

ANNUAL REPORT 2021/22



cooperative
governance

Department:
Cooperative Governance
REPUBLIC OF SOUTH AFRICA



DEPARTMENT OF COOPERATIVE GOVERNANCE

VOTE NO. 3

ANNUAL REPORT 2021/22 FINANCIAL YEAR





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CHAPTER I
PART A
GENERAL INFORMATION



PART A: DEPARTMENT'S GENERAL INFORMATION

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LIST OF ABBREVIATIONS/ACRONYMS

ACEIR	African Centre of Excellence for Inequality Research	IAA	Internal Audit Activity
AGSA	Auditor-General of South Africa	ICT	Information Communication Technology
AMI	Advanced Metering Infrastructure	IDDR	International Day for Disaster Risk Reduction
AO	Accounting Officer	IEC	Independ Electoral Commission
APP	Annual Performance Plan	IUDF	Integrated Urban Development Framework
BCM	Buffalo City Municipality	IUDG	Integrated Urban Development Grant
CEO	Chief Executive Officer	IGR	Intergovernmental Relations
CFO	Chief Financial Officer	IMSI	Intergovernmental Monitoring, Support and Intervention
CGICTPF	Corporate Governance of ICT Policy Framework	IMTT	Inter-Ministerial Task Team
COGTA	Cooperative Governance and Traditional Affairs	KPA	Key Performance Area
CWP	Community Work Programme	KZN	KwaZulu-Natal
DBSA	Development Bank of Southern Africa	LED	Local Economic Development
DCOG	Department of Cooperative Governance	LGSETA	Local Government Sector Education and Training Authority
DDM	District Development Model	LM	Limpopo
DG	Director-General	MP	Mpumalanga
DM	District Municipality	M&E	Monitoring and Evaluation
DMAA	Disaster Management Amendment Act, 2015 (Act No. 16 of 2015)	MDB	Municipal Demarcation Board
DORA	Division of Revenue Act	MEC	Member of Executive Committee
DPME	Department of Planning, Monitoring and Evaluation	MIG	Municipal Infrastructure Grant
DPSA	Department of Public Service and Administration	MinMEC	Ministers and Members of Executive Council
DTA	Department of Traditional Affairs	MISA	Municipal Infrastructure Support Agent
DWS	Department of Water and Sanitation	MoU	Memorandum of Understanding
EC	Eastern Cape	MPRA	Municipal Property Rates Act
ENE	Estimates of National Expenditure	MSA	Municipal Systems Act
FBSA	Fire Brigade Services Act	MSCoA	Municipal Standard Chart of Accounts
FBS	Free Basic Services	MTEF	Medium-Term Expenditure Framework
FFC	Financial Fiscal Commission	MTSF	Medium-Term Strategic Framework
FS	Free State	NC	Northern Cape
GIS	Geographic Information System	NCBCF	National Capacity Building Coordinating Forum
GP	Gauteng Province	NCOP	National Council of Provinces
HCM	Human Capital Management	NDMC	National Disaster Management Centre

NDP	National Development Plan
NFSF	National Fire Services Framework
NGO	Non-Government Organisation
NT	National Treasury
NW	North West
PAJA	Promotion of Administrative Justice Act
POA	Programme of Action
SACN	South African Cities Network
SADC	Southern African Development Community
SALDRU	Southern Africa Labour and Development Research Unit
SALGA	South African Local Government Association
SANEDI	SA National Energy Development Institute
SARS	South African Revenue Service
SASGI	South African Smart Grid Initiative
SCM	Supply Chain Management

SDIP	Service Delivery Improvement Plan
SFDRR	Sendai Framework for Disaster Risk Reduction
SITA	State Information Technology Agency
SIU	Special Investigation Unit
SLA	Service Level Agreement
SMART	Specific, Measurable, Attainable, Realistic, Timely
SMS	Senior Management Services
SPLUMA	Spatial Planning and Land Use Management Act
TOR	Terms of Reference
TSP	Technical Support Plans
UCLGA	United Cities and Local Governments of Africa
UNISDR	United Nations International Strategy for Disaster Reduction
WC	Western Cape

FOREWORD BY THE MINISTER



Dr Nkosazana Dlamini Zuma, MP
Minister of Cooperative Governance and Traditional Affairs

The period March 2020 to April 2022 (inclusive of the 2021/22 FY) represents one of the most difficult periods of our time across the world. This is to an extent because of the emergence and continued existence of the COVID-19/Novel Coronavirus, which necessitated the enactment and application of strict control and protective measures to deter the spread of the virus burdening our health system as well as causing alarming death rates. Internationally, governments restricted travelling, mass gatherings and various other commercial activities, which unfortunately led to a number of devastating unintended consequences such as job losses, business closures and disruptions to the functioning of government, especially local government at the coalface of service delivery. Nonetheless, the gradual easing of restrictions throughout the 2021/22 FY and their ultimate complete termination in April 2022 put the country on a positive path to recovery.

To facilitate the process of recovery, especially at local government-level, the Department of Cooperative Governance (DCoG) directed all Metropolitan and District municipalities to develop localised post-COVID-19 Economic Recovery Plans, as well as implement a programme of action to recalibrate and revitalise local economies, thus addressing the socio-economic challenges caused by the COVID-19 crisis. I am pleased that all the

districts and metropolitan municipalities in the country have developed economic recovery plans and we are beginning to see some positive results of recovery.

Our commitment to turning around the audit findings of the Department is yielding results as we are seeing continuous improvements in our audit outcomes. Being able to manage our own resources is the ultimate recommendation for being able to inspire the same spirit of transparency and accountability in the entire sphere of local government. We must go further in the pursuit of service excellence and improved accountability, while not losing sight of our commitment to transforming the lives of our communities.

The District Development Model (DDM), since its launch, has become the primary institutional mechanism through which we will be able to coordinate economic regeneration and social safeguarding mechanisms throughout the country. The DDM enjoins government cooperation in all aspects of local government development, namely, socio-economic development, infrastructure development, financial development, spatial governance (including land and human settlements) and governance. The approach is firmly based on the analysis of previous and current initiatives to improve developmental Local Government and Cooperative Governance, wherein developmental change is shaped and owned at local-level in partnership with communities, citizens and social actors. The successful functioning of Local Government is critical in this regard but insufficient on its own without cohesive governance and overall government coordination and functioning.

To improve on our spatialisation and reprioritisation efforts, as well as show the opportunities that arise when government, business, traditional leaders and communities mobilise around a common vision, we launched the Eastern Seaboard Development project in November 2021. The Eastern Seaboard Development follows a polycentric planning approach to establish a fully integrated system of settlements that co-exist and collaborate in mutually beneficial ways with the aim of:

- Translating from policy into practice the District Development Model, which aims to improve the coherence and impact of local service delivery.

- Overcoming the legacy of apartheid spatial planning, which continues to limit the economic opportunities of millions of black South Africans.
- Strengthening economic linkages between our provinces through mutually beneficial development.
- Harnessing the potential of the vast natural endowments of the provinces of KwaZulu-Natal and the Eastern Cape for economic growth.

The Eastern Seaboard project will connect villages, towns and cities of the Wild Coast Corridor comprising unique ecological zones and tourism routes with provincial, national and continental economies through transportation infrastructure and information technology. This is a practical presentation of government's effort of embracing the future through development that is smart, environmentally sustainable and embraces the Fourth Industrial Revolution (4IR). The Eastern Seaboard project will contribute towards the creation of new regional nodes that will attract investment and create jobs and other opportunities for communities.

In an effort to strengthen our developmental orientation, through this Department government introduced the Community Works Programme to provide skills and meaningful employment to the unemployed, with an emphasis on women, young people and persons with disabilities. The programme has thus far served as a safety net to the poor, unemployed and underemployed by providing them with regular and predictable work opportunities, enabling them to earn a monthly stipend. For the 2021/22 FY, 273 848 people participated in the programme and were afforded employment and training opportunities in capacity building programmes on construction, roadworks and environmental practice, improving their future employment and economic prospects. Furthermore, six partnerships were established over the year under review as follows:

- NYDA partnership: 100 youths were provided exit opportunities through SANParks in the Kruger National Park.
- Department of Women Youth and Persons with Disability partnership: 200 participants were trained in collaboration with the Digititan (private sector) on 4IR skills.
- Wits University partnership: 100 participants were sponsored by the Wits Foundation for robotics and 4IR skills training at the Wits Lab, as well as their graduation ceremony.

- Commission for Gender Equality partnership: 50 participants were trained in Human Rights where the participants became ambassadors of human rights empowerment, raising awareness on Gender-Based Violence and the rights of women in the community.
- Local Government Sector Education and Training Authority (LGSETA) partnership: 100 participants were provided an amount of R4 160 000 to train in the National Certificate: Construction; and National Certificate: Environmental Practice.
- Centre for the Study of Violence and Reconciliation (CSVR) partnership: where the CWP co-hosted a sponsored International Conference on youth inclusion in Public Employment Programmes.

To improve its impact, the CWP has undergone a remodelling process, introducing a new implementation model to replace the old one, stressing the need for government, business and communities to work together in the cause of fighting poverty, unemployment and inequality, and that large scale economic projects must have a real and tangible benefit to local communities because economic development that does not prioritise the needs of the community is unsustainable. Coupled with the remodelling process, the CWP Branch had to be reconfigured to enable focused programme implementation, and finance and project coordination for improved impact.

The 1st of November 2021 presented us with a view of democracy in action as the country successfully held the fifth local government elections. However, it is concerning that a significant portion of eligible voters opted to not exercise their democratic right of electing their preferred leadership, with only 12 million voters out of over 40 million eligible voters casting their votes on the day. This happened despite a series of public education campaigns rolled-out through the GovChat system to encourage citizens to take part in the elections. The high number of hung councils and coalition formations signals the need to strengthen guidance in the formation and management of coalition councils, especially considering how coalition governments at times can be difficult to manage. With regard to supporting the newly elected local government and community leaders, capacity building and empowerment programmes have been and will continue to be offered as part of an ongoing capacity building programme in partnership with key stakeholders such as the South African Local Government Association (SALGA).

Most of our municipalities continue to experience various constraints, causing a growing concern on their capability

to deliver services to constituents effectively and efficiently. To that end, a multi-pronged approach that includes addressing operational inefficiencies and governance failures has been put in motion to improve the status quo in the long term. This includes a total of R6.6 billion (for the period 2020/21 to 2022/23) that has been allocated to support capacity building in municipalities. By the end of the third quarter of the 2021/22 FY, a total adjustment amount of R2.4 billion had been transferred for capacity building grants, with an expenditure of 30.8 percent. The capacity grants will continue to assist municipalities in the development of management, planning, technical, budgeting, and financial management capabilities. Beyond, the Department promulgated two sets of the Regulations for Senior Managers and Municipal Staff below the management echelon. The Regulations introduce uniform standards and procedures for staff establishments, recruitment and appointments, as well as performance management and transfers.

As I present the 2021/22 Annual Report for the DCoG, I wish to extend heartfelt gratitude to the Deputy Minister as well as the Director-General and staff of the Department, who continue to work tirelessly to ensure that the mandate of the Department is executed to its full extent.



DR NKOSAZANA DLAMINI ZUMA, MP

Minister for Cooperative Governance and Traditional Affairs

Date: 27 September 2022



ACKNOWLEDGEMENT BY DEPUTY MINISTER



Ms Thembi Nkadimeng, MP
Deputy Minister for Cooperative Governance

The 2021/22 Financial Year marked the “coming of age” for our democratic system of local government. Looking back from where we come from, I can confidently say that as a country we have built a solid foundation for a non-racial and non-sexist South Africa and Government that is committed to serving its citizens, while addressing the triple challenges of poverty, inequality and unemployment. Furthermore, over the past 21 Years of Local Government, we have made great advancements in ensuring that we build a truly developmental and capacitated local government. These observations are with the appreciation that the local sphere of government has been facing some underlying challenges that have been prevalent over the past 21 years and need our undivided attention to address. Thus, a 21-Year Review of the Local Government System was initiated to identify areas of constraints, as well as critical success factors and good practices in the cooperative governance system as a whole and the local government sphere. The review allows us the opportunity to reflect and refocus our efforts to achieving the desired goal of ensuring a better quality of life for all citizens, as its outcomes will inform future planning and implementation of the Department’s programmes.

The operationalization of the District Development Model (DDM) was intensified over the course of the financial year under review, which saw 52 district and metro spaces profiled leading to the identification of a number of priority projects and actions that can be immediately undertaken collaboratively by all the three spheres of government to resolve critical socio-economic challenges, close service delivery gaps and unlock various socio-economic opportunities. Organizationally, the Department saw it fit to revise its Strategic Plan for the 2019-2024 term to ensure alignment between the core mandate of the Department and the DDM approach. This resulted in the review of the Departmental Operating Model and Organizational Structure. The revised Strategic Plan focuses on the activation of policy levers to direct implementation of government initiatives through the cooperation of government and non-government actors, including communities. Beyond, the Department continued to engage and support provinces, as well as districts and metropolitans in the development of their One Plans. This process has highlighted the need for more critical analysis and sharpening of the vision and interventions required to address the triple challenges of poverty, unemployment and inequality.

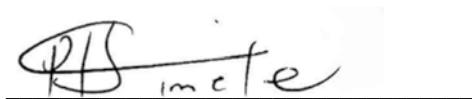
Over the period of reporting, the local sphere of government continued to be instrumental in the advancement of the social welfare agenda through the Free Basic Services Policy, which caters for indigent households. While in practice, many municipalities do not have systems in place to identify indigent households or mechanisms to target households in need of free basic services, we have been observing a steady increase in the percentage of consumers receiving these services, which is indicative of both, the socio-economic hardships households are confronted with and the need for municipalities to put in place control systems to ensure that indigent households are correctly identified and are offered access to much needed basic services. To this effect, the department’s partnership with stakeholders such as the South African Revenue Services is helping municipalities move towards developing efficient and effective indigent identification and screening systems.

The Department’s commitment to fighting gender-based violence and femicide was intensified over the financial year,

following the inclusion of a Gender-based Violence and Femicide (GBVF) reporting feature on the GovChat App, which saw the number of distinct reporters growing from 126 in December 2021 to 162 in March 2022. Through a collaboration with the Department of Women, Youth and Persons with Disabilities, provincial engagements on mainstreaming GBVF into IDPs have also been conducted across all the nine (9) provinces in the country.

As part of ensuring the implementation of Integrated Urban Development Framework, the department has in the financial year under review identified and designated three municipalities as pilot sites for Small Town Regeneration Strategy (SRT), the municipalities are; Modimolle-Mokgophong LM in Limpopo, Setsotso LM in the Free state and Bergrivier LM in the Western Cape. The aim of the STR is to revive, restore and fulfil the economic potential of underperforming small towns, as well as to embrace the value of small towns and their central position in larger hierarchical settlements. The strategy will be rolled out to other small towns in phases.

None of the achievements of the department throughout the financial year would have been possible without the support of our local and international stakeholders. I wish to convey my appreciation to the Minister for her political guidance and leadership, to the executive and staff of DCoG for their commitment to the Department's vision, and to the Department's entities for their continued support.



Ms Thembu Nkadimeng, MP

Deputy Minister of Cooperative Governance and Traditional Affairs

Date: 26 September 2022

REPORT OF THE ACCOUNTING OFFICER



Ms AA Williamson

Director-General for the Department of Cooperative Governance

OVERVIEW OF THE DEPARTMENT

As it did in the 2020/21 financial year, the COVID-19 pandemic affected nearly every aspect of life in 2021/22, albeit in different ways. Under these conditions, we leveraged lessons and developed new ways of adapting to provide support to Provinces and Municipalities. Despite the challenges posed by the pandemic, a year-on-year comparison shows a significant improvement in the departmental performance; 62% was achieved in 2019/2020, 68% in 2020/21, and 73% in the year under review.

During this period, we concluded a comprehensive strategic review that resulted in a revised Operating Model and Organisational Structure for the Department. The new model brings solutions closer to where the challenges are. We will use this Operating Model to drive our strategy using the District Development Model as our intergovernmental relations vehicle.

OPERATIONALISING OUR STRATEGY

We continue to implement government priorities as outlined in the National Development Plan (NDP): Vision 2030, the revised Medium-Term Strategic Framework for 2019-2025 and our government-wide District

Development Model (DDM). We ensured that there was alignment of our plans to these national priorities by developing our Strategic Plan, the Annual Performance Plan (APP), our Operational Plans, as well as individual SMS performance agreements. We also ensured that all provinces customise their performance indicators to align with these government priorities.

The outcomes that we set out in our Strategic Plan 2020-2025 as outlined below, are aligned to government priorities:

1. Effective and Efficient Internal Corporate Governance Systems.
2. Effective Intergovernmental Relations through the District Development Model.
3. Integrated Planning and Service Delivery.
4. Improved Municipal Financial Viability.
5. Sustained Good Municipal Governance.

We have recorded the following progress against each of our outcomes:

EFFECTIVE AND EFFICIENT INTERNAL CORPORATE GOVERNANCE SYSTEMS

The systems that we put in place are beginning to bear fruit and this is evident in the improvement in the departmental performance. Work is being done on the nine targets that were not achieved; for instance, we are working with affected provinces to finalise the outstanding two Metro and four District One Plans.

We sustained a Qualified Audit Opinion for the 2021/22 financial year, with three qualification areas. All qualification areas related to the Community Work Programme continue to improve in our internal control environment so that the Department can move to an unqualified audit opinion soon. We will ensure that the systems we put in place contribute towards implementing the recommendations of AGSA by the set time-frames.

Other areas of improvement relate to ensuring that all internal governance structures are constituted and functional; providing operating tools of trade for online platform engagements; and instituting consequence management.

INTEGRATED PLANNING AND SERVICE DELIVERY

The process of putting in place institutional arrangements for the District Development Model are progressing well, we managed to oversee the development of 40 district and six (6) Metro One Plans which translate into 88% of the planned target.

After tabling the State of Local Government Report, we worked with National Treasury (NT) to support provinces with the development, implementation and monitoring and reporting of Municipal Support and Intervention Plans (MSIPs) for the 64 identified dysfunctional municipalities, in line with section 154 of the Constitution.

The areas of support are:

- Community participation and citizen engagement. Fight vandalism and theft of public transport infrastructure, in collaboration with sector departments.
- Commence with the process to escalate current section 139 interventions where they are ineffective and do not yield the desired results.
- Propose invocation of 139 (7) where the provincial executive has failed to play their oversight role effectively.
- Support municipalities to ensure that all senior managers meet the minimum competency requirements as provided for in the Regulations.
- Deploy and appoint the Rapid Response Team to prioritise support to 64 municipalities identified as dysfunctional.
- Work with Provinces to intensify support on MPACs to municipalities.
- Ensure compliance to SCM Regulation 36 and implementation of proper internal controls when deviating from the normal procurement process.
- Apply the provisions of DoRA Section 20(2) to prevent under-expenditure or improve the level of service delivery in municipalities.
- Reduce debt owed to municipalities through the “pay for services campaign”.
- Review the viability of municipalities where revenue bases are very limited.
- Fast-track repairs and maintenance of water infrastructure, sanitation, repair potholes, energise streetlights, attend to sewer spillages etc.
- Facilitate settlement arrangements with Eskom and water boards on debt owed.

- Support municipalities in the improvement of their customer data management, records management, and information and communication.

The work continues to ensure that Local Government is professionalised so that the right capacity and capability is available to manage governance, finance, supply chain management, and improve all service delivery-related matters. This aligns with the MTSF's Priority One: “Building a Capable, Ethical, and Developmental State”.

EFFECTIVE INTERGOVERNMENTAL RELATIONS THROUGH THE DISTRICT DEVELOPMENT MODEL

The department successfully developed an integrated framework that outlines the relationship between intergovernmental DDM technical and political structures with those IGR structures that are provided for in the IGRFA of 2005. This framework was contextualized through the further refinement of the draft section 47(1)(b) of the IGRFA Regulations, through extensive intergovernmental consultations and dialogues.

The department provided direct support to national sector departments and provinces on understanding the DDM intergovernmental landscape, the requirements thereof, the establishment and participation in DDM technical structures at provincial and district/metro levels.

The work of the DDM political champions as intergovernmental facilitators were also supported by the department through providing guidance to the technical support staff of political champions on how political champions should conduct and undertake their tasks. Reports from political champions were frequently requested upon which consolidated reports were produced outlining key aspects relating to the socio-economic and development context in each of the DDM districts and metros as well as insights to the implementation of the DDM.

IMPROVED MUNICIPAL FINANCIAL VIABILITY

The struggling economy is having an adverse effect on the financial health of municipalities across the country. This is also exacerbated by the already weak revenue-collection ability of most municipalities. Changes to the 2022 MIG Framework and draft amendments to Section 84 and 85 of the Municipal Structures Act (Powers and Functions) include some of the work done together with the NT. Additions to the Local Government Equitable Share Grant for the 2022/23 MTEF period amount to R28.9 billion.

The Department made proposals to the budget forum on the revisions to Sections 84(1) and 85 of the Municipal Structures Act so as to define and clarify core service delivery functions, including the identification and categorisation of “unfunded” and “underfunded” functions. We also proposed amendment to Section 84(3) of the Municipal Structures Act, and developed draft Regulations to frame the process of how powers and functions are assigned and revoked within the two-tier local government system. This will contribute to improving the financial health of municipalities.

SUSTAINED GOOD MUNICIPAL GOVERNANCE

As part of efforts to ensure that governance is enhanced, and that accountability in municipal councils is sustained, the Department introduced new provisions through the Local Government: Municipal Structures Amendment Act No. 3 of 2021. This Act represents a culmination of engagements with all local government stakeholders over many years. This Act may be broadly categorised

as redressing challenges that were experienced, over many years, on matters relating to the management and administration of local government elections, and secondly, on strengthening governance at municipalities.

These interventions, which came into effect on the day of the local government elections that were held on 1 November 2022, include, amongst others, empowering the municipal council Speaker with the additional functions to ensure that the council effectively fulfils its various responsibilities.

The Local Government: Municipal Systems Amendment Act No. 3 of 2022 was assented to by the President on 16 August 2022. This Act will extend competency requirements to all employees across the municipality, and will certainly contribute to a competent work environment and building capability and capacity over time.

Training of councillors, human resource practitioners, and senior managers on the implementation of the Municipal Staff Regulations and Guidelines will continue.

OVERVIEW OF THE FINANCIAL RESULTS OF THE DEPARTMENT

Departmental receipts

Table 1: Departmental receipts for the 2021/22 financial year

Departmental receipts	2020/2021			2021/2022		
	Estimate	Actual Amount Collected	(Over)/ Under Collection	Estimate	Actual Amount Collected	(Over)/ Under Collection
	R'000	R'000	R'000	R'000	R'000	R'000
Sale of goods and services other than capital assets	393	207	186	280	274	6
Interest, dividends and rent on land	1 200	619	581	824	861	(37)
Sale of capital assets				390	372	18
Financial transactions in assets and liabilities	319	11 035	(10 716)	735	17 127	(16 392)
Total	1 962	11 861	(9 899)	2 229	18 634	(16 405)

The table above depicts actual receipts, projected receipts and variances. An amount of R18.634 million was collected by the Department by 31 March 2022 against projections of R2.229 million. The revenue collected was from parking, sale of wastepaper and commission on insurance deductions. It is not always possible to accurately project revenue as the Department is not a revenue-generating organisation.

PROGRAMME EXPENDITURE

Programme 1: Administration

Programme 1 spent R332.3 million (98.1%). The underspending is mainly due to vacant funded vacancies and less travelling and catering.

Programme 2: Local Government Support and Interventions Management

Programme 2 spent R17.403 billion (99.9%). The deviation is mainly due to reduced travelling and catering.

Programme 3: Institutional Development

Programme 3 spent R76.64 billion (97.5%). The deviation is mainly due to the general slow start in the implementation of the annual Departmental Procurement Plan and the Municipal System Improvement Grant expenditure. Spending began in the third quarter.

Programme 4: National Disaster Management Centre

Programme 4 spent R536 million (76.9%). The deviation is a result of the late completion of disaster relief evaluations, while disaster relief grants are only paid when a disaster has been declared.

Programme 5: Community Work Programme

Programme 5 spent R3.55 billion (83.8%). Underspending was due to:

- Underspending in the COE item due to vacancies (Programme Manager; two SMS and two lower-level positions).
- New implementing agents started on 1 October 2021 and their project management fees payments are less than expected due to competitive bidding processes followed in the appointment process.
- Implementing agents had to familiarise themselves with new procurement processes implemented by the Department. This resulted in initial delays in the commencement of procurement.

Table 2: Savings trends since the 2014/15 financial year

Year	Expenditure R' 000	Saving %	Saving R' 000
2014/15	59 386 548	6.85	4 067 337
2015/16	68 097 537	3.99	2717 940
2016/17	69 852 230	4.54	3 169 676
2017/18	76 362 043	2.68	2 101 847
2018/19	81 814 196	3.81	3 222 815
2019/20	86 946 178	3.78	3 414 105
2020/21	103 305 842	3.41	3 636 945
2021/22	98 443 058	2.80	2 816 873

Central to the underspending over the 2021/22 financial year is the offsetting/withholding of the local government equitable share grants to some municipalities in accordance with the prescripts and requirements of the Division of Revenue Act. Of the baseline allocation, R358 126 million (0.3%) was allocated for compensation of

employees, R4.653 billion (4.6%) for goods and services, R45 092 million for payments of capital assets (0.04%). R96 204 billion was allocated for payments for transfers and subsidies (including grants) representing 95% of the total allocation.

Programme Name	2021/2022			2020/2021		
	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
Prog 1: Administration	338 875	332 293	6 582	301 519	285 269	16 250
Prog 2 Local Government Support and Intervention Management	17 418 275	17 403 184	15 091	15 991 824	15 981 304	10 520
Prog 3: Institutional Development	78 599 372	76 645 019	1 954 353	85 916 870	83 226 060	2 690 810
Prog 4: National Disaster Management Centre	698 256	536 915	161 341	633 952	330 818	303 134
Prog 5: Community Work Programme	4 205 153	3 525 647	679 506	4 098 622	3 482 391	616 231
Total	101 259 931	98 443 058	2 816 873	106 942 787	103 305 842	3 636 945

The table above indicates the final appropriated budget for the Department of Cooperative Governance for the 2021/22 financial year.

Goods and Services

R10 000 was shifted from Programme 1: Administration to increase the Transfer and Subsidies allocation: Households to provide for payment of leave gratuities.

R34 000 was shifted from Programme 3: Institutional Development to increase the Transfer and Subsidies allocation: Households to provide for payment of leave gratuities.

R211 000 was shifted from Programme 4: National Disaster Management Centre to increase the Transfer and Subsidies to provide for payment of leave gratuities.

Roll-over

An amount of R 12.835 million of the unspent funds at the end of the 2021/22 financial year was requested to be rolled over to the 2022/23 financial year in respect of payment of gratuities to outgoing councillors following the November local government elections.

Unauthorised, irregular, fruitless and wasteful expenditure

The Department did not incur any unauthorised expenditure. Irregular and fruitless and wasteful expenditure incurred by the Department is disclosed in the financial statements. The Department enhanced the current internal controls to prevent and detect irregular and fruitless and wasteful expenditure in the future and also implemented effective, efficient, and transparent processes of risk management.

Public Private Partnerships

The Department has not entered into any Public Private Partnerships for the period under review.

Discontinued activities/activities to be discontinued

There were no activities that were discontinued during the 2021/22 financial year.

New or proposed activities

The Department has undertaken a vigorous process of assessing and reviewing the Strategic Plan of the Department primarily to allow for better alignment of the District Development Model approach to the strategy of the Department, and to develop options for more efficient ways of exercising our constitutional and legislative mandates. This culminated in the process of reviewing the operating model as well as the organisational structure that will support this new strategy. We are now in the process of implementing this long-term strategy, operating model and structure.

Supply Chain Management

The Department has not concluded any unsolicited bids or proposals for the year under review. The Department has processes and systems in place to detect and prevent irregular expenditure. The Department has functional Bid Committees to ensure transparency, fairness, and compliance with the Preferential Procurement Framework Act, Preferential Procurement Regulations, and the National Treasury Instruction Notes in SCM.

Gifts and Donations received in kind from non-related parties

The Department appreciates the support received from international and local donors pertaining to donations received. Details are disclosed in the Annual Financial Statements.

Exemptions and deviations received from the National Treasury

The Department did not request any exemptions/ deviations from National Treasury.

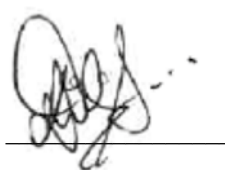
Events after the reporting date

None.

Acknowledgement(s) or Appreciation

I would like to take this opportunity to acknowledge the contribution and commitment of the DCOG staff and executive management in the achieving the improved results contained in this Annual Report.

Approval and sign-off



Ms AA Williamson

Director-General: Department of Cooperative Governance

Date: 22 September 2022

STATEMENT OF RESPONSIBILITY AND CONFIRMATION OF ACCURACY FOR THE ANNUAL REPORT

To the best of my knowledge and belief, I confirm the following: All information and amounts disclosed throughout the annual report are consistent.

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

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

The Annual Financial Statements (Part E of the report) have been prepared in accordance with the modified cash standard and the relevant frameworks and guidelines issued by the National Treasury. The Accounting Officer (AO) is responsible for the preparation of the annual financial statements and for the judgements made in this information.

The AO 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 2022.

Yours faithfully



Ms AA Williamson

Accounting Officer

Date: 22 September 2022

STRATEGIC OVERVIEW

VISION

A functional and developmental local government system that delivers its constitutional and legislative mandates within a system of cooperative governance.

MISSION

Our Mission is to ensure that all municipalities perform their basic responsibilities and functions without compromise by:

- Putting people and their concerns first.
- Supporting the delivery of municipal services to the right quality and standard.
- Promoting good governance, transparency and accountability.
- Ensuring sound financial management and accounting.

LEGISLATIVE AND OTHER MANDATES

Constitutional mandate

The mandate of the Department of Cooperative Governance (DCoG) is primarily derived from Chapters 3, 5, 6, 7 and 9 of the Constitution of the Republic of South Africa, 1996, hereafter referred to as the Constitution.

Chapter 3 - This chapter deals with cooperative government and intergovernmental relations. The Department will need to ensure that we observe and adhere to the principles in this chapter and that we conduct our activities within the parameters of this chapter.

Chapter 5 - This chapter deals with national intervention in provincial administration when a province cannot or does not fulfil an executive obligation in terms of the Constitution or legislation.

Chapter 6 - This chapter deals with provincial intervention in local government, in particular, when municipalities are unable to fulfil their executive obligations. Chapter 6 is also relevant when a municipality, as a result of the financial crisis, breaches its obligations to provide basic services to meet its financial requirements.

Chapter 7 - This chapter deals with, among other things, municipalities in cooperative governance. The Department, by legislation, must support and strengthen the capacity of municipalities to manage their own affairs, exercise their powers and perform their functions.

- Building institutional resilience and administrative capability.

VALUES

Guided by the spirit of Batho Pele (People First), our values are:

- Commitment to public service.
- Integrity and dedication to fighting corruption.
- A hands-on approach to dealing with local challenges.
- Public participation and a people-centred approach.
- Professionalism and goal orientation.
- Passion to serve.
- Excellence and accountability.

Chapter 9 - This chapter deals with those institutions whose role involves strengthening the constitutional democracy of the country. The Department has to comply with all legislative frameworks in this chapter in order to conform to rules made under the auspices of institutions such as the Auditor-General and the Public Protector.

Our primary mandate is to:

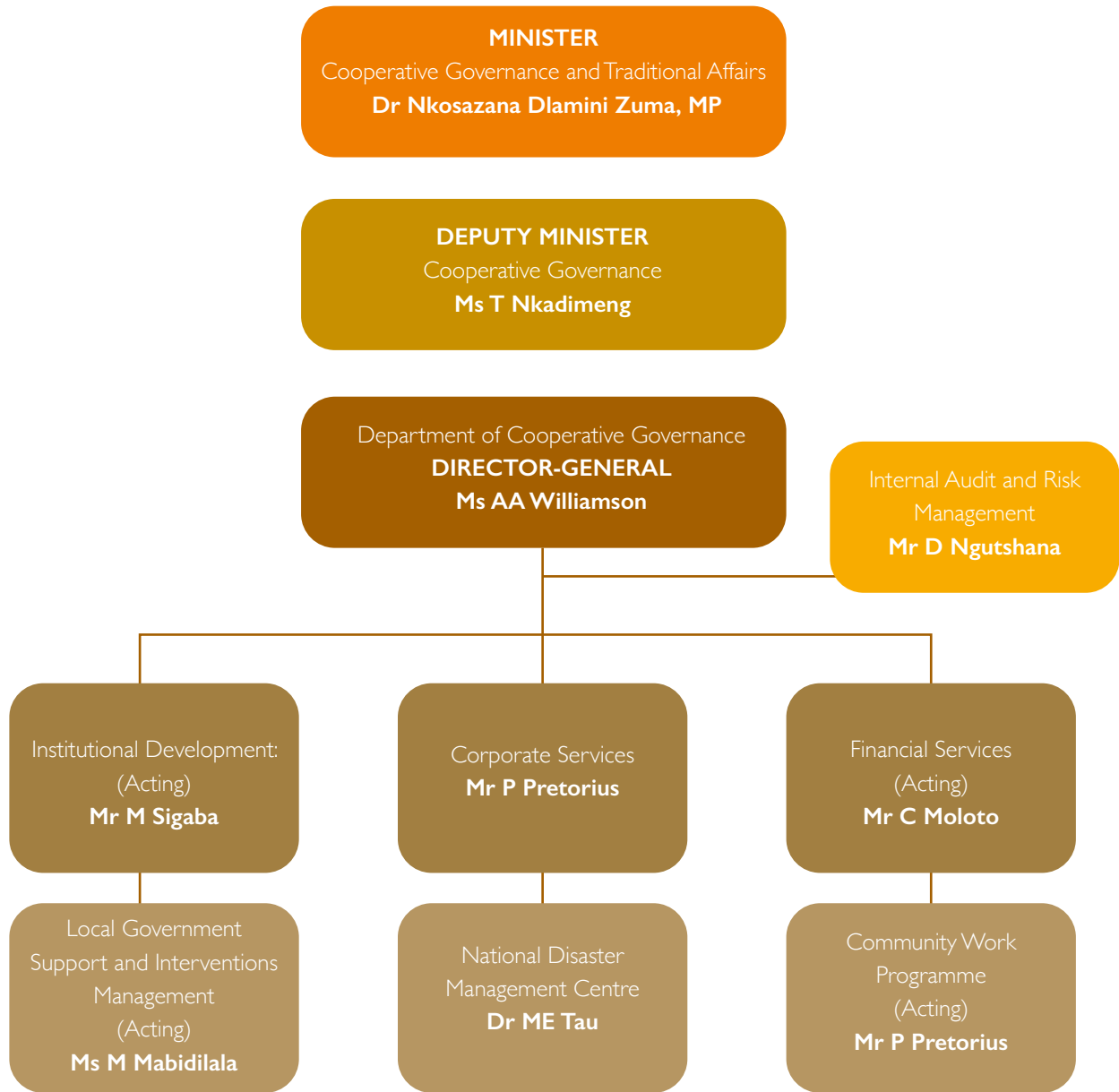
- Develop and monitor the implementation of the national policy and legislation, seeking to transform and strengthen key institutions and mechanisms of governance to fulfil their developmental role.
- Develop, promote and monitor mechanisms, systems and structures to enable integrated service delivery and implementation within government.
- Promote sustainable development by providing support to and exercising oversight over provincial and local government.

Legislative Mandate

As a national department, our function is to develop national policies and legislation with regard to local government and to monitor, among other things, the implementation of the following:

Name of Legislation	Mandate
Municipal Property Rates Act 2004 (Act No. 6 of 2004)	To regulate the power of a municipality to impose rates on property; to exclude certain properties from rating in the national interest; to make provision for municipalities to implement a transparent and fair system of exemptions, reductions and rebates through their rating policies; to make provision for fair and equitable valuation methods of properties; and to make provision for an objections and appeals process.
Local Government: Municipal Finance Management Act 2003 (Act No. 56 of 2003)	To secure sound and sustainable management of the financial affairs of municipalities and other institutions in the local sphere of government; to establish treasury norms and standards for the local sphere of government; and to provide for matters connected therewith.
Disaster Management Act 2002 (Act No. 57 of 2002)	To provide for: <ul style="list-style-type: none"> • An integrated and coordinated disaster management policy, which focuses on preventing or reducing the risk of disasters, mitigating the severity of disasters, emergency preparedness, rapid and effective response to disasters and post-disaster recovery. • The establishment of national, provincial and municipal disaster management centres. • Disaster management volunteers. • Matters incidental thereto.
Local Government: Municipal Systems Act, 2000 (Act No. 32 of 2000)	To provide for the core principles, mechanisms and processes that are necessary to enable municipalities to move progressively towards the social and economic upliftment of local communities; ensure universal access to essential services that are affordable to all; define the legal nature of a municipality, including the local community within the municipal area; provide for municipal powers and functions; provide for community participation; establish an enabling framework for the core processes of planning, performance management, resource mobilisation and organisational change; provide a framework for local public administration and human resource development; empower the poor and ensure that municipalities establish service tariffs and credit control policies that take their needs into account.
Local Government: Municipal Structures Act, 1998 (Act No. 117 of 1998)	To provide for the establishment of municipalities in accordance with the requirements relating to categories and types of municipalities; establish criteria for determining the category of a municipality to be established in an area; define the types of municipalities that may be established within each category; provide for an appropriate division of functions and powers between categories of a municipality; regulate the internal systems, structures and office-bearers of municipalities; provide for appropriate electoral systems.
The Intergovernmental Relations Framework Act (Act No. 13 of 2005)	The objective of this Act is to facilitate coordination by the three spheres of government in the implementation of policy and legislation. It is a Framework Act, which allows for flexibility between the spheres in meeting the challenges within the conduct and practice of cooperative government. It also provides for the basic architecture of intergovernmental structures and for processes to guide the settlement of intergovernmental disputes.
Local Government: Municipal Demarcation Act, 1998 (Act No. 27 of 1998)	To provide for criteria and procedures for the determination of municipal boundaries by an independent authority, and provide for matters connected thereto.
Organised Local Government Act (Act No. 52 of 1997)	To provide for the recognition of national and provincial organisations representing the different categories of municipalities; determine procedures by which local government may designate representatives to participate in the National Council of Provinces; determine procedures by which local government may consult with the national and provincial government; determine procedures by which local government may nominate persons to the Financial and Fiscal Commission, and provide for matters connected therewith.
Fire Brigade Services Act (Act No. 99 of 1987)	To provide for the establishment, maintenance, employment, coordination and standardisation of Fire Brigade Services; and for matters connected therewith.
Remuneration of Public Bearers Act (Act No. 20 of 1998)	To provide for a framework determining the salaries and allowances of the President, members of the National Assembly, permanent delegates to the National Council of Provinces, Deputy President, ministers, deputy ministers, traditional leaders, members of provincial Houses of Traditional Leaders and members of the Council of Traditional Leaders; provide for a framework determining the upper limit of salaries and allowances of Premiers.
Local Government: Cross-Boundary Municipal Act (Act No. 29 of 2000)	To give effect to section 155 (6A) of the Constitution by authorising the provincial executives affected to establish cross-boundary municipalities; provide for the re-determination of the boundaries of such municipalities under certain circumstances; and provide for matters connected therewith.

ORGANISATIONAL STRUCTURE



ENTITIES REPORTING TO THE MINISTER

The table below indicates the entities that report to the Minister and highlights of 2021/22:

Name of Entity	Legislative Mandate	Financial Relationship	Nature of Operations
South African Local Government Association (SALGA)	The mandate and functions of SALGA are divided into advice and support, representation, employer body and strategic profiling of municipalities (4 focal key areas). It is listed in Schedule 3A of the Public Finance Management Act, 1999 of the PFMA established in terms of the Organised Local Government Act, 1998 to serve as a representative voice of member municipalities on matters such as legislative processes affecting member municipalities.	In terms of the Public Finance Management Act, s38(j) assurance is required to be provided to COGTA by the SALGA that effective, transparent and efficient internal financial management control systems are in place to provide reasonable assurance that transactions are concluded with management's authority and that they are properly authorised and recorded.	<ul style="list-style-type: none"> • Lobby, advocacy and representing the interests of municipalities in legislatures and other policy making and oversight structures and engaging with various stakeholders in public debates and other platforms in the interest of local government. • Employer body that represents its municipalities in collective bargaining as stipulated in the Labour Relations Act. • Facilitating capacity building initiatives for municipalities and representing municipalities' interests in the Local Government Sector Education and Training Authority (LGSETA). • Support and advice services to enable municipalities to understand and interpret trends, policies and legislation affecting local government and the implementation thereof. • Strategic profiling: elements here refer to enhancing the profile and image of local government as an essential and credible agent for the delivery of services. Profiling needs to take place on a national-level, but also in Africa and the rest of the world. • Knowledge and information sharing to build and share a comprehensive hub of local governmental knowledge and intelligence. The knowledge hub is also a useful reference point for all who seek information on local governments.

Name of Entity	Legislative Mandate	Financial Relationship	Nature of Operations
<p>Municipal Demarcation Board (MDB)</p>	<p>The board function is to determine municipal boundaries, in accordance with the Municipal Demarcation Act and other legislation enacted in terms of Chapter 7 of the Constitution to render an advisory service in terms of matters provided for in this Act.</p>	<p>In terms of the Public Finance Management Act's 38(j) assurance is required to be provided to COGTA by the MDB that effective, transparent and efficient internal financial management control systems are in place to provide reasonable assurance that transactions are concluded with management's authority and that they are properly authorised and recorded.</p>	<ul style="list-style-type: none"> • Determine and re-determine municipal outer boundaries. Delimitation of wards for local government elections. • Conduct capacity assessments of the district and local municipalities to perform their functions and exercise their powers, and provide advice to MECs. • Render advisory service in respect of matters provided for in the Municipal Demarcation Act. • By way of Cabinet resolution, the MDB also assists government departments in aligning their service delivery boundaries to municipal boundaries.
<p>South African Cities Network (SACN)</p>	<p>The South African Cities Network was established as a network aimed at sharing best practices and information on urban development and management by the Department of Cooperative Governance, the nine largest cities and the South African Local Government Association (SALGA).</p>	<p>In terms of the Public Finance Management Act's 38(j) assurance is required to be provided to COGTA by the SACN that effective, transparent and efficient internal financial management control systems are in place to provide reasonable assurance that transactions are concluded with management's authority and that they are properly authorised and recorded.</p>	<ul style="list-style-type: none"> • Knowledge and information exchange, experiences and best practices on urban development and city management among members. Secretariat to oversee governance, administration, and programme functions. • An active board for oversight and championship. • Providing thought leadership by producing and disseminating credible and continual research about cities and key urban themes. • Enable and support cities to act and speak with one voice. • Establish strategic relations locally, regionally and internationally to support the work of the network.



CHAPTER 2

PART B

PERFORMANCE INFORMATION



2.1 AUDITOR-GENERAL'S REPORT: PREDETERMINED OBJECTIVES

The Auditor-General has performed procedures to obtain evidence about the usefulness and reliability of performance information reported against pre-determined objectives to provide reasonable quality assurance in the form of audit conclusion the audit outcome is included in the report to management.

Refer to the Report of the Auditor-General, published under Part E: Financial Information.

2.2 OVERVIEW OF DEPARTMENTAL PERFORMANCE

2.2.1 SERVICE DELIVERY ENVIRONMENT

Political Environment

The fifth local government elections were held on 1 November 2021. The high number of coalition and hung councils highlighted the need to strengthen guidance in the formation and management of coalition councils. It should also be noted that the number of women candidates in local government elections is still lower than 50 percent and has declined since the 2016 elections. The social media platform, GovChat, was used to promote community engagement from July to October 2021 to encourage participation in the 2021 Local Government Elections as well as ward committee elections. In addition, four public education campaigns were rolled-out through GovChat to encourage citizens' participation in the elections, to learn who their elected ward councillors are, to participation in the ongoing ward committee elections, as well as improve the payment for municipal services. During this period, 8 million South Africans accessed the platform in comparison to 5 million in the previous financial year.

Economic Environment

District One Plans and Economic Recovery Plans are critical instruments to enable the President's vision. As a place-based strategy for economic development, Local Economic Development (LED) in South Africa is an integral element of national spatial development. Bringing together local governments, the private sector and civil society in a search of local (district) economic development require the collaborative efforts of local stakeholders to grow the local economies and improve people's standard of living.

The Ministry of Cooperative Governance and Traditional Affairs has developed the South Africa Economic Recovery Plan for Municipalities in Response to COVID-19. This plan consists of eight (8) pillars: Designing and implementing social and solidarity economic reforms in municipalities; building a labour intensive economy; introducing infrastructure financing that is developmental; creating

a developmental agenda for local government; creating competitive economies that benefit local economies, SMMEs and cooperatives; creating a productive agrarian reform that is inclusive; building a cohesive community through mining; and minimising the effects of COVID-19 in the local construction industry.

The Department supported the development of Economic Recovery Plans by both Districts and Metros.

The District Development Model plays an important integration role between regional (district) economic development and local economic development. Although a natural overlap is present between these systems, the complexity of the environment, comprising multi-stakeholders and multi-levels, represents a governance challenge. Resolving or bridging this gap requires the adoption of specific, innovative approaches. Innovative partnerships, based on collaboration and collaborative governance between role-players in the Regional and LED arena should be explored in more detail, as well as being recognised in economic development policy processes.

The purpose of building inclusive economies, namely addressing inequalities, exclusion and poverty resonates strongly in the South African context and requires municipalities to focus more on:

- Good data and analysis to identify the local economy's unique assets and challenges to create better policy.
- Building consensus and understanding among local role-players and clearly defining what inclusive economies mean locally.
- Prioritising partnerships, including anchor institutions in the local economy which are key stakeholders and who should be extensively engaged as part of building more inclusive economies.
- Leveraging social value in commissioning and procurement to promote better work, better wages, better access to skills and other outcomes linked to more inclusive economies.

- Using infrastructure expenditure and investment funds to ensure councils invest in projects that build a more inclusive economy and strengthen the local economy.
- Promoting enabling conditions for job creation and the skills required for those jobs, together with improving the opportunities for affordable housing and public transport to support those participating in the labour market.

Access to basic services

The Non-Financial Census of Municipalities (2019) by Stats SA, recorded that local government has made great strides in providing services. For example, municipalities supplied water to just over 9 million consumer units in 2006, expanding to 13.8 million in 2019. This represents an average annual growth rate of 3.2% – outstripping the national population growth rate of 1.5%.

There has been, however, a reduction in the coverage of free basic services. In terms of water, for example, 6.9 million consumer units benefited from free water in 2006, falling to just over 3 million in 2019. In 2006, 76% of consumer units received free water, falling to 22% in 2019. This is mainly due to better targeting of the rightful beneficiaries (i.e. indigent households), instead of providing free basic services to all households regardless of their indigent status.

Due to a growth in population and the prevalence of drought in South Africa, pressure is mounting on the demand of freshwater resources that are suitable for human consumption. This has in turn put pressure on wastewater treatment infrastructures and sanitation systems. The GHS (2019) found that the percentage of households with access to an improved source of water increased by less than four percentage points between 2002 and 2019 (growing from 84.4% to 88.2%). The increases were much more notable in Eastern Cape (+17.8 percentage points) and KwaZulu-Natal (+10.0 percentage points). Despite these notable improvements, access to water declined in five provinces between 2002 and 2019. The largest decline was observed in Mpumalanga (-5.3 percentage points), Limpopo (-3.8 percentage points) and Free State (-3.7 percentage points). The declines, however, belie the fact that more households had access to piped water in 2019 than eighteen (18) years earlier. While the number of households with access to water in the dwelling increased by 70.5% (3.2 million households) between 2002 and 2019, growing from 4.5 million to 7.7 million, the percentage of households with access to water in the dwelling increased by only 4.5 percentage points over the same period.

Households in Limpopo (56.6%) and Mpumalanga (54.4%) reported the most water supply interruptions, while the Western Cape (4.6%) and Gauteng (9.5%) experienced the least interruptions. Approximately one-fourth (25.8%) of South African households reported some dysfunctional water supply service in 2019. The increase in the percentage of households with access to water coincided with a decline in the percentage of households who paid for the piped water they received. The proportion of households who reported paying for water has been declining steadily over the past decade, dropping from 67.3% in 2008 to only 44.6% in 2019.

The Sustainable Development Goals: Country report 2019, published by Stats SA highlights the need to effectively resolve challenges in the water sector. The development of the first National Water and Sanitation Masterplan is seen as a useful instrument for an improved sectoral approach to water resource management and sanitation services. Some of the issues requiring attention include investment in human capacity and skills in the institutional environment, effective infrastructure asset management and the implementation of mechanisms to improve revenue collection from water-users, water service authorities (WSAs) and water service providers (WSPs), as well as by utilising a range of innovative financing mechanisms.

A significant development was the announcement by the President that the Green Drop and Blue Drop programmes to strengthen water quality monitoring would be revived.

The distribution of water tanks and water carting to mitigate the risks of COVID-19, made a significant difference in people's lives, since recipient communities were given access to clean drinking water and provided with the opportunity to regularly wash their hands. Supply of water tanks to communities is ongoing. The sustainability and upgrading of this temporary intervention are not guaranteed, since most beneficiary municipalities lack the requisite capacity to continue providing these services. This calls on government to ensure sustainability of water tanker services and upgrading the services during or after COVID-19.

The GHS (2019) noted that through the provision and the efforts of government, support agencies and existing stakeholders, the percentage of households with access to improved sanitation increased by 20.4 percentage points between 2002 and 2019, growing from 61.7% to 82.1%. Most improvement was noted in the Eastern Cape where the percentage of households with access to improved sanitation increased by 54.1 percentage points

to 87.6%, and Limpopo in which access increased by 36.5 percentage points to 63.4%. The installation of pit toilets with ventilation pipes played an important part in achieving the large improvements. A range of reasons, including rapid household growth and urbanisation, as well as a preference for flush toilets have all contributed to the slow progress over the reference period. The relative scarcity of water and regular water interruptions experienced in many parts of the country will increasingly lead to the use of alternative sources of sanitation.

The GHS (2019) reported that the percentage of South African households connected to the main electricity supply increased from 76.7% in 2002 to 85.0% in 2019. Households with access to main electricity were most common in Limpopo (92.7%), Northern Cape (91.7%), and Free State (93.4%), and least common in Gauteng (76.6%) and North West (81.6%). The largest increases between 2002 and 2019 were observed in the Eastern Cape (+34.0 percentage points), and Limpopo (+20.8 percentage points) while the percentage of households with access to main electricity declined in Gauteng (-10.6 percentage points) and Western Cape (-0.1 percentage points). These declines can be associated with the rapid in-migration experienced by these provinces and the associated increased in households.

The percentage of households that used electricity for cooking increased from 57.5% in 2002 to 79.9% in 2014, before declining to 75.1% in 2019. Simultaneously, the use of paraffin, coal and firewood declined notably. The common use of wood for cooking purposes in rural provinces such as Limpopo (32.1%) and Mpumalanga (16.7%) is, however, an indication that available resources are still very accessible and, most likely, less expensive than using electricity. One quarter (24.9%) of households did not use electricity for cooking in 2019, preferring other sources. More than three-quarters (76.9%) of South African households that had access to electricity obtained electricity through a pre-paid meter, while 14.6% were billed using a conventional meter. It is notable that 2.3% of households used electricity for which they did not pay.

According to the GHS (2019), the percentage of households whose solid waste was removed weekly or less often declined from 66.4% in 2018 to 61.5% in 2019, the lowest this figure has been for more than a decade. There was also an increase in the percentage of households that reported using their own refuse dumps. Although household recycling is extremely important to ameliorate the huge negative impact household waste is having on the environment, the report found that more than four-fifths (80.6%) of metropolitan households did not separate

waste for recycling, and that only 6.1% actively recycled household waste.

ECOLOGICAL ENVIRONMENT

Disaster Management

The Sendai Framework for Disaster Risk Reduction 2015-2030 (Sendai Framework) advocates for the substantial reduction of disaster risk and losses in lives, livelihoods, and health and in the economic, physical, social, cultural, and environmental assets of persons, businesses, communities, and countries. The Sendai Framework recognises that the State has the primary role to reduce disaster risk, but that responsibility should be shared with other stakeholders including local government, the private sector, and other stakeholders.

The recent tropical storm Eloise, that negatively affected a total of 7 provinces and 31 Districts, provides evidence and continued motivation to improve capacity to promote disaster risk reduction. The impact varied in the different provinces but mainly resulted in the following:

- Deaths and missing people.
- Infrastructural damage to houses, roads, schools, bridges and water pumps.
- Agricultural damage was also incurred to various crop areas.

Disaster risk reduction (DRR) is already a central focus of the Disaster Management Act and the National Disaster Management Centre, together with those centres established at provincial and municipal level is assuming the role of coordinating, promoting, and facilitating DRR.

Drought Coordination

The Department of Cooperative Governance on behalf of the country has taken an initiative to mitigate drought as an attempt to ensure that there is a sustainable and equitable water supply under normal conditions, while mitigating vulnerability by improving preparedness to cope and address drought occurrences. The Department developed the National Drought Management Framework with the goal to ensure integrated and coordinated drought risk reduction planning with a shift of focus from drought relief and response to drought prevention, mitigation and preparedness. The approach emphasises the need for coordination and collaboration among all role-players including organisations that monitor reliable early warning data to be communicated in a comprehensive way to decisionmakers, municipalities, water authorities, farmers, businesses and all that are affected by drought.

The drought monitoring and timely analysis of all typologies of drought form an integral part of the National Drought Management Framework. This is premised on reliable and accurate early warning indicators, and implementation of drought risk reduction contingency arrangements within existing sector legislative frameworks. The country compiled a hazard profile for drought. There is monthly mapping of the SPI and subsequent spatial analysis of the SPI in relation to surface water and weather-related indicators. Monthly product is distributed to all relevant stakeholders affected by drought.

The NDMC allocated disaster relief grant funding to Municipalities as well as the Agricultural sector in various provinces to implement drought relief programmes.

In this regard, funds from the Provincial Disaster Relief Grant (PDRG) amounting to R138 489 000 in 2020/2021 and R48 100 000 in 2021/2022, have been allocated to provincial departments of agriculture.

In the 2021/22 financial year, the NDMC allocated funds to the value of R173 132 000 from the Municipal Disaster Relief Grant (MDRG) to address drought in municipalities

2.2.2 SERVICE DELIVERY IMPROVEMENT PLAN

The following tables highlight achievements against the DCoG 2017-2019 SDIP, together with achievements:

Batho Pele arrangements with beneficiaries (information and access)

Current/actual arrangements	Desired arrangements	Actual achievements
Accessible information through the DCoG website	DCoG website updated regularly for access by members of the public and client departments	Achieved regular updates
Accessible information through the DCoG call-in and walk-in and email enquiry	DCoG information enquiry and interaction through Social Media	DCoG available on Social Media platforms, Facebook, tweeter; LinkedIn, GOVCHAT and Instagram.

Service delivery information tool

Current/actual arrangements	Desired arrangements	Actual achievements
Work-in and suggestion boxes for customer complaints	Electronic Government and Community interactive platform	GOVCHAT rolled out in identified municipalities – a WhatsApp community engagement platform for lodging complaints and making follow-ups.

Complaints mechanism

Current/actual arrangements	Desired arrangements	Actual achievements
Members of the public can access us through email services, telephone calls, written correspondence and the Presidential Hotline administered by the Presidency	Members of the public can access us through email services, telephone calls, written correspondence and the Presidential Hotline administered by the Presidency	Achieved, queries, enquiries and complaints are received from the public and attended to.

2.2.3 Organisational environment

The Department completed its comprehensive strategic review and is in the process of implementing its revised strategy, operating model and organisational structure.

2.2.4 Key policy developments and legislative changes

The Local Government: Municipal Systems Act, 2000 (Act No. 32 of 2000) (the principal Act) was amended by the Local Government: Municipal Systems Amendment Act, 2011 (Act No. 7 of 2011) (the Amendment Act) to provide

legal certainty with regard to the Minister's regulatory powers and to improve governance by providing the appointment criteria and procedures for the appointment of municipal managers and managers directly accountable to municipal managers (senior managers). The Amendment Act was declared unconstitutional by the Constitutional Court with effect from 9 March 2019 for want of compliance with the procedures as set out in section 76 of the Constitution of the Republic of South Africa, 1996 (the Constitution). A new Bill (the Local Government: Municipal Systems Amendment Bill [B2-2019] (the Bill) with corresponding provisions as the invalidated Act

was re-introduced to Parliament on 6 February 2019 in terms of Rule 159(8)(1) (a) and (b) of the Joint Rules of Parliament. The Bill repeals the Amendment Act and has been properly tagged as a section 76 Bill to address the procedural defect referred to above. The Bill was approved by Parliament on 3 May 2022 with further amendments, following comprehensive public participation processes at national and provincial-level. The Bill was referred to the President on 6 May 2022 for assent.

The objectives of the Bill are to:

- Make further provision for the appointment of municipal managers and managers directly accountable to municipal managers.
- Provide for procedures and competency criteria for such appointments, including consequences of appointments made otherwise than in accordance with such procedures and criteria.
- Determine time-frames within which performance agreements of municipal managers and managers directly accountable to municipal managers must be concluded.
- Make further provision for the evaluation of the performance of municipal managers and managers directly accountable to municipal managers.
- Require employment contracts and performance agreements of municipal managers and managers directly accountable to municipal managers to be consistent with the Act and any regulations made by the Minister.
- Require all staff systems and procedures of a municipality to be consistent with uniform standards determined by the Minister by regulation,
- Limit the rights of municipal managers and managers directly accountable to municipal managers from holding political office in political parties.
- Regulate the employment of municipal employees who have been dismissed.
- Provide for the Minister to make regulations relating to the duties, remuneration, benefits and other terms and conditions of employment of municipal managers and managers directly accountable to municipal managers.
- Provide for the approval of staff establishments of municipalities by the respective municipal councils.
- Prohibit the employment of a person in a municipality if the post to which the person is appointed is not provided in the staff establishment of that municipality.

- Enable the Minister to prescribe frameworks to regulate human resource management systems for local government and mandates for organised local government.
- Extend the Minister's powers to make regulations relating to municipal staff matters.
- Make a consequential amendment to the Local Government: Municipal Structures Act, 1998, by deleting the provision dealing with the appointment of municipal managers; and provide for matters connected therewith.

a) Local Government: Municipal Staff Regulations and Guidelines

The Minister of Cooperative Governance and Traditional Affairs (the Minister) promulgated the Local Government: Municipal Staff Regulations and Guidelines per GNR 890 and 891 as published in GG No. 45181 of 20 September 2021 (the Regulations) in fulfilment of the ideals of the NDP, including government's resolve to professionalise local public administration and build a capable local public administration and human resources, and her regulatory powers in terms of section 72 of the principal Act in accordance with section 120. The Regulations came into effect on 1 July 2022.

The objectives of the Regulations are to:

- Professionalise local public administration through the setting of uniform standards for municipal staff systems and procedures.
- Create a career in local public administration that is fair, efficient, effective, economic and transparent.
- Create a development-oriented public administration governed by good human resource management and career development practices.
- Strengthen the capacity of municipalities to perform their functions through the setting of uniform norms and standards for, inter alia, staff establishment, job competency framework, recruitment, selection and appointment, performance management, capacity building and skills development.
- Ensure an accountable local public administration that is responsive to the needs of local communities.
- Promote probity and integrity in local government by ensuring that municipal staff members adhere to professional ethics.
- Establish a coherent HR governance regime to ensure adequate checks and balances, including enforcement of compliance with the legislation.

2.2.5 PROGRESS TOWARDS ACHIEVEMENT OF INSTITUTIONAL IMPACTS AND OUTCOMES

The Department contributes to the achievement of the 2019-2024 MTSF priorities through the following impact indicators and outcomes:

- % Trust in government.
- Clarification of institutional arrangements for the District Development Model.
- % Of districts and metros with joined-up long-term plans (government, business, civil society).
- Monitor implementation of the District Development Model plans through an Integrated Monitoring System for accountability
- Number of cities identified for redesign and refurbishment as smart cities.

2.2.6 INSTITUTIONAL PROGRAMME PERFORMANCE INFORMATION

PROGRAMME I: ADMINISTRATION

Purpose: Provide strategic leadership, management and support services to the Department.

The Programme contributes to the achievement of Outcome: Effective and Efficient governance systems to drive implementation of the District Development Model (DDM) through the following sub-programme:

Ministry: During the financial year under review, the Office of the Minister has provided Administrative, Parliamentary, Cabinet support, Communication and Media Liaison to the Minister and Deputy Minister.

Management: The Office of the Director-General (DG)

Corporate Services: The Sub-programme has achieved the following through its components:

a) Human Capital Management

The Department has finalised the recruitment process for two key strategic positions and awaiting concurrence of Cabinet. The two key positions will assist the Department in implementing the District Development Model thereby achieving its strategic objectives. The department reviewed its organisational structure aligned to key deliverables outlined in the operating model and has through intensive consultations been concurred to by the Minister of Public Service and Administration.

b) Information Communication Technology Management

The Corporate Governance of ICT Policy Framework depicts the way in which ICT is managed and controlled. The Department has approved and implemented the updated Corporate Governance of ICT Policy Framework. The ICT Strategy and three-year ICT plan which depicts how the Department will utilise and deliver ICT services as approved is currently being implemented. In line with the ICT Strategy, the documentation of the modernisation of the CWP Management Information System and Asset Management system was completed, and the rate of digitising (scanning) of all registry documents was increased. The manual Performance Management and Development System and tracking of Parliamentary Questions were also successfully automated.

c) Legal Services

Successfully developed the DCoG's Legislative/Legal Toolkit, as required in the Department's APP, and consistently rendered quality legal advisory services to the Department's line functions.

d) Corporate Planning, Internal Monitoring and Reporting

Significant progress has been made in the implementation of audit action plans on performance information. The Chief Directorate worked with Programme Managers within the Department to achieve a 100% implementation rate of all the audit action plans outlined to address the audit for the financial year under review. This marks a significant milestone towards improving the audit outcomes of the Department over the MTEF.

Further, the unit embarked on a process of consultation with the provinces to develop and finalise the standardised programme performance indicators for the 2022/23 provincial APPs. The standardised indicators were finalised, signed off by all the provincial Heads of Department of CoGTA and submitted to the DPME. The Chief Directorate has also provided oversight by assessing the performance reports of all provinces on implementation of the standardised programme performance indicators and feedback was provided thereto.

e) Communications and Marketing

Communication developed an Annual Communication Strategy which was approved for implementation. Communication was able to proactively communicate salient and relevant content of the respective programmes and activities for both internal and external audiences. It's

in this environment that communication was able to set the tone and agenda on key programmes like the DDM, Local Elections, Infrastructure Development, Internal Communication etc. In addition, communication was able to dispel, refute and reject “inaccurate” media reports on the work of the DCOG. The good example was on the State of Local Government Reports which showed the various municipalities and their performance. Intranet was developed and became functional information hub of the Department. The website is being improved to inform on issues covering all programmes across the Department.

f) Office Accommodation

The DCOG is currently accommodated in five leased buildings in Arcadia and Centurion, Pretoria. DPWI as a custodian of government buildings has been requested to acquire an alternative single building to accommodate a consolidated COGTA (DCOG, DTA and MISA) head office. The DCOG further requested the DPWI to acquire an alternative building for the National Disaster Management Centre in line with operational needs of a disaster management centre.

g) Internal Audit and Risk Management

The Internal Audit sub-programme has managed to provide assurance and consulting services to the Department through implementation of the approved internal audit plan for the 2021/22 financial year. The assurance was provided to management, the Director-General and Audit Committee on the adequacy and effectiveness of internal controls, risk management and governance processes within the Department. Internal Audit has performed follow-up audits on prior year audit findings on a monthly and quarterly basis to verify progress on implementation against management action plans, and the results of the follow-ups were shared with management. Progress against the internal audit plan was reported to the Audit Committee on a quarterly basis.

The Risk Management sub-programme reviewed its enterprise risk management and business continuity management policies and strategies. The strategic and operational risks of the Department were conducted and regularly reviewed. The risk action plans were monitored on a monthly and quarterly basis and reported to Management, Risk, and the Audit Committees.

The Risk Management Committee chaired by an external Chairperson and the Risk Champions Committee was functional during the year under review. Risk management support and initiatives to embed risk management continued during this period.

Progress against Original Targets and Indicators until date of re-tabling.

Outcome	Output	Output Indicator	Audited Actual Performance 2019/20	Audited Actual Performance 2020/21	Planned Annual Target 2021/22	Actual Achievement 2021/22	Deviation from planned target to Actual Achievement 2021/22	Reasons for deviations	Reasons for revisions to the Outputs/Output indicators/ Annual Targets
Sub-programme: Finance									
Effective and efficient corporate governance systems implementation of the DDM	Annual financial statement	I.1 Improved Audit Opinion expressed by AGSA	Disclaimer for 2018/19 financial year	Qualified for 2019/20 financial year	Qualified for 2020/21 financial year	The Department received a qualified audit opinion for the 2020/21 financial year with less findings compared to previous years	Time-frames for target changed	Target revised	The project has dependencies on the release of the AGSA Audit Report, the Department does not have control over the date of concluding the audit, hence the time-frame for reporting on the audit opinion was adjusted to 31 March 2021

Outcomes, outputs, output indicators, targets and actual achievements table for the APP 2021/22 FY.

Output	Output Indicator	Audited Actual Performance 2019/20	Audited Actual Performance 2020/21	Planned Annual Target 2021/22	Actual Achievement 2021/22	Deviation from planned target	Reasons for deviations
Outcome I: Effective and efficient corporate governance systems to drive the implementation of the DDM							
Sub-Programme: Finance							
Annual financial statement	I.1 Improved Audit Opinion expressed by AGSA	Disclaimer for 2018/19 financial year	Qualified for 2019/20 financial year	Qualified Audit Opinion for 2020/21 financial year by 31 March 2021	Achieved The Department received a qualified audit opinion for 2020/21 financial year, with less findings compared to previous years	N/A	N/A
Programme: Corporate Services							
Approved corporate services implementation plan (CSIP) and reports on implementation of the plan	I.2 CSIP approved and Progress reports submitted to Exco	New indicator	New indicator	CSIP approved by AO by 31 May 2021 and CSIP progress reports for Q1 to Q3 submitted to Exco within one month after the end of the quarter	Achieved CSIP was approved by AO by 31 May 2021 and CSIP progress reports for Q1 to Q3 were submitted to Exco within one month after the end of the quarter	N/A	N/A

Output	Output Indicator	Audited Actual Performance 2019/20	Audited Actual Performance 2020/21	Planned Annual Target 2021/22	Actual Achievement 2021/22	Deviation from planned target	Reasons for deviations
				CSIP annual progress report submitted to Exco by 31 March 2022	Achieved CSIP annual progress report submitted to Exco by 31 March 2022	N/A	N/A
	1.3 Percentage implementation of CSIP as contained in progress reports	New indicator	New indicator	90% implementation of CSIP as contained in progress reports by 31 March 2022	Achieved 90% implementation of CSIP as contained in progress reports by 31 March 2022	N/A	N/A
Sub-Programme: Finance							
Approved financial management implement plan (FMIP) and reports on implementation of the plan	1.4 FMIP approved and progress reports submitted to Exco	New indicator	New indicator	FMIP approved by AO by 31 May 2021 and FMIP progress reports for Q1 to Q3 submitted to Exco within one month after the end of the quarter	Achieved FMIP was approved by AO by 31 May 2021 and FMIP progress reports for Q1 to Q3 were submitted to Exco within one month after the end of the quarter	N/A	N/A
				FMIP annual progress report submitted to Exco by 31 March 2022	Achieved FMIP annual progress report submitted to Exco by 31 March 2022	N/A	N/A
	1.5 Percentage implementation of FMIP as contained in progress reports	New indicator	New indicator	90% implementation of the FMIP as contained in progress reports by 31 March 2022	Not Achieved 59% Implementation of FMIP as contained in progress reports to Exco in May 2022 due to financial year-end closure	41% Irregular, Fruitless & Wasteful Expenditure cases, policies & procedures, Accurate asset register	Seven of the 17 FMIP targets were not fully achieved due to implementation challenges

Output	Output Indicator	Audited Actual Performance 2019/20	Audited Actual Performance 2020/21	Planned Annual Target 2021/22	Actual Achievement 2021/22	Deviation from planned target	Reasons for deviations
Sub-Programme: Internal Audit and Organisational Risk Management							
Report on implementation of 2021/22 internal audit plan	1.6 Percentage implementation of the Internal Audit Plan	New indicator	New indicator	90% implementation of the Internal Audit Plan by 31 March 2022	Achieved 92% implementation of the Internal Audit Plan implemented by 31 March 2022. (i.e. 24 audits out of the 26 planned audits were finalised and signed-off)	2%	The IA unit targeted 90% implementation of the IA Plan, thereby allowing deviation of not more than 10% due to the anticipated delays by management in responding to IA requests & findings. The slight over-achievement was a result of managing the delays more efficiently
Report on investigated corruption cases	1.7 Report on reported corruption cases investigated and resolved through consequence management developed	New indicator	New indicator	Report on reported corruption cases investigated and resolved through consequence management produced by 31 March 2022. 90% of reported cases investigated by 31 March 2022	Achieved A report was prepared and submitted to the DG, for the DG to take note of the period under review in the 2021/22 financial year	No cases were reported	No investigations commissioned arising out of a request from external parties nor initiated by the Department, covering elements of misconduct, fraud, and corruption allegations

Strategy to overcome areas of underperformance:

The Department is currently implementing a new operating model and organisational structure.

Changes to planned targets:

None.

LINKING PERFORMANCE WITH BUDGETS

Sub-Programme expenditure

Sub-Programme Name	2021/2022			2020/2021		
	Final Appropriation	Actual Expenditure	(Over)/Under-expenditure	Final Appropriation	Actual Expenditure	(Over)/Under-expenditure
	R'000	R'000		R'000	R'000	
Ministry	33 909	29 771	4 138	31 026	30 482	544
Management	21 306	21 306		19 294	17 399	1 895
Corporate Services	160 594	160 231	363	141 399	133 739	7 660
Financial Services	50 866	49 674	1 192	45 433	41 515	3 918
Internal Audit and Risk Management	10 573	9 684	889	13 497	11 264	2 233
Office Accommodation	61 627	61 627		50 870	50 870	
Total	338 875	332 293	6 582	301 519	285 269	16 250

PROGRAMME 2: LOCAL GOVERNMENT SUPPORT AND INTERVENTIONS MANAGEMENT

Purpose: Conduct performance monitoring, support and interventions in municipalities and provincial Departments of Cooperative Governance to drive “Back to Basics” activities.

Programme 2 has the following sub-programmes:

a) Performance Monitoring

At the end of 2020/2021, the Department completed the development of the Intergovernmental Monitoring, Support and Interventions (IMSI) Bill for further processing. At the start of the 2021/2022 financial year, the interventions unit held a meeting with the Minister on 1 April 2021. The Minister directed that further consultations be undertaken with all relevant stakeholders, including all national departments. Through office of the DG, the Bill was distributed to all national sector departments; provincial treasuries; Premiers Offices; and CoGTA Minmec members to solicit written comments and inputs.

On the other hand, during 2021/2022, one-on-one engagements were held with the National Treasury, SALGA, North West section, 100 Administrators, the Department of Public Service and Administration, and Department of Performance Monitoring and Evaluation (DPME) on the Bill. Written inputs and comments were also obtained, and the Bill was amended accordingly. In addition, consultative Roadshows were undertaken with MuniMECs/TROIKAs and office-bearers in all nine provinces between April and July 2021. Furthermore, joint Intervention Roadshows were conducted, led by the Deputy Ministers of Finance and COGTA on interventions procedures in all nine provinces during the first quarter of 2021/2022.

Still within the 2021/2022 financial year, the Bill was consulted with CoGTA MINMEC; Transport MINMEC; Environmental Affairs MINMEC; and Human Settlements, and Water and Sanitation technical MINMEC. At the same time, the National Economic Development and Labour Council (NEDLAC) was engaged, where the union federations are represented (and these representations include those of the three Labour Unions operating in the local government space namely; SAMWU, IMATU and MATUSA). To date, 704 written comments and inputs were obtained from these different stakeholders, and such were considered for incorporation and codification into the Bill, where appropriate and necessary.

The Department concluded on all the IMSI Bill consultative process as guided by the Minister. From October 2021, the Bill was subjected to a compulsory Cabinet required “socio-economic impact assessment”, conducted by the DPME. The Department obtained the final “socio-economic impact assessment” certificate on 19 March 2022, paving the way for the submission of the Bill to Cabinet. Subsequently, a parallel process was undertaken wherein the Bill was submitted to the Office of the State Law Adviser (SLA) in October 2021, for purposes of obtaining a Cabinet compulsory State Law Adviser’s constitutional compliance certificate. A preliminary constitutional compliant certificate was obtained on the Bill in January 2022, also paving the way for submitting the Bill to Cabinet.

b) Performance reporting

A set of indicators for local government has been developed, consulted on, and issued in the MFMA Circular Nr 88, and its updates, jointly between the NT and the DCoG, under the guidance of the Planning, Budgeting and Reporting Reforms Steering Committee, which also include the Auditor-General of SA, Statistics SA, the South African Cities Network and other centre of government departments.

The reporting reforms process started with the rollout to metropolitan municipalities in the 2018/19 FY, subsequent to which the indicators were developed further, expanded and consulted to be applicable to all other municipalities, differentiated per municipal grouping with a piloting process from the 2021/22 FY.

The main aim of this work is to reform and institutionalise a singular, differentially applied set of indicators across all local government (to be regulated in terms of Section 43 of the Municipal Systems Act upon completion of the piloting phase). The significance of it is that it is for the first time that a set of standardised indicators for local government is in place with agreed definitions in the form of technical indicator descriptions in terms of which reporting should take place. These indicators, when fully and reliably reported on by municipalities will provide great insight into the functioning and effectiveness of local government countrywide.

The latest update of Circular No. 88 (No 3 of December 2021) contained a revised set of indicators to be applicable to all municipalities for the 2022/23 financial year. Work to institutionalise and capacitate municipalities and provincial CoGTA M&E units regarding the MFMA Circular No. 88 remains ongoing, as well as automating the reporting by municipalities and provincial CoGTAs as part of the development of the DDM Information Management System (IMS).

c) Local Government Improvement Programme

The State of Local Government Report was developed and tabled in Cabinet during June 2021. The State of Local Government Report identified municipalities that

are at risk regarding political, governance, administrative, service delivery and financial management key result areas. Four levels of municipal categorisation were used namely: Dysfunctional (red), Medium to high Risk (amber) Low Risk (yellow) and Stable (green) informed by a set of indicators or criteria. Cabinet directed that Municipal Support and Interventions Packages be developed for all 257 municipalities in the country.

A Municipal Support and Interventions (MSIP) Framework was developed to guide the process of developing the Municipal Support and Interventions Packages. Several meetings with national and provincial sectors and provincial CoGTAs were held to explain and refine the framework for Municipal Support and Interventions through the DDM approach.

A circular was issued by National CoGTA to provincial HODs to highlight the expectations of Cabinet regarding the development and implementation of the Municipal Support and Interventions Packages and Interventions Packages. A COGTA-led multi-disciplinary support team comprising National and Provincial Departments was established to develop support packages for municipalities in the context of the DDM approach. MSIPs for the 64 dysfunctional municipalities have been developed. For municipalities placed under mandatory intervention in terms of Section 139(5), Financial Recovery Plans (FRPs) have been developed.

Various engagements facilitated by the Department have taken place to communicate the Cabinet decisions on the SOLG Report and the detailed SOLG provincial assessments developed by the Department. Engagements were held with all nine provinces and attended by Provincial CoGTA departments, Provincial Treasuries, and other relevant stakeholders.

d) Municipal Infrastructure Grant Administration

The MIG allocation for the 2021/22 financial year is R156 billion. As at the end of June 2022 (the 4th quarter of the municipal financial year) the overall national performance per province is indicated below:

National Overview of MIG Expenditure as at 30 June 2022

Province	Allocated (R'000)	Transferred to date (R'000)	Transfers as % allocation	Expenditure to date (R'000)	Expenditure as % allocation (exc roll-overs)	Expenditure as % transferred (exc roll-overs)	Unspent Balance (R'000)
Eastern Cape	3 150 667	3 150 667	100,00%	2 60 4123	82,65%	82,65%	546 544
Free State	779 352	779 352	100,00%	618 398	79,35%	79,35%	160 954

Province	Allocated (R'000)	Transferred to date (R'000)	Transfers as % allocation	Expenditure to date (R'000)	Expenditure as % allocation (exc roll-overs)	Expenditure as % transferred (exc roll-overs)	Unspent Balance (R'000)
Gauteng	281 652	281 652	100,00%	204 420	72,58%	72,58%	77 232
KwaZulu Natal	3 585 280	3 585 280	100,00%	3 563 584	99,39%	99,39%	21 696
Limpopo	3 100 822	3 100 822	100,00%	2 861 588	92,28%	92,28%	239 234
Mpumalanga	1 889 630	1 889 630	100,00%	1 832 232	96,96%	96,96%	57 398
Northern Cape	472 148	472 148	100,00%	346 371	73,36%	73,36%	125 777
North West	1 878 769	1 878 769	100,00%	1 525 171	81,18%	81,18%	353 598
Western Cape	454 428	454 428	100,00%	436 195	95,99%	95,99%	18 233
TOTAL	15 592 748	15 592 748	100,00%	13 992 082	89,73%	89,73%	1 600 666

Source: MIG DoRA – June 2022

The MIG has spent approximately R14 billion (89.73%) of the R15.6 billion MIG allocation allocated to the programme for the 2021/22 financial year. One hundred percent of the total 2021/22 allocation of R15.6 billion was transferred to municipalities as at end March 2022.

The highest expenditure reported by municipalities against the provincial allocation was by municipalities in KwaZulu-Natal that spent R3.5 billion (99.39%) of their R3.6 billion 2021/22 MIG allocation.

MIG PROJECTS WITH ACTUAL EXPENDITURE

Number of MIG projects with Actual Expenditure as at 30 June 2022

Province	Water	Sanitation	Street/Community Lighting	Roads & Storm water	Solid Waste Facilities	Sport & Rec Facilities	Community Facilities	LED
EC	86	69	4	170	4	21	50	2
FS	29	28	3	43	8	17	5	0
GT	2	8	1	12	0	1	2	0
KZN	106	58	17	267	6	66	113	5
LP	50	13	5	83	3	19	10	3
MP	58	49	9	92	4	10	6	0
NC	16	11	5	21	1	6	4	0
NW	29	23	16	73	2	13	28	5
WC	20	17	6	55	2	9	3	1
TOTAL	396	276	66	816	30	162	221	16

Source: MIG-MIS project list of June 2022

The table shows the number of projects per sector with actual expenditure as at 30 June 2022. The roads and storm-water sector have the largest number of projects being implemented nationally in all nine (9) provinces. As at the end of the fourth quarter of the 2021/22 municipal financial year, there were 816 roads and storm-water projects on which MIG funds were spent and were either in design and tender, construction or completion phases.

e) Urban Development Planning

The Unit has one APP project. 2021/2022 target achieved. A report was developed for APP annual target 2.10 for the 2021/22 financial year and which provide targets and indicators for the development of smart cities in line

with the smart city framework for the Lanseria, Eastern Seaboard and Ehlanzeni Smart City initiatives.

f) Integrated Districts and Regional Spatial Planning

During the 2021/22 financial year the sub-programme developed a DDM implementation framework incorporating the gender responsive indicators aligned to the NSP on GBVF. The sub-programme also facilitated a process towards the alignment IDPs and DDM One Plans. The sub-programme also facilitated the development of 46 district and metro One Plans. Lastly, the sub-programme produced a report on the integration of Economic Recovery Plans in the DDM One Plans.

g) Intergovernmental Policy and Practice

The revised establishment of DDM technical support hubs concept note, which outlines two approaches that could be followed, was approved by the DG in the 1st quarter of the 2022/23 FY. To date the implementation of the revised concept note has been discussed and workshopped with the KZN COGTA, which will be supported to implement an agreed approach to the establishment of DDM technical support hubs since this also forms part of the KZN COGTA's Annual Performance Plan. An immediate output will be the development of a readiness report by the end of Q2 of the 2022/23 FY.

Discussions are also under way with EC COGTA and Limpopo COGTA with the purpose to develop readiness reports for each of the two provinces by end of Q3 and Q4, respectively.

h) Municipal Demarcation Board

During the year under review, the Municipal Demarcation Board managed to determine and re-determine municipal outer boundaries and delimit wards for all municipalities that qualify. This target has been fully achieved as per the MDB's Annual Performance Plan (APP). In the process, 213 ward delimitation reports have also been compiled and 4 468 wards published in terms of Item 5(1) of Schedule 1 of the MSA. A total of 58 municipalities with spatial boundary descriptions were finalised and a total of 4 468 wards profiled, while two (2) cases of re-determination were evaluated to determine the impact on service delivery and development.

i) South African Cities Network

The South African Cities Network had engagements with the Nelson Mandela, Mangaung and City of Johannesburg Metropolitan Municipalities to obtain insights that would enable the SACN to design city-informed programmes and ensure that the SACN's works well within cities. Discussions have started with cities about their needs and how the SACN's programmatic work can respond to their needs.

SACN hosted the Urban Festival from 27–31 October 2021 in partnership with COGTA, the Department of Human Settlements (DHS), SALGA and the Civic Tech Innovation Network, and further held engagements with the World Resource Institute (WRI), Nelson Mandela Bay Municipality and the City of Johannesburg related to the WRI Urban Water projects. The organisation participated in various events, including World Bank/IFC and UN-HABITAT Local Public Section Alliance webinar, World

Forum on Urban Violence and Education for Peace, UN-HABITAT Her City launch, and World Planning Day.

j) Municipal Infrastructure Support Agent

For the 2021/22 FY, MISA continued to provide support to the 44 district Municipalities to have access to sustainable services through strengthening of municipalities' capacity that provides reliable municipal infrastructure in a manner that creates jobs for local communities and contributes to economic growth. Support to each of these municipalities was set out in the technical support plan (TSP) and supported by the Memorandum of Understanding developed jointly by MISA Provincial teams with the respective Municipalities. A total of 30 selected districts have been supported in operations and maintenance activities to reduce the 8% target in our five-year strategic plan. With the launch of the district development model MISA has supported 44 districts that were able to develop their coordinated infrastructure plans in the one plan.

MISA has supported 30 municipalities with the development and implementation of SPLUMA compliant plans (Land Use Management Schemes (LUMS), Spatial Development Frameworks (SDFs), Integrated Development Plans (IDPs) etc.). MISA also supported a further eight (8) districts to improve their infrastructure asset management practices, over and above this, MISA successfully motivated for the revision of the MIG framework to allocate 5% on annual bases for development/review of Asset Management Plans and further annual allocation of 10% catering for repairs and maintenance of infrastructure. Ten (10) district municipalities were identified and supported with the development and/or implementation of Water Conservation or Water Demand Management (WC/WDM) strategies, with a further 10 districts supported with the implementation of Integrated Waste Management (IWM) services. MISA also identified 10 districts to develop electricity strategies and implementation of these strategies that assisted in improving capacity to deliver access to electricity services.

All these programmes will contribute towards the reduction of backlogs, creating reliable infrastructure provision and improvement of service delivery.

Assessment on infrastructure condition and municipal capacity in six (6) districts was undertaken to assess the functionality of water and sanitation infrastructure including capacity to maintain infrastructure assets and implement infrastructure projects within these municipalities. Areas where municipalities need to improve on functionality and general performance of water and sanitation infrastructure

as well human capacity were identified. These assessments contributed towards the number of districts supported to improve capacity to deliver infrastructure to increase access to water and sanitation services. The next step in the new financial year would involve further interaction with municipalities to advise on areas of improvement recommending alternative technologies where required.

Initiatives were undertaken in the 2021/22 financial year to improve efficiency in infrastructure management, through increased municipal technical capacity in 44 Districts, include the following:

- MISA contributed towards creating a technical skills pipeline in municipalities through the placement of 282 youth (learners and candidates) in host municipalities across the country.
- A total of 519 municipal officials, from 39 Districts, attended MISA-facilitated technical skills training courses in areas such as:
 - Road Construction, Maintenance and Rehabilitation.
 - General Conditions of contracts (GCC) 2015.
 - Estimating, Costing and Pricing of Construction.
 - Advanced Water Treatment Processes.
 - SPLUMA Guidelines for Special Development Framework.
 - Fundamentals of Procurement and Tendering.
 - Pressure pipeline and pump station design and specifications.
 - Development of asset management plans.

- A total of 57 municipal general workers from eight (8) Districts were enrolled in the MISA Recognition of Prior Learning (RPL) Programme to enhance their technical skills and work towards obtaining formal qualifications.
- MISA supported 15 pilot municipalities from seven (7) Districts in implementing their Municipal Capacity Development Plans. The support provided was aimed at promoting ownership of capacity development among municipalities, while enhancing coordination of capacity support that is provided by other stakeholders. The ultimate objective is to strengthen the capacity of municipalities to manage their affairs, exercise their powers and perform their functions in a sustainable manner.

During the 2021/22 financial year seven (7) local municipalities spread across five (5) district municipalities were supported to implement the long-term infrastructure investment plans and seven (7) municipalities spread across six (6) district municipalities were supported with the accessing of alternative funding sources. Five (5) municipalities were supported on climate change mitigation and adaptation funding. Eight (8) municipalities were supported with the implementation of IDMS while twenty-five (25) municipalities were supported with the enhancement of infrastructure procurement practices to improve capacity to deliver infrastructure to increase access to water services for local and districts over five years.

Progress against Original Targets and Indicators until date of re-tabling

Output	Output Indicator	Audited Actual Performance 2019/20	Audited Actual Performance 2020/21	Planned Annual Target 2021/22	Actual Achievement 2021/22 until date of re- tabling	Deviation from planned target to Actual Achievement for 2021/22	Reason for deviations	Reason for revisions to the Outputs/ Output Indicators/ Annual Targets
Outcome: Integrated planning and service delivery								
Sub-Programme: Integrated Districts and Regional Spatial Planning								
DDM district and metro one plan.	2.1 Number of district and metro One-Plans developed	New indicator	One plans developed for the 3 pilot sites	44 districts and 8 metro One Plans submitted to Minister by 31 March 2022	18 district and 5 metro One Plans have been finalised and submitted by provinces to DCOG	Development of the One Plan Quality Assurance Framework in progress.	Delays in the finalisation of One Plans by provinces which impacted on the One Plans being submitted to the Minister. A submission will be drafted for Minister approval on the One Plans received so far.	There is misalignment of the indicator the annual target and the quarterly targets. The wording submitted to Minister was removed however reporting to the Minister on this indicator will still take place
Sub-Programme: Performance Monitoring								
DDM Integrated Monitoring Framework	2.3 An Integrated Monitoring Framework for DDM reporting developed and implemented	New indicator	New indicator	Integrated Monitoring Framework for DDM reporting developed and approved by the Minister by 31 March 2022	The draft Framework was developed further during the 2nd quarter however it was not ready for consultation with Stakeholders	An initial Draft Integrated Monitoring Framework for DDM reporting was developed. The content was not ready for consultation with key stakeholders	Target revised to Integrated Monitoring Framework Developed by 31 March 2022 and the Indicator revised to An Integrated Monitoring Framework for DDM reporting developed	Further consultations and benchmarking needed. The wording Implemented was removed from the Indicator and words submitted to Minister was removed from Target however reporting to the Minister will still take place.

Output	Output Indicator	Audited Actual Performance 2019/20	Audited Actual Performance 2020/21	Planned Annual Target 2021/22	Actual Achievement 2021/22 until date of re- tabling	Deviation from planned target to Actual Achievement for 2021/22	Reason for deviations	Reason for revisions to the Outputs/ Output Indicators/ Annual Targets
DDM Integrated monitoring system (IMS)	2.4 DDM IMS developed and implemented	New indicator	New indicator	DDM IMS developed and implemented by 31 March 2022	Draft DDM IMS developed but not was not consulted upon with Stakeholders as planned for Q2	No consultation was held with stakeholders	The IMS solution development was put on hold from 28 June 2021 as the service provider failed to deliver the milestones that were agreed upon in the contract which included the 1st and 2nd quarter targets. The contract was therefore terminated	To align targets and indicators to the project timelines. The Department will only be able to develop the first release of the DDM IMS priority modules
Sub-Programme: Intergovernmental Policy and Practice								
District/Metro hubs	2.7 Number of hubs established for districts and metros.	New Indicator	New Indicator	Hubs established in 21 Districts, which are Water Services Authorities by 31 March 2022	Hubs For 21 Districts, Water Services Authorities not developed	The project started late pending allocation of relevant project managers and the Technical nor an IMC meetings on Water Services were held	Insufficient budget for Hubs establishment and operations over a multi-year period	Appointment of DDM programme manager as well as technical teams such as engineers, planners, financial managers, has got major financial implications
Sub-Programme: Municipal Infrastructure Grant								
MIG allocations spent on municipal infrastructure	2.8 Percentage of MIG allocations spent on municipal infrastructure	New Indicator	New Indicator	85% of MIG allocations spent on municipal infrastructure by 31 March 2022	91,28% of 2020/21 MIG allocations spent on Municipal infrastructure by June 2021	6,28% more	Improved expenditure by Municipalities	To align of the reporting on the APP to the Municipal reporting MIG cycle

Output	Output Indicator	Audited Actual Performance 2019/20	Audited Actual Performance 2020/21	Planned Annual Target 2021/22	Actual Achievement 2021/22 until date of re- tabling	Deviation from planned target to Actual Achievement for 2021/22	Reason for deviations	Reason for revisions to the Outputs/ Output Indicators/ Annual Targets
Outcome: Sustained Good Municipal Governance								
Reports on implementation of Section 139 improvement plans	2.11 Number of quarterly reports on the implementation of Section 139 improvement plans	Annual report on Section 139 interventions	3 quarterly reports on the implementation of Section 139 improvement plans developed by 31 March 2020	3 quarterly reports on the implementation of Section 139 improvement plans developed by 31 March 2021	1 quarterly report on the implementation Section 139 improvement plans developed by 31 September 2021	None	None	Correcting and alignment with the departmental quarterly reporting timeframes as per the framework for reporting
Outcome: Effective Intergovernmental Relations through DDM								
Sub-Programme: Performance Monitoring								
Monitoring and Intervention Act	2.12 Monitoring and Intervention Bill tabled in Parliament	New Indicator	New Indicator	Monitoring and Intervention Bill tabled in Parliament by 31 March 2022	Target was set for 4th quarter	None	None	To align to the revised MTSF

Outcomes, outputs, output indicators, targets and actual achievements table for the APP 2021/22 FY.

Output	Output Indicator	Audited Actual Performance 2019/20	Audited Actual Performance 2020/21	Planned Annual Target 2021/22	Actual Achievement 2021/22	Deviation from planned target	Reason for deviations
Outcome: Integrated planning and service delivery							
Sub-Programme: Integrated Districts and Regional Spatial Planning							
DDM district and metro one plan	2.1 Number of district and metro One Plans developed	New indicator	One Plans developed for the 3 pilot sites	44 districts and 8 metro One Plans developed by 31 March 2022	Not Achieved 40 district and 6 metro One Plans developed. This is 88% of the planned target	Two Metro and 4 District one plans not finalised	Delays in the finalisation of the One Plans in KwaZulu Natal, Northern Cape and the Western Cape
Gender responsive DDM framework that includes targets aligned to GBVF-NSP and GRPBMEA	2.2 DDM framework contains gender responsive indicators and targets aligned to GBVF-NSP and GRPBMEA.	New indicator	New indicator	Gender responsive NSP targets and indicators included in DDM framework by 30 September 2021	Achieved The Gender responsive NSP targets and indicators were included in DDM framework by 30 September 2021	N/A	N/A
Sub-Programme: Performance Monitoring							
DDM integrated monitoring framework	2.3 An Integrated Monitoring Framework for DDM reporting developed	New indicator	New indicator	Integrated Monitoring Framework for DDM reporting developed by 31 March 2022	Achieved Integrated Monitoring and Evaluation Framework for the DDM was developed	N/A	N/A
DDM Integrated monitoring system (IMS)	2.4 First release of the DDM IMS priority modules developed	New indicator	New indicator	First release of the DDM IMS priority modules developed by 31 March 2022	Achieved DDM One Plan Prototype developed as the first release of DDM priority modules	N/A	N/A
Sub-Programme: Spatial Planning Districts and Regions							
Report on alignment of IDPs to DDM One Plans and GBVF-NSP	2.5 Number of reports on alignment of IDPs to DDM One Plans, including GBVF-NSP targets	New indicator	257 municipal IDPs for 2021/22 FY aligned to the One Plans of the Districts and Metros by 31 March 2021	1 Report on alignment of IDPs to DDM One Plans developed by 31 March 2022.	Achieved Report on alignment of IDPs to DDM One Plans developed	N/A	N/A

Output	Output Indicator	Audited Actual Performance 2019/20	Audited Actual Performance 2020/21	Planned Annual Target 2021/22	Actual Achievement 2021/22	Deviation from planned target	Reason for deviations
Report on the integration of economic development plans integrated in DDM One Plans	2.6 Number of reports on the integration of economic development plans in DDM One Plans	New indicator	New indicator	Report on the integration of economic development plans in DDM One Plans developed by 31 March 2022	Achieved Report on the Integration of Economic Recovery Plans in the DDM One Plans developed	N/A	N/A
Sub-Programme: Intergovernmental Policy and Practice							
District/Metro hubs	2.7 Number of Districts with appointed hub managers and hub administrative support staff	New indicator	New indicator	Hub managers and identified hub administrative support staff appointed in 21 Districts, which are Water Services Authorities, by 31 March 2022	Not Achieved No hub manager and administrative staff appointed in the 21 WSA Districts	Only the draft revised concept notes on establishment of DDM hubs developed by 31 March 2022	Challenges relating to costing and budgeting as well as the practical operations of hubs' human resources
MIG allocations spent on municipal infrastructure	2.8 Percentage of MIG allocations spent on municipal infrastructure	New indicator	New indicator	85% of 2020/21 MIG allocations spent on municipal infrastructure by 30 June 2021	Achieved & Exceeded 91.28% of 2020/21 MIG allocations spent on Municipal infrastructure by 30 June 2021	6.26%	Improved expenditure by Municipalities
Sub-Programme: Municipal Infrastructure Grant							
Priority districts supported to improve water infrastructure	2.9 Report on priority water infrastructure projects identified, funded, and included in DDM One Plans	New indicator	New indicator	Report on priority water infrastructure projects identified, funded and included in DDM One Plans submitted to Minister by 15 December 2021	Not Achieved Report on priority water infrastructure projects identified, funded, and included in DDM One Plans by 31 March 2022	Although finalised, it was not achieved on time by 15 December 2022 but by 31 March 2022	non synchronisation of time-frames during planning

Output	Output Indicator	Audited Actual Performance 2019/20	Audited Actual Performance 2020/21	Planned Annual Target 2021/22	Actual Achievement 2021/22	Deviation from planned target	Reason for deviations
Outcome: Sustained Good Municipal Governance							
Sub-Programme: Urban Development Planning							
Smart City framework developed and implemented	2.10 Smart Cities framework for 3 existing cities developed and included in DDM One Plans	New indicator	Smart Cities framework developed by 31 March 2021	Smart Cities framework included in 3 DDM One Plans by 31 March 2022	Achieved Smart Cities framework included in 3 DDM One Plans by 31 March 2022	N/A	N/A
Sub-Programme: Performance Monitoring							
Reports on implementation of Section 139 improvement plans	2.11 Number of quarterly reports on the implementation of Section 139 improvement plans	Annual report on Section 139 interventions	3 quarterly reports on the implementation of Section 139 improvement plans developed by 31 March 2021	4 quarterly reports on the implementation of Section 139 improvement plans developed by 31 March 2022	Achieved Four quarterly reports for 2021/22 on the implementation of Section 139 improvement plans developed by 31 March 2022	N/A	N/A
Outcome: Effective Intergovernmental Relations through DDM							
Monitoring and Intervention Act	2.12 Intergovernmental Monitoring, support and Interventions Bill gazetted for public comments	New indicator		Intergovernmental Monitoring, Support and Interventions Bill gazetted for public comments by 31 March 2022	Not Achieved	Bill submitted to the State Law Adviser in October 2021, Compulsory SLA's constitutional compliance certificate was obtained to process the Bill in Cabinet. The compulsory certificate on "socio-economic impact assessment" was only obtained on 19 March 2022, late for submission to Cabinet for approval to publish for public comments	More consultation and technical processes were required, and the Bill was subjected to another Cabinet compulsory "socio-economic impact assessment"

Strategy to overcome areas of underperformance

2.1 Number of district and metro One Plans developed.

The Department is working closely with provinces, districts and metros to finalise the One Plans. To date 50 One Plans have been finalised.

2.2 Number of Districts with appointed hub managers and hub administrative support staff.

A revised concept note has been drafted and submitted to the DG for consideration and approval. The implementation of the revised concept document to be implemented in the 2022/23 financial year.

2.3 Intergovernmental Monitoring, support and Interventions (IMSI) Bill gazetted for public comments.

Remedial action plan for implementation in the 2022/2023 FY to ensure achievement:

- Further consultation as advised by the Minister underway of the IMSI Bill prior submission for processing in Cabinet. Submit Cabinet Memorandum, the Bill and accompanying "State Law Adviser and "Socio-Economic Impact Assessment" certificate for processing and approval to the GSCID Cluster prior expiry of the "Socio-Economic Impact Assessment" certificate.

Target date: 31 March 2023

LINKING PERFORMANCE WITH BUDGETS

Sub-programme expenditure

Sub-Programme Name	2021/22			2020/2021		
	Final Appropriation	Actual Expenditure	(Over)/ Under-expenditure	Final Appropriation	Actual Expenditure	(Over)/ Under-expenditure
	R'000	R'000		R'000	R'000	
Management: Local Government Support and Intervention Management	4 688	3 007	1 681	3 175	2 766	409
Performance Monitoring	15 293	13 585	1 708	13 411	13 406	5
Local Government Improvement Programme	25 894	21 810	4 084	22 198	21 329	869
Municipal Infrastructure Grant Administration	34 744	32 405	2 339	34 699	30 154	4 545
Urban Development Planning	8 595	6 572	2 023	9 514	9 441	73
Integrated Districts and Regional Spatial Planning	11 211	11 210	1	10 820	10 525	295
Intergovernmental Policy and Practice	8 408	5 153	3 255	10 196	5 972	4 224
Integrated Urban Development Grant	1 009 068	1 009 086	0	936 368	936 368	0
Municipal Demarcation Board	70 601	70 601	0	63 017	63 017	0
South African Cities Network	8 161	8 161	0	7 512	7 512	0
Municipal Infrastructure Grant (MIG)	15 592 748	15 592 748	0	14 491 065	14 491 065	0
Municipal Infrastructure Support Agent	628 864	628 864	0	389 849	389 749	100
Total	17 418 275	17 403 184	15 091	15 991 824	15 981 304	10 520

PROGRAMME 3: INSTITUTIONAL DEVELOPMENT

Purpose: build institutional resilience in local government by supporting systems development, governance, and capacity building.

The programme contributes to the achievement of Outcome: Sustained Good Municipal Governance through the following sub-programmes:

Note – the municipal finance sub-programme has been replaced with the Municipal Revenue Enhancement and Audit Outcomes.

a) Anti-Corruption and Good Governance

A number of anti-corruption and ethics awareness campaigns were held under the auspices of the Local Government Anti-Corruption Forum (LGACF) in line with the District Development Model (DDM). The objective

was to raise awareness on corruption, collaborations and reporting of allegations. The target audience for these campaigns includes senior officials and officials in risk management, compliance, audits, and supply chain management (SCM).

These anti-corruption and ethics awareness stakeholder engagements that are implemented under the auspices of the LGACF are jointly held with the DCoG, Provincial CoGTAs, SIU, Hawks, Corruption Watch, Office of the Premiers, and SALGA.

The following anti-corruption and ethics stakeholder engagements have been successfully held under the banner of LGACF in line with the District Development Model (DDM):

Province	Municipality	Date
Mpumalanga	Ehlanzeni District & all locals	03 September 2021
Free State	Fezile Dabi & all locals	07 October 2021
Eastern Cape	Nelson Mandela Bay Metro	14 September 2021
Eastern Cape	Sarah Baartman & all locals	14 October 2021
KwaZulu-Natal	Ugu District & all locals	08 February 2021
Limpopo	Capricorn District & all locals	10 November 2021
Eastern Cape	Alfred Nzo District & all locals	03 February 2022

b) Local Government Ethical Leadership Initiative (LGELI)

The Department is collaborating with The Ethics Institute (TEI), South African Local Government Association (SALGA), and the Moral Regeneration Movement (MRM) on a project aimed at facilitating national dialogue on ethical leadership in local government, culminating in the development of a governance code that sets out the principles and practices for ethical governance and ethical leadership in local government.

As part of implementation of the project, the survey on local government ethical leadership was conducted from 27 July to 27 August 2021. The quantitative survey was conducted in an attempt to determine whether the views expressed during the provincial discussions are representative of the views of municipal officials and councillors throughout the country.

c) Municipal Property Rates

Municipal Property Rates guide municipalities to comply with critical rating and valuation aspects of the Municipal Property Rates Act (2004) and its regulations.

A total of 71 municipalities were assessed in terms of compliance with the rating aspects of the Act and outcomes of the assessment findings and recommendations on corrective measures (in the case of non-compliance), were communicated to the municipalities.

A total of 142 municipalities were assessed, and non-compliant municipalities guided to comply with section 8 (property categorisation) of the Act and guided on the appropriate rating of public service purpose properties.

A total of 48 municipalities that were envisaged to implement new valuation rolls on 1 July 2022 were monitored and supported on their readiness to implement new valuation rolls.

A total of 20 municipalities were assessed in terms of compliance with Chapter 8 of the MPRA (Updating of Valuation Rolls) and outcomes of assessment findings and recommendations on corrective measures were communicated to the 20 municipalities.

d) Local Government Equitable Share

In terms of section 227 of the Constitution, the local government sphere is entitled to an equitable share of

nationally raised revenue to enable it to provide basic services and perform its allocated functions. The local government equitable share (LGEs) is an unconditional transfer that supplements the revenue that municipalities can raise themselves (including revenue raised through property rates and service charges). The equitable share provides funding for municipalities to deliver free basic services to poor households and subsidies, the cost of administration and other core services for those municipalities with the least potential to cover these costs from their own revenues.

e) Municipal Systems Improvement Grant

The purpose of the Municipal Systems Improvement Grant (MSIG) is to assist municipalities to perform their functions and stabilise institutional and governance systems as required in the Municipal Systems Act and related local government legislation.

During 2021/22, the Department appointed a panel of service providers to undertake a data management project in eight (8) municipalities to address the challenge of the inaccuracy of billing. The Department will be assessing the state of data management for billing within eight (8) municipalities guided by municipal revenue-related policies and local government legislations, identify key anomalies that require correction, develop an implementation plan and assist municipalities with the implementation. Further, during 2021/22, the Department appointed a panel of service providers to undertake a records management project in 30 municipalities to address the poor state of records management that leads to undesired audit outcomes (disclaimers), lack of accountability and business continuity primarily caused by internal control deficiencies (non-adherence to records management policy and related legislation) in records management. The Department also appointed a panel of service providers to undertake a cost of supply studies on water supply in 10 municipalities. The objective of the cost of supply studies in water supply is to apportion all costs required to service customers among each customer class in a fair and equitable manner. A cost of supply (CoS) study is one of the most important considerations in establishing and designing electricity and water tariffs that are implemented to provide the service required by customers and recover costs incurred by authorised and licensed municipalities.

During the 2021/22 financial year, the Department successfully administered the LGEs grant in line with the 2021 Division of Revenue Act and transferred an amount of R76.2 billion (97.6%) of the total allocation of R77.9

billion. The transfer is meant to assist the municipalities to deliver free basic service to indigent households and supplement the funding of the basic administration of running the municipalities.

f) Citizen Engagement

Citizen engagement promotes local government accountability and engagement with communities implementing the citizen engagement framework.

Ward committees have been established in local and metropolitan municipalities in line with the legislative framework post-2021 LGE, including the provisions of the Local Government: Municipal Structures Amendment Act, 2021 (Act No. 3 of 2021). This amendment states that ward committees must be established within 120 days after the IEC declares the Local Government election results. Ward Committee elections should have been completed by 10 March 2022. Circular No. 15 of 2021 on the Implementation of the Local Government: Municipal Structures Amendment Act, 2021 (Act No. 3 of 2021), was developed and shared with all provinces to assist them with the interpretation and the implementation of the amended section.

Those municipalities that could not establish those within the prescribed period, requested MECs for Local Government for an extension which were duly granted.

The "Participate in the 2021 Local Government Elections"; "Know Your Ward Councillor and Participate in Ward Committee Elections" campaigns were launched on the GovChat platform. A link to access the messaging was created. Draft Norms and Standards on Public Participation during IDP processes were developed that included inputs received from key stakeholders. The purpose of this framework is to guide municipalities to ensure the inclusion of other spheres of government and organs of state on how they should inform and support the development and implementation of municipal IDPs.

g) Municipal Governance

• Preparations for the 2021 Local Government Elections

Initially, the President announced that the next election of municipal councils would be held on 27 October 2021.

Subsequently, the Minister published the notice Calling and Setting the Date for the 2021 Local Government Elections (LGEs) in the Government Gazette No. 44935 of 3 August 2021.

Due to COVID-19 pandemic, on 4 August 2021 the Independent Electoral Commission (IEC) approached the Constitutional Court seeking the following order, among others:

- (a) It is declared that the Electoral Commission may hold the forthcoming local government elections outside the 90-day period required by section 159(2) of the Constitution and section 24(2) of the Municipal Structures Act.
- (b) The Minister of Cooperative Governance and Traditional Affairs is authorised to withdraw any notice calling and setting a date during October 2021 for the forthcoming LGEs; and issue a fresh notice calling and setting a date before 28 February 2022 for the forthcoming LGEs.

The Constitutional Court held hearings on this matter on 20 August 2021. The Constitutional Court issued an order on 3 September 2021, among others dismissing the IEC's application, and declaring that the proclamation issued by the Minister on 3 August 2021 in terms of section 24(2) of the Municipal Structures Act, by which she proclaimed 27 October 2021 as the date for the local government elections (proclamation), was unconstitutional, invalid and was set aside.

The declaration by the Constitutional Court required that the Minister issue a new notice calling and setting the date for an election of all municipal councils in the period from 27 October to 1 November 2021 (both dates inclusive).

On 5 September 2021, the Minister met with the IEC to deliberate on the Constitutional Court judgment and a way forward in this regard. The meeting resolved, among others, that:

- (a) The voter registration weekend be held on 18 and 19 September 2021.
- (b) Notice proclaiming LGEs be published on 20 September 2021.

On 20 September 2021, the Minister issued a new notice in terms of Section 24(2) of the Municipal Structures Act proclaiming 1 November 2021 as the new date for LGEs.

The Inter-Ministerial Committee on Municipal Elections held meetings in preparations for the 2021 LGEs, as follows:

- (a) 24 June 2021.
- (b) 2 August 2021.
- (c) 30 September 2021.
- (d) 19 October 2021.

The 2021 LGEs were held successfully and peacefully. This has been a clear indication that our democracy has reached a state of maturity.

• **Local Government: Municipal Structures Amendment Act, 2021**

On 26 May 2021, the President assented to the Local Government: Municipal Structures Amendment Act, 2021 (the Structures Act). The Structures Act was subsequently published in the Government Gazette No. 44647 (Notice No. 320) of 01 June 2021 as Act No. 2 of 2021.

The Structures Act came into operation on 1 November 2021, which coincided with the 2021 LGEs.

The Act may be broadly categorised as redressing challenges experienced over many years, on matters relating to the management and administration of local government elections; and secondly, on strengthening governance in municipalities. In essence, the Act will tighten governance and ensure that municipal operations continue despite attempts to disrupt or stall the functioning of municipalities.

The Act also allows the MEC to designate a person to call and chair a council meeting when the speaker or municipal manager refuses to do so. This intervention will ensure that councils continue to meet and ensure that a municipal council continue to do its work.

The Act also provides for the following matters:

- (a) Abolishing the plenary-type of municipality, and ensuring that there is a minimum of 10 councillors in a municipality, with at least five (5) wards.
- (b) Prohibiting a councillor from becoming a councillor for two years if such councillor breached the Code of Conduct and was removed from office by the MEC.
- (c) In instances where a speaker has breached the Code of Conduct for Councillors or if the speaker refuses to authorise an investigation, then the council must establish a special committee to investigate and make a finding on any alleged breach of the Code.
- (d) A uniform formula to be used for the composition of an executive committee.
- (e) Establishment of the Office of the Whip, as well as providing specific functions for this office.

In an effort to prepare for the implementation of the Amendment Act, the department issued Circular 15 and 17 of 2021 to guide provinces and municipalities on the implementation of the Amendment Act.

- **Independent Municipal Demarcation Authority Bill, 2022**

The amendments to the Local Government: Municipal Demarcation Act, 1998 (Act No. 27 of 1998) are largely based on proposals received from the Municipal Demarcation Board, and are informed by:

- Inputs from previous boards.
- Lessons learnt from previous redeterminations and ward delimitation processes.
- Litigation.
- Inputs from various stakeholders.

The Bill was published in the Government Gazette on 17 June 2020 for public comments. Pursuant to the receipt of comments on the Bill, the Department of Cooperative Governance (DCoG) convened various stakeholders on 9 and 14 December 2020 to consider the comments received.

The many amendments to the Act have necessitated its repeal and for it to be replaced with new legislation (as was done in 2013 with the introduction of the South African Human Rights Commission Act, 2013 (Act No. 40 of 2013)).

On 30 June 2021, The Presidency provided their final Socio-Economic Impact Assessments (SEIAs) certification to the DCoG to support the introduction of the Bill into Parliament. As the certification had expired at the end of 2021, a new SEIAs certificate was issued on 11 January 2022.

The Bill was presented to the Governance, State Capacity and Institutional Development (GSCID) Director – Generals Cluster on 29 September 2021, where it was approved that it must be referred to the GSCID Cabinet Cluster of Ministers for consideration (and that the Bill be submitted to Cabinet requesting approval to introduce it into Parliament).

On 12 November 2021, the final Bill was received from the Office of the Chief State Law Adviser (OCSLA), and OCSLA certified that the Bill was consistent with the Constitution and applicable legislation, and that its form and style conformed to legislative drafting practices.

OCSLA is also of the opinion that the Bill must be dealt with in accordance with the procedure prescribed by section 76 of the Constitution.

On 15 March 2022, the Bill was presented to the GSCID Cabinet Cluster of Ministers, where it was approved that it

be submitted to Cabinet requesting approval to introduce the Bill into Parliament.

The Bill was submitted to Cabinet pursuant to the GSCID Cabinet Cluster meeting, and on 23 March 2022, it was approved that it be introduced into Parliament.

The Department will submit the Bill and the Memorandum on the Objects of the Bill (MOOB) to the Speaker of the National Assembly and the Chairperson of the National Council of Provinces as required by Rule 159(1)(a) and (b) of the Joint Rules of Parliament.

- **Municipal Public Accounts Committees**

Due to repeated calls over a long period of time for legislation to provide for oversight to be conducted on municipal councils, a new section 79A has been inserted in the Structures Amendment Act to provide for the establishment of the Municipal Public Accounts Committees (MPACs).

Municipal office-bearers, such as mayors, deputy mayors, whips, members of Exco or Mayco or officials are not allowed to be members of the MPAC. This is to ensure transparency, an effective oversight and accountability over council matters. The responsibilities of MPACs have been aligned to the relevant provisions in the Municipal Finance Management Act, and thereby requiring this Committee to review various reports and make recommendations to the municipal council.

In terms of the Amendment Act, the municipal council must determine the functions of MPAC, which must include the following:

- Review the Auditor-General's reports and comments from the management committee and the audit committee, and make recommendations to the municipal council.
- Review internal audit reports together with comments from the management committee and the audit committee and make recommendations to the municipal council.
- Initiate and develop the oversight report on annual reports contemplated in terms of section 129 of the Municipal Finance Management Act.
- Attend to and make recommendations to the municipal council on any matter referred to it by the municipal council, Executive Committee (Exco), a committee of the council, a member of MPAC, a councillor and the municipal manager.

- (e) On its own initiative, subject to the direction of the municipal council, investigate and report to the municipal council on any matter affecting the municipality.

Post the LGEs that were held on 1 November 2021, more than 80% of municipalities have established MPACs.

Due to the insertion of the new provision of section 79A (MPAC) in the amended Structures Act, this led to the Department to review the present Policy Framework for the designation of full-time councillors in terms of Section 18(4) of the Local Government: Municipal Structures Act, 1998 by inclusion of the MPAC chairperson to be designated as full-time as may be determined by the MECs responsible for Local Government. The framework was consulted with stakeholders.

Since the establishment of MPACs, the Department has worked closely with various stakeholders to support the establishment of MPACs and provide training to the MPACs with the view to them effectively performing their roles and responsibilities.

- **Monitoring of Council Committees and Compliance with the Code of Conduct**

The DCoG has also partnered with Health-Focus and GIZ to develop a high-level orientation and videos. Key aspects contained in this development include, among others, the following:

- (a) MPAC video content.
- (b) MPAC broacher.
- (c) MPAC poster.

The above content of videos will largely assist councillors understanding their roles and responsibilities, which are aligned with the Structures Amendment Act.

The videos offer broad content on the following governance and accountability related matters:

- (a) MPAC – dealing with unauthorised, irregular, fruitless and wasteful expenditure, investigations, consequences, and reporting.
- (b) MPAC and their oversight role on the IDP, SDBIP, and financial and performance management.
- (c) MPAC – the legislative framework and obligations.
- (d) The standing rules and orders for the meetings of council and committees of municipalities.
- (e) Code of Conduct for councillors.

The videos and poster are also available for download from the CoGTA website at: www.cogta.gov.za.

These interventions will further improve the transparency, oversight, and accountability by ensuring that councillors understand their roles and responsibilities in performance of their daily activities. These measures are intended to curb irregular, fruitless and wasteful expenditure and to hold municipalities to account.

The commencement of the Structures Amendment Act also migrated the Code of Conduct for councillors from Schedule 1 of the Systems Act and introduced it as Schedule 7 of the Structures Act.

Item 8(3) of the code requires a councillor to declare, in writing to the municipal manager, gifts that are above a prescribed amount. To provide for this requirement, Regulations were issued on 25 May 2001 and required councillors to declare gifts that were more than R1 000 in value (attached herewith).

The migration of the code from the Systems Act to the Structures Act has created a “vacuum” and now requires Regulations to be issued in terms of the Structures Act.

The Department developed the Draft Regulations that are aligned to the Regulations issued in 2001. However, it goes further to address other challenges confronting municipalities, and deals with the following matters:

- (a) Voting and attendance at meetings.
- (b) Arrears for rates and service charges.
- (c) Reporting on a quarterly basis by municipalities on compliance to the code.

The Regulations were consulted with stakeholders and would be published after consideration of written submissions and comments from the stakeholders.

h) Municipal Human Resource Management System

- **Local Government Municipal Systems Amendment Bill**

The Local Government: Municipal Systems Act, 2000 (Act No. 32 of 2000) (the principal Act) was amended by the Local Government: Municipal Systems Amendment Act, 2011 (Act No. 7 of 2011) (the Amendment Act) to provide legal certainty with regard to the Minister's regulatory powers and improve governance by providing the appointment criteria and procedures for appointment of municipal managers and managers directly accountable to municipal managers (senior managers). The Amendment Act was declared unconstitutional by the Constitutional Court with effect from 9 March 2019 for want of

compliance with the procedures as set out in section 76 of the Constitution of the Republic of South Africa, 1996 (the Constitution). A new Bill, the Local Government: Municipal Systems Amendment Bill (B2-2019) (the Bill) with corresponding provisions as the invalidated Act was re-introduced to Parliament on 6 February 2019 in terms of Rule 159(8)(1) (a) and (b) of the Joint Rules of Parliament. The Bill repeals the Amendment Act and has been properly tagged as a section 76 Bill to address the procedural defect referred to above. The NA's Portfolio Committee having deliberated on and considered the objects of the Amendment Bill referred to it, and classified by the JTM as a section 76 Bill, reported that it has agreed to the Amendment Bill with proposed amendments. The National Assembly has referred the Amendment Bill to the National Council of Provinces (the NCOP) for concurrence.

The NCOP's Select Committee on Cooperative Governance and Traditional Affairs, Water, Sanitation and Human Settlements (the Select Committee) referred the Amendment Bill to the Provincial Legislatures for public hearings which took place between April and May 2021. All nine (9) Provincial Legislatures support the Amendment Bill as a section 76 with recommendations, where applicable. Having considered the amendments, the NCOP adopted the amendments and sent the Amendment Bill back to the NA for consideration. The NA's Portfolio Committee having further deliberated on the Amendment Bill agreed to the amendments proposed by the NCOP's Select Committee and referred the Amendment Bill to both houses of Parliament for voting on 16 March 2022.

- **Local Government: Municipal Staff Regulations and Guidelines**

The Minister of Cooperative Governance and Traditional Affairs (the Minister) promulgated the Local Government: Municipal Staff Regulations and Guidelines per GNR 890 and 891 as published in GG No. 45181 of 20 September 2021 (the Regulations) as a response to the commitments referred to above, the ideals of the NDP, including government's resolve to professionalise local public administration and build a capable local public administration and human resources in fulfilment of the powers conferred upon the Minister in terms of section 154 of the Constitution, read in conjunction with sections 72 and 120 of the Municipal Systems Act. The Regulations set uniform standards for municipal staff systems and procedures for staff below management echelon, following comprehensive consultation and protracted delays from the Bargaining Council designated for municipalities. The

regulations are central to the talent management function, namely to deal with municipal staff establishments, recruitment, selection and appointments, performance management, promotion, skills development, transfer of staff, and competency framework. The Regulations came into effect from 1 July 2022. The Regulations were rolled out in eight (8) metropolitan and forty (40) district municipalities by 31 March 2022.

- i) **Municipal Revenue Enhancement and Audit Outcomes**

- **Local Government Equitable Share**

In terms of section 227 of the Constitution, the local government sphere is entitled to an equitable share of nationally raised revenue to enable it to provide basic services and perform its allocated functions. The local government equitable share (LGES) is an unconditional transfer that supplements the revenue that municipalities can raise themselves (including revenue raised through property rates and service charges). The equitable share provides funding for municipalities to deliver free basic services to poor households and subsidies, the cost of administration and other core services for those municipalities with the least potential to cover these costs from their own revenues.

During the 2021/22 financial year, the Department successfully administered the LGES grant in line with the 2021 Division of Revenue Act and transferred an amount of R76.2 billion (97.6%) of the total allocation of R77.9 billion. The transfer is meant to assist municipalities to deliver free basic service to indigent households and supplement the funding of the basic administration of running the municipalities.

- **Municipal Systems Improvement Grant**

The purpose of the Municipal Systems Improvement Grant (MSIG) is to assist municipalities perform their functions and stabilise institutional and governance systems as required in the Municipal Systems Act, and related local government legislation. The Municipal Systems Improvement Grant (MSIG) focuses on among others the following outputs: support municipalities in governance and institutional matters through the District Development Model (DDM) approach, support municipalities in the improvement of their records management and Information and Communications Technology (ICT) infrastructure, support municipalities on cost of supply studies for water and electricity (municipal tariff data management) and related matters, and support municipalities in the improvement of their data management.

Municipalities are largely dependent on consumer data for billing; during 2021/22 the Department appointed a panel of service providers to undertake a data management project in eight (8) municipalities to address the challenge of the inaccuracy of billing. The Department will be assessing the state of data management for accuracy and completeness of billing, and revenue leakages within the 8 municipalities guided by municipal revenue-related policies and local government legislation to identify key anomalies that require correction, develop an implementation plan and assist municipalities with the implementation to inter alia address issues raised by AGSA. Further, during 2021/22, the Department appointed a panel of service providers to undertake a records management project in 30 municipalities to address poor state of records management that leads to undesired audit outcomes (disclaimers), lack of accountability and business continuity primarily caused by internal control deficiencies (non-adherence to records management policy and related legislation) in records management. The Department also appointed a panel of service providers to undertake a cost of supply studies on water supply in 10 municipalities. The objective of a cost of supply studies on water supply is to apportion all costs required to service customers in a fair and equitable manner. A cost of supply (CoS) study is one of the most important considerations in establishing and designing electricity and water tariffs that are implemented to provide the service required by customers and recover costs incurred by authorised and licensed municipalities.

- **Municipal Revenue and Debt collection**

Municipalities were supported through the National Responsible Citizenry campaign and engagement with various stakeholders were held, which includes provinces, government entities and municipalities for the institutionalisation of the campaign. Furthermore, the Department will continue with stakeholder engagements and subsequently monitor the roll out of the campaign by the municipalities. To date, it is mostly the metropolitan municipalities that are implementing the campaign which resulted in payment of outstanding debt by the various municipal consumers.

j) **South African Local Government Association**

All municipalities that are non-compliant with SPLUMA were supported through a SALGA-led benchmarking and peer review mechanism. Cities support programme implemented in Metros and Secondary Cities. Social and technical pillars of water conservation demand management implemented in collaboration with municipalities and stakeholders. High-impact Leadership Development Programme for governance improvement developed and approved. Transitional Management Plan developed and approved; 100% implementation of the transitional management plan.

Progress against Original Targets and Indicators until date of re-tabling

Output	Output Indicator	Actual Achievement 2019/20	Audited Actual Performance 2020/21	Planned Annual Target 2021/22	Actual Achievement 2021/22 until date of re-tabling	Deviation from planned target to Actual Achievement for 2021/22	Reason for deviations	Reason for revisions to the Outputs/Output/ Indicators/Annual Targets
Outcome: Sustained Good Municipal Governance								
Sub-Programme: Municipal Finance								
Integrated local government capacity building strategy	3.6 Integrated Local government Capacity building Strategy developed and implemented through DDM One Plans	New indicator	New indicator	Integrated local government capacity building strategy developed by 31 March 2022	A report on the review of National Capacity Building Framework (NCBF), literature review conducted on existing capacity building strategies and interviews with key stakeholders developed	None	None	The prerequisite to the strategy is the literature review of all available capacity building strategies in local government (sectorwide), intensive consultation process on the draft strategy with all stakeholders in the sector for buy-in and the development of the clear implementation plan. The proposed adjustments are to allow for these processes to unfold before the final strategy is developed and has buy-in from broader consultation
Improved Audit Outcomes	3.9 Report on the implementation of actions to address issues raised by AGSA in line with Section 134 of the MFMA	New indicator	Report on the implementation of actions to address issues raised by AGSA in line with Section 134 of the MFMA by 30 September 2020	Report on the implementation of actions to address issues raised by AGSA in line with Section 134 of the MFMA submitted to Parliament by 30 November 2021	Developed draft MFMA section 134 report and routed to the Ministry by 30 September 2021 instead of August	Submitted in September instead of August 2021	Delay on submission of reports by provinces	To correct the reporting to Parliament. The MFMA Section 134 report form part of MSA Section 48 report. What is processed and reported to Parliament is Section 48 report, which will take into consideration the content of Section 134 report on issues raised by AGSA. The proposed adjustment seeks to align to the target with the reporting requirements and the MFMA Section 134 report be submitted to be integral part of MSA Section report.

Outcomes, outputs, output indicators, targets and actual achievements table for the APP 2021/22 FY.

Output	Output Indicator	Actual Achievement 2019/20	Audited Actual Performance 2020/21	Planned Annual Target 2021/22	Actual Achievement 2021/22	Deviation from planned target	Reason for deviations
Outcome: Sustained Good Municipal Governance							
Sub-Programme: Municipal Finance							
Funding model for local government that includes GBVFNSP, GRPBMEA and water infrastructure priorities	3.1 Funding Model for Local Government developed and implemented in collaboration with National Treasury	New indicator	New indicator	Funding Model for Local Government developed by 31 March 2022	Not Achieved, The Funding Model was not developed	Additions to the local government equitable share grant for 2022/23 MTEF period amount to R28.9 billion. Changes to the 2022 MIG Framework. Draft amendments to Sections 84 and 85 of the Municipal Structures Act (Powers and Functions)	A determination needs to be made whether Government needs to develop a new Funding Model or Local Government Fiscal Framework or refine/ review and optimise the current Local Government Fiscal Framework. Therefore, the project is reviewed in 2022/23 as a report on the implementation of the recommendations of the Budget Forum on the Local Government Fiscal Framework implemented by 31 March 2023
Municipal Financial Viability Assessment and Improvement Tool	3.2 Municipal Financial Viability Assessment and Improvement Tool developed and implemented	New indicator	New indicator	Municipal Financial Viability Assessment and Improvement Tool developed and approved by 31 March 2022	Not Achieved, The Draft Municipal Financial Viability Assessment and Improvement Tool was developed and circulated to key stakeholders	The Municipal Financial Viability Tool was not approved	Consultation with key stakeholders revealed that there will be duplication of effort. National Treasury is currently working on a similar project, developing a model/tool that will be used to assess both economic and financial viability in municipalities. Hence, it was agreed at Exco that the project be removed from the 2022/23 APP. However, National Treasury will be engaged on a regular basis to keep abreast with the progress on the project they are working on.

Output	Output Indicator	Actual Achievement 2019/20	Audited Actual Performance 2020/21	Planned Annual Target 2021/22	Actual Achievement 2021/22	Deviation from planned target	Reason for deviations
Increased efficiency in electricity provision	3.3 Number of municipalities with reduction of non-revenue electricity as a target in their SDBIPs.	New indicator	New indicator	52 municipalities with reduction of non-revenue electricity as a target in their SDBIPs by 31 March 2022.	Not Achieved 33 municipalities have included a target to reduce non-revenue electricity losses on their SDBIPs Report on the Number of Municipalities with Non- Revenue Electricity Reduction in their Service Delivery Budget Implementation Plans in 2021/22 developed.	19	The target for Q2 on non-revenue electricity was met; however it was administratively cumbersome to achieve the Q3 and Q4 targets as the APP target was drafted after the SDBIPs for 2021/22 were approved
Increased efficiency in water provision	3.4 Number of municipalities with reduction of non-revenue water as a target in their SDBIPs	New indicator	New indicator	144 municipalities with reduction of non-revenue water as a target in their SDBIPs by 31 March 2022	Not Achieved Cumulatively, 29 municipalities have included a target to reduce non-revenue water as a target on the SDBIPs. Report on the number of municipalities with non-revenue water reduction in their Service Delivery Budget Implementation Plans in 2021/22 developed	115	The target for Q2 on non-revenue water was met; however, it was administratively cumbersome to achieve the Q3 and Q4 targets as the APP target was drafted after the SDBIPs for 2021/22 were approved
Sub-Programme: Municipal Governance							
Report on the support on preparation of local government elections	3.5 Support provided to stakeholders on preparations for the local government elections	New Indicator	Report on the support provided to stake-holders for the 2021 local government elections by 31 March 2021	Report on support provided to stakeholders for the 2021 local government elections by 31 March 2022	Achieved Report on support provided to stakeholders for the 2021 local government elections by 31 March 2022	N/A	N/A

Output	Output Indicator	Actual Achievement 2019/20	Audited Actual Performance 2020/21	Planned Annual Target 2021/22	Actual Achievement 2021/22	Deviation from planned target	Reason for deviations
Sub-Programme: Human Resources Management Systems							
Integrated local government capacity building strategy	3.6 Draft Integrated local government capacity building strategy developed	New indicator	Draft integrated local government capacity building strategy developed by 31 March 2021	Draft integrated local government capacity building strategy developed by 31 March 2022	Achieved Draft integrated local government capacity building strategy developed by 31 March 2022 consulted with key stakeholders.	N/A	N/A
Sub-Programme: Municipal Finance							
Reports on National Responsible Citizenry Campaign	3.7 Reports on National Responsible Citizenry Campaign implementation	New indicator	New indicator	Reports on stakeholder engagements conducted in a total of 16 districts by 31 March 2022	Achieved Stakeholder engagements conducted and reports developed for: <ol style="list-style-type: none"> 1. Vhembe District Municipality. 2. Waterberg District Local Municipality and locals 3. Sarah Baartman District Local Municipality and locals 4. Thaba Chweu Local Municipality 5. Eastern Cape IGR Forum 6. Western Cape Communicators Forum 7. Eastern Cape Technical MuniMECs 8. Registering Property Working Group 9. Fezile Dabi District Municipality 	N/A	N/A

Output	Output Indicator	Actual Achievement 2019/20	Audited Actual Performance 2020/21	Planned Annual Target 2021/22	Actual Achievement 2021/22	Deviation from planned target	Reason for deviations
					10. Moqhaka Local Municipality 11. Mafube Local Municipality 12. Buffalo City Metropolitan Municipality 13. Nkangala District Municipality and locals 14. Garden Route District Local Municipality and locals; 15. Lejweleputswa District Municipality and locals 16. Alfred Nzo District Local Municipality and locals		
Reports on MPAC (Municipal Public Accounts Committees) functionality	3.8 Number of MPAC functionality assessment reports developed	New indicator	New indicator	4 MPAC functionality assessment reports developed by 31 March 2022	Achieved 4 MPAC functionality report developed by 31 March 2022	N/A	N/A
Sub-Programme: Municipal Finance							
Improved Audit Outcomes	3.9 Report on the implementation of actions to address issues raised by AGSA in line with Section 134 of the MFMA	New indicator	Report on the implementation of actions to address issues raised by AGSA in line with Section 134 of the MFMA by 30 September 2020	Report on the implementation of actions to address issues raised by AGSA in line with Section 134 of the MFMA submitted to form part of Section 48 report/ state of local government report by 31 December 2021	Achieved Report on the implementation of actions to address issues raised by AGSA in line with Section 134 of the MFMA submitted to form part of Section 48 report/ state of local government report by 31 December 2021	N/A	N/A

Strategy to overcome areas of underperformance.

3.1 Funding Model for Local Government developed and implemented in collaboration with National Treasury.

The inability of municipalities to maintain and manage their infrastructure contributes to municipal service delivery failures. Although funding has been made available to municipalities to address the huge backlog of infrastructure needs, including changing grant conditions to allow funds to be spent on refurbishments, few municipalities have taken advantage of the provision. To help municipalities improve their asset management practices, the Budget Forum has endorsed our proposal for the creation of an indirect component of the municipal infrastructure grant over the 2022 MTEF period, with 2022/23 being a pilot project. A precondition underpinning the in-year conversion is the existence of a capacity-building plan between the Department of Cooperative Governance and the identified municipalities. No funds will be allocated to this newly created indirect grant at the beginning of 2022/23, but funds may be transferred during the year once the Department of Cooperative Governance has identified municipalities that require this intervention.

Development charges are important components of a sustainable municipal infrastructure financing system, especially for cities and large urban municipalities, as they are used to finance land intensification. Despite their potential as an alternative option for financing infrastructure, municipalities have not fully used development charges due to uncertainty surrounding the regulatory frameworks. To address this uncertainty, amendments to the Municipal Fiscal Powers and Functions Act (2007) are proposed. The Municipal Fiscal Powers and Functions Amendment Bill proposes new, uniform regulations for levying development charges, so strengthening municipalities' revenue-raising framework. This will allow municipalities to mobilise own revenue resources to fund their infrastructure needs and support economic growth. The National Treasury commissioned public consultations for the Bill in 2020. The Presidency has furnished the National Treasury with a final Socio-Economic Impact Assessment System Certification and recommended that the Bill be presented to Cabinet. The refined Bill was submitted to the Office of the State Law Advisors for a legal opinion. The Bill is presently being processed through the Cabinet processes with a view to obtaining approval to submit it to Parliament for further processing in 2022.

The National Treasury has updated the original municipal borrowing policy framework. The updated policy proposes changes that aim to increase the term maturity of borrowing, improve the secondary market for the trade of municipal debt instruments, and define development finance institutions' role to avoid crowding out the private sector. The policy will be presented to Cabinet for approval in 2022.

3.2 Municipal Financial Viability Assessment and Improvement Tool developed and implemented.

The draft municipal financial viability assessment and improvement tool was developed, key stakeholders were consulted, and it was determined that the National Treasury is undertaking a similar project. The department resolved to discontinue with the project and minimise the duplication of efforts.

3.3 Number of municipalities with reduction of non-revenue electricity as a target in their SDBIPs.

The result of the Departmental assessment of the top layers of 2021-22 Service Delivery Budget Implementation Plans (SDBIPs), revealed that from a sample of 52 electricity distribution licensees, 33 municipalities prioritised the reduction of non-revenue electricity in their SDBIPs for the 2021-22 financial year. The project has been revised to report on number of municipalities with non-revenue electricity (NRE) in their 2022-23 SDBIPs.

3.4 Number of municipalities with reduction of non-revenue water as a target in their SDBIPs.

The result of the Departmental assessment of the top layers of 2021-22 Service Delivery Budget Implementation Plans (SDBIPs), revealed that 29 water services authorities from 144 municipalities prioritised the reduction of non-revenue water in their SDBIPs for the 2021-22 financial year. The project has been revised to report on the number of municipalities with non-revenue water (NRW) in their 2022-23 SDBIPs.

Target Date: 31 March 2022

LINKING PERFORMANCE WITH BUDGETS

Sub-Programme expenditure

Sub- Programme Name	2021/2022			2020/2021		
	Final Appropriation	Actual Expenditure	(Over)/ Under-expenditure	Final Appropriation	Actual Expenditure	(Over)/Under expenditure
	R'000	R'000		R'000	R'000	
Management: Institutional Development	2 186	1 199	987	3 891	1 065	2 826
Municipal Human Resource Management System	15 370	12 296	3 074	13 820	13 820	-
Municipal Revenue Enhancement and Audit Outcomes	21 837	19 770	2 067	27 347	19 712	7 635
Citizen Engagement	9 093	6 316	2 777	8 636	6 279	2 357
Anti-Corruption and Good Governance	6 549	4 825	1 724	7 396	5 650	1 746
Municipal Property Rates	10 059	9 648	411	14 206	12 278	1 928
Municipal Governance	356 703	341 101	15 602	5 282	3 641	1 641
Local Government Equitable Share	77 999 135	76 168 581	1 830 554	85 683 326	83 102 374	2 580 952
South African Local Government Association	35 369	35 369	-	33 192	33 192	-
United Cities and Local Government of Africa	7 769	-	7 769	-	-	-
Municipal Systems Improvement Grant	135 302	45 914	89 388	119 774	28 049	91 725
TOTAL	78 599 372	76 645 019	1 954 353	85 916 870	83 226 060	2 680 810

PROGRAMME 4: NATIONAL DISASTER MANAGEMENT CENTRE

Purpose: Promote an integrated and coordinated system of disaster prevention, mitigation and risk management.

The programme contributes to the achievement of Outcome: Integrated Planning and service delivery through the following sub-programmes:

Management: Head of the National Disaster Management Centre provides strategic leadership to the programme based on four (4) Key Performance Areas (KPA's) and Enablers (ENs) of the National Disaster Management Framework as reported hereunder by the various sub-programmes, notably:

- Key Performance Area 1 – Integrated Institutional Capacity for Disaster Risk Management.
- Key Performance Area 2 – Disaster Risk Assessment.
- Key Performance Area 3 – Disaster Risk Reduction.
- Key Performance Area 4 – Response and Recovery.
- Enabler 1 – Information Management and Communication.
- Enabler 2 – Education, Training, Public Awareness and Research.
- Enabler 3 – Funding Arrangements for Disaster Risk Management.

The below sections outline performance of the NDMC in terms of its sub-programmes listed below.

Disaster Risk Reduction, Capacity Building and Intervention develops and implements operational systems for disaster management; coordinates disaster management capacity building and strategic research across all spheres of government; provides for the allocation of disaster response, relief and rehabilitation funding when a disaster has occurred. The sub-programme achieved the following during the year under review:

- Ten (10) municipalities in priority disaster areas were supported to prevent, prepare for and mitigate disaster risks through the implementation of the applicable disaster management plans in the following municipalities: City of Cape Town; City of Ekurhuleni; eThekweni Metro; Nelson Mandela Bay Metro; City of Johannesburg Metro; West Rand; John Taolo Gaetsewe; Central Karoo; Lejweleputswa; and Sedibeng District Municipalities.
- The NDMC continued to monitor the drought and flood conditions through the NJFCC and NJDCC. A national disaster was reclassified due to drought and subsequent to that a national state of disaster as a

result of drought was extended to provide intervention measures to the agricultural sector as the drought persisted in the seven (7) provinces.

- Further to that a national disaster was classified due to the flooding situation as a result of the Tropical Storm Eloise and the summer rains on 14 February 2021. Due to the magnitude of the disaster and inability to cope with the severe damages by affected 31 district municipalities within the seven (7) provinces, a national state of disaster was declared on 24 February 2021. The NDMC facilitated the coordination of resources within organs of state through the implementation of Section 2 (1) (b) of the Disaster Management Act, 2002.
- Ten (10) district municipalities mentioned below were provided with support in collaboration with the Provincial Disaster Management Centres to develop COVID-19 pandemic responsive risk reduction strategies. The municipalities are: Amathole DM; Thabo Mofutsanyane DM; Zululand DM; Francis Baard DM; Pixley-ka-Seme; Ngaka Modiri Molema DM; Dr RS Mompoti DM; City of Joburg; West Rand DM; and Capricorn DM.

Legislation and Policy Management develops disaster management policies and legislative frameworks derived from the Disaster Management Act (2002) and the national disaster management framework, and manages the improvement of legislative compliance across sectors and spheres of government. The sub-programme, during the period under review attained the following:

- Support provided to various sector departments with policy-related inputs on disaster management planning, climate change, decertification, disaster classification as well as supporting the classification of national, provincial or local disasters and monitored various legislative databases for legislation and policies impacting on disaster management, and provided input where required.
- Provided secretariat services to the National Disaster Management Advisory Forum (NDMAF), which met quarterly as required to discuss cross-cutting disaster management issues. The NDMAF is a technical forum in which national, provincial and local government and other disaster management role-players consult and coordinate their actions on matters relating to disaster management.

- Supported the establishment and functionality of disaster management centres across the spheres of government by monitoring and reporting on compliance with the disaster management legislation. Similarly, provided the National Joint Drought Coordination Committee (NJDCC), the National Joint Flood Coordination Committee (NJFCC), the NATJOINTS, Cabinet, the Inter-Ministerial Committee on Disaster Management, MINMEC, the Inter-Ministerial Task Team and other stakeholders across the spheres of government with technical advice and administrative support on a number of issues which included support to classify and declare a national state of disaster for the floods.
- Contributed on Legislation and Regulatory Matters Work Stream of the NATJOC set up to respond to the COVID-19 pandemic and facilitated the preparation and publication of legislative instruments in the Government Gazette. In addition, the sub-programme provided information to inform litigation taken against the department concerning Regulations issued in terms of the COVID-19 Pandemic.
- Provided input and responded to correspondence on the interpretation of the Regulations and Directions issued in terms of the COVID-19 Pandemic and where applicable, on policy proposals made to the Minister regarding the response to the pandemic. Also supported where required to provide information regarding legal cases brought against the Minister, the department and the NDMC, and provided input for responses to requests for information relating to the Promotion of Access to Information Act.

Integrated Provincial Disaster Management Support, Monitoring and Evaluation Systems

develops and implements integrated support to provinces, and monitoring and evaluation systems for disaster management and fire services. This sub-programme promotes a culture of risk avoidance among stakeholders by creating capacity for role -players through integrated education, training and public awareness programmes informed by scientific research.

- The sub-programme currently operates as Chief Directorate: Disaster Risk Management Education, Training, Awareness and Research. The sub-programme facilitates education, training, public awareness, and research to build capacity among role-players and the communities. The aim is to promote disaster risk

avoidance and built community resilience. The sub-programme offered bursaries to 27 students who were studying towards a disaster risk management qualification. Despite the COVID-19 challenges within the education fraternity, 22 out of the 27 bursary recipients managed to complete their studies while five (5) were unsuccessful in one or two of their modules.

- Efforts were made in ensuring that the Department of Basic Education incorporated disaster risk management in the curriculum of the Life Orientation Textbooks for Grades four (4) to 12. These efforts have resulted in the Life Orientation textbooks for the identified grades being reviewed to incorporate disaster risk management.
- Promoted the integration of disaster risk management through implementation of risk assessment training for School Safety Committees in twenty-five (25) Education Districts. The theoretical training was followed by the actual risk assessment exercises. Corrective measures were identified, and mitigation measures applied.

Fire Services develops policies and legislative frameworks for fire services, and coordinates programmes related to the support and administration of fire services. This sub-programme also ensures that municipalities have the capacity to render fire safety and prevention services. During the financial year under review, the White Paper on Fire Services was approved by Cabinet on 27 May 2020. The White Paper will provide a policy basis for the revision of the Fire Brigade Services Act, 1987. Furthermore, ten (10) municipalities were assessed on the capacity to implement the national fire safety and prevention strategy.

Information Technology, Intelligence and Information Management Systems

guides the development of a comprehensive information management and communications system and establishes integrated communication links with all role-players in disaster management. The sub-programme undertook to complete a series of workshops in collaboration with the South Africa Weather Service on the new Impact-Based Early Warnings System. The workshops targeted nine (9) districts and two (2) metropolitan municipalities.

The sub-programme supported disaster risk reduction by compiling four (4) seasonal profiles that combined a forward-looking weather prediction from the South Africa Weather Service, with scientifically prepared hazard profiles. Monthly spatial analysis was also provided to monitor the drought hazard across all nine (9) provinces.

Disaster Relief Grant is a conditional allocation that aims to provide immediate relief for legally declared disasters. Transfers are made only when a disaster has been declared. Due to the COVID-19 pandemic, funds were allocated to 246 local and district municipalities to reduce the impact and spread of the COVID-19 pandemic. An amount of R150 970 000 was allocated from the Municipal Disaster Relief Grant to specifically procure the following: Temporary Sanitation; Waste management; Decontamination of specific selected public spaces; Personal Protective Equipment (PPE) & hygiene packs. A further amount of R138 million was accessed from the Provincial Disaster Relief Grant to provide drought intervention measures in seven (7) provinces i.e. EC, KZN, LP, MP, NC, NW and WC.

Municipal Disaster Recovery Grant is a conditional allocation that aims to repair municipal infrastructure damaged by disasters. Transfers are made only when a disaster has been declared.

Provincial Disaster Recovery Grant is a conditional allocation to rehabilitate and reconstruct the provincial infrastructure damaged by disasters. Transfers are made only when a disaster has been declared.



Outcomes, outputs, output indicators, targets and actual achievements table for the APP 2021/22 FY.

Output	Output Indicator	Audited Actual Performance 2019/20	Audited Actual Performance 2020/21	Planned Annual Target 2021/22	Actual Achievement 2021/22	Deviation from planned target	Reasons for deviations
Outcome: Integrated planning and service delivery							
Sub-Programme: Disaster Risk Reduction, Capacity Building, and Intervention							
Municipalities in priority disaster areas supported to prevent, prepare for and mitigate disaster risks	4.1 Number of municipalities in priority disaster areas supported to prevent, prepare, and mitigate disaster risks through the implementation of the applicable disaster management plans	New indicator	Ten (10) municipalities in priority disaster areas supported	Ten (10) municipalities in priority disaster areas supported to prevent, prepare, and mitigate disaster risks through applicable disaster management plans with a focus on all hazards inclusive of COVID-19 by 31 March 2022.	Achieved Ten (10) municipalities in priority disaster areas supported to prevent, prepare, and mitigate disaster risks through implementation of the applicable Disaster Management Plans i.e. Ngaka Modiri Molema; Dr Kenneth Kaunda; Dr Ruth Segomotsi Mompati; Ehlanzeni; Vhembe; Sekhukhune; uMkhanyakude; Madibeng; uThukela; and uMzinyathi	N/A	N/A
Report on Sector Departments supported in the implementation of disaster funding arrangements	4.2 Report on Sector Departments supported in the implementation of disaster funding arrangements	3 Disaster Grant Frameworks	A model for Disaster funding arrangements developed and approved by 31 March 2021	Report indicating two sector departments supported in the implementation of disaster funding arrangements by 31 March 2022	Achieved A consolidated report indicating two sector departments (Transport and Human Settlements) supported in the implementation of disaster funding arrangements has been prepared and approved by the HOC by 31 March 2022	N/A	N/A
Reports on Disaster grants performance and expenditure	4.3 Number of monitoring reports on Disaster grant funding expenditure	Disaster Grants	Municipal and Sector performance and expenditure on Disaster grants monitored and reported by 31 March 2021	Four monitoring reports on Disaster grant funding expenditure produced by 31 March 2022	Achieved Four monitoring reports on Disaster grant funding expenditure produced	N/A	N/A
Sub-Programme Integrated Disaster Management Support and Monitoring and Evaluation Systems							
Assessment reports on support for the implementation of the Disaster management function	4.4 Assessment Reports indicating number of priority national Sector departments assessed and supported to implement Disaster management function	New indicator	One priority national sector Department assessed and supported to implement the Disaster management function by 31 March 2021	Assessment Report indicating one priority national sector department assessed and supported to implement the Disaster management function by 31 March 2022	Achieved The report on the national department assessed and supported to implement the Disaster management function was prepared and approved by 31 March 2022	N/A	N/A

Strategy to overcome areas of underperformance.

None. The programme achieved all the set targets.

LINKING PERFORMANCE WITH BUDGETS**Sub-Programme expenditure**

Sub-Programme Name	2021/2022			2020/2021		
	Final Appropriation	Actual Expenditure	(Over) Under-expenditure	Final Appropriation	Actual Expenditure	(Over) Under-expenditure
	R'000	R'000		R'000	R'000	
Management: Head of Disaster	5 864	5 850	14	5 148	3 890	1 258
Disaster Risk Reduction, Capacity Building and Intervention	147 067	112 544	34 523	99 221	9 424	89 797
Legislation and Policy Management	7 160	6 339	821	5 263	4 837	426
Integrated Provincial Disaster Management Support, Monitoring and Evaluation Systems	2 536	1 368	1 168	5 066	3 041	2 025
Fire Services	4 881	2 351	2 530	4 880	2 116	2 764
Information Technology, Intelligence and Information Management Systems	31 960	30 092	1 868	21 945	18 051	3 894
Disaster Relief Grant	498 788	378 371	120 417	492 429	289 459	202 970
Total	698 256	536 915	161 341	633 952	330 818	303 134

PROGRAMME 5: COMMUNITY WORK PROGRAMME

Programme purpose: create income security and work experience for participants and promote social and economic inclusion by targeting areas of high unemployment.

The Community Work Programme is the new Programme 5 with the removal of the old Programme 5 (Local Government Support and Interventions Management). The Programme has the following sub-programmes:

Coordination

273 848 people participated in the Community Work Programme by 31 March 2022, against a target of 250 000. The programme had targeted to train ten (10) percent i.e. 25 000 participants by end of the financial year. However, only 13 347 CWP participants trained by 31 March 2022. The following are reasons that resulted in the under-performance in this regard:

- New Implementing Agents were appointed, and their contracts commenced in October 2021. Therefore, these Implementing Agents had to attend to some change management processes, which in turn delayed procurement processes, resulting in the training target not being met.
- The moratorium on procurement by National Treasury, also had an impact on the non-achievement of this target.

CWP has also undergone a remodelling process, which has since been finalized. A new CWP Implementation Policy was implemented with effect from 1 October 2022. Coupled with the remodelling process, the CWP Branch also had to be reconfigured to enable focused programme implementation and finance and project coordination.

Partnerships, Norms, Standards and Innovation

There are six (6) partnerships that were established. The first was with the NYDA where 100 youth in CWP were provided exit opportunities through SANParks at the Kruger National Park. The youth were trained on tourism, tour guide, and counting animals to avoid poaching. In addition, the NYDA has provided a budget to buy scooters for participants to enable the delivery of parcels for Takealot. TETA SETA has allocated a budget for CWP participants to get a license to drive the scooters.

The second partnership was with the Department of Women, Youth and Persons with Disability where they

have collaborated with the Digititan (private sector) for training 200 CWP participants on 4IR skills.

The third partnership was with Wits University where the Wits Foundation sponsored food, training of 100 CWP participants on robotics and 4IR skills at the Wits Lab. They also sponsored the graduation ceremony of the participants.

The fourth partnership was with the Commission for Gender Equity, where 50 CWP participants were trained on Human Rights. This was a trainer session where the participants became ambassadors of human rights empowerment in Orange Farm, raising awareness on Gender-Based Violence and the rights of women in the community. This workshop and outreach were done in March 2022 during Human Rights Month.

The fifth partnership was with the LGSETA, where they provided an amount of R4 160 000 to train 100 CWP participants (50 on the National Certificate: Construction; and 50 on National Certificate: Environmental Practice).

The last partnership was with the Centre for the Study of Violence and Reconciliation (CSV) where the CWP co-hosted a sponsored International Conference on youth inclusion in Public Employment Programmes. The findings and input from the youth was that the useful work in CWP is not attractive to the youth. The youth indicated that they should be consulted on which useful work is suitable for young people. This would attract more youth to participate in the programme.

k) Policy and Research

A New CWP Implementation Policy and Framework were developed. The policy was signed into effect on 1 October 2022. This coincided with the appointment of new CWP Implementing agents and partners. The unit responsible for policy consulted the Implementing Agents, Provinces as well as the CWP officials overseeing provinces to identify areas in the new policy which were a challenge to implement. The consulted stakeholders submitted written inputs to the Policy unit. These were consolidated and submitted to the office of the DDG for consideration.

Outcomes, outputs, output indicators, targets and actual achievements table for the APP 2021/22 FY.

Output	Output Indicator	Audited Actual Performance 2019/20	Audited Actual Performance 2020/21	Planned Annual Target 2021/22	Actual Achievement 2021/2021	Deviation from planned target	Comment on deviations
Outcome: Integrated Planning and Service Delivery							
Sub-Programme: Programme Planning, Monitoring and Reporting							
CWP participants enrolled	5.1 Number of people participating in the programme	250 000	250 000	250 000 people participated in the CWP by 31 March 2022	Achieved 273 848 people participating in the CWP programme by 31 March 2022	23 848 Over enrollment of people participating in the CWP programme by 31 March 2022	The reason for the over achievement is because of savings derived over the financial year. The savings are due to under expended workdays that are budgeted for each participant. Due to a variety of reasons, participants do not use all their allocated workdays. In such instance the Implementing Agent is enjoined to enroll participants that are already in the enrollment waiting list to make the target. Additionally, the CWP policy allows for a 10 percent over enrollment to avert precisely the issue of underspending on the wage budget.
CWP participants trained	5.2 Number of participants trained annually	23 236 CWP participants trained	13 347 CWP participants trained by 31 March 2021	25 000 CWP participants trained annually by 31 March 2022	Not Achieved	None	Delayed procurement processes and starting of the newly appointed IAs on 1 October 2021. IAs's inability to conduct procurement in compliance with existing legislation and regulations
New CWP implementation model	5.3 New CWP implementation model developed and approved by the Minister	New indicator	New indicator	New CWP implementation model developed and approved by the Minister by 30 September 2021	Achieved New CWP implementation model developed and approved by the Minister by 30 September 2021	N/A	N/A

Strategy to overcome areas of underperformance

New CWP implementation model developed and approved by the Minister:

The CWP Programme Management will intensify the planning process for training, aiming to improve monitoring and evaluation of training to ensure training efficacy.

Target: 25 000 CWP participants trained annually by 31 March 2022

LINKING PERFORMANCE WITH BUDGET

Sub-Programme expenditure

Sub-Programme Name	2021/2022			2020/2021		
	Final Appropriation	Actual Expenditure	(Over) Under-expenditure	Final Appropriation	Actual Expenditure	(Over) Under-expenditure
	R'000	R'000		R'000	R'000	
Management: Community Work Programme	4 158 993	3 523 241	635 752	4 042 080	3 481 528	560 552
Programme Coordination	34 287	1 357	32 930	41 723	399	41 324
Partnerships, Norms, Standards and Innovation	11 873	1 049	10 824	14 819	464	14 355
Total	4 205 153	3 525 647	679 506	4 098 622	3 482 391	616 231

TRANSFER PAYMENTS

Transfer payments to public entities

Public entities receive sizeable transfer payments from government and are often the front-line providers of services on behalf of government. It is therefore important to understand the impact of these services on the community. Departments are requested to provide information on the services provided by these public entities, transfer payments to the public entities, the actual amount

spent from the transfer received by the public entities, strategic achievements of the public entity. Departments must also comment on monthly monitoring systems or the lack thereof to monitor spending on such transfer payments. If such monitoring did take place, departments must provide details of difficulties experienced and what steps (if any) were taken to rectify such difficulties.

The table below reflects transfers made to public entities by the Department during the period under review.

Name of Public Entity	Key Outputs of the public entity	Amount transferred to the public entity	Amount spent by the public entity	Achievements of the public entity
Municipal Demarcation Board	Building leadership and technical capacity of local government (programmes for councillors) to play a developmental role, facilitate labour stability and peace, local government research, and knowledge-sharing initiatives	R70 601	Yes	See programme 2 sub-programme performance

Name of Public Entity	Key Outputs of the public entity	Amount transferred to the public entity	Amount spent by the public entity	Achievements of the public entity
Municipal Infrastructure Support Agent	Determine and redetermine municipal outer boundaries, delimitation of wards for local government elections, capacity of local government to perform their functions and exercise their powers and advisory services	R628 864	Yes	In 2021/22, MISA continued to provide support to the 44 District Municipalities to have access to sustainable services through strengthening of municipalities' capacity that provides reliable municipal infrastructure in a manner that creates jobs for local communities and contributes to economic growth
				MISA has supported 30 municipalities with the development and implementation of SPLUMA compliant plans (Land-Use Management Schemes (LUMS), Spatial Development Frameworks (SDFs), Integrated Development Plans (IDPs), etc). MISA also supported a further eight (8) districts to improve their infrastructure asset management practices, over and above this, MISA successfully motivated for the revision of the MIG framework to allocate 5% on an annual bases for development/ review of Asset Management Plans and further annual allocation of 10% catering for repairs and maintenance of infrastructure
South African Local Government Association	Operational and membership fees	R35 369	Yes	See programme 3 sub-programme performance

Transfer payments to all organisations other than public entities

This section provides information on transfer payments made to provinces, municipalities, departmental agencies (excluding public entities), higher education institutions, public corporations, private enterprises, foreign governments, non-profit institutions and households. This excludes payments to public entities as it is included in the previous section. This section also provides information on where funds were budgeted to be transferred, but transfers were not made and the reasons for not transferring funds.

Departments are requested to provide the name of the transferee, the purpose for which these funds were transferred, did the department comply with S38 1(j), the amount transferred, the amount spent from the transfer received by the transferee, (excluding individuals or social grant payments) and the reasons for unspent funds by the transferee. Departments must also comment on monthly monitoring systems or the lack thereof to monitor spending on such transfers. If such monitoring did take place, departments must provide details of difficulties experienced and what steps (if any) were taken to rectify such difficulties.

The table below reflects the transfer payments which were budgeted for in the period 1 April 2021 to 31 March 2022, but no transfer payments were made.

Name of transferee	Type of organisation	Purpose for which the funds were used	Did the department comply with Section 38 (1) (j) of the PFMA	Amount transferred (R'000)	Amount spent by the entity	Reasons for the funds unspent by the entity
South African Cities Network	Non-Profit Institution	Operations	Yes	R 8 161		

The table below reflects the transfer payments which were budgeted for in the period 1 April 2021 to 31 March 2022, but no transfer payments were made.

Name of transferee	Purpose for which the funds were to be used	Amount budgeted for (R'000)	Amount transferred (R'000)	Reasons why funds were not transferred
United Cities Local Govt of Africa	Operations and membership fees	R 7 769	R0	Political decision to be taken

CONDITIONAL GRANTS

Conditional grants and earmarked funds paid

The tables below describe each of the conditional grants and earmarked funds paid by the Department.

The table below detail/s the conditional grants and earmarked funds paid by the Department.

Conditional Grant 1: Municipal Infrastructure Grant

Department/Municipality to whom the grant has been transferred	Municipalities
Purpose of the grant	To provide specific capital finance for eradicating basic municipal infrastructure backlogs for poor households, micro-enterprises and social institutions servicing poor communities
Expected outputs of the grant	The MIG is a schedule 5 (direct grant) to municipalities. Infrastructure includes the construction of new infrastructure and the upgrading and renewal of existing infrastructure that includes: Basic water and sanitation services Central collection points for refuse, transfer stations, recycling facilities and solid waste disposal sites Sport and recreation facilities Street and community lighting Public facilities municipal roads (also maintenance) Work opportunities and Full-Time Equivalent (FTEs) created using the Expanded Public Works Programme (EPWP) guidelines for the above outputs. Municipalities have until 30 June 2020 to achieve outputs against their implementation plans.
Actual outputs achieved	The MIG is a municipal grant, which implies funds are spent between 1 July and 30 June the next year. Municipalities have until 30 June 2022 to achieve outputs against their implementation plans. The Annual Report in Section 10 of the Division of Revenue Act express the outputs achieved in 2021/22, which is due to National Treasury on 30 October 2021
Amount per amended DORA	R15 592 749 000
Amount transferred (R'000)	R15 592 749 000
Reasons if amount as per DORA not transferred	All funds were transferred to municipalities.
Amount spent by the department/municipality (R'000)	As at the end of March 2020, R 9 407 519 000 (59.07%) of the MIG 2021/22 of allocation was spent.

Reasons for the funds unspent by the entity	The MIG is a municipal grant, which implies funds are spent between 1 July and 30 June each year: Municipalities have until 30 June 2019 to spend the MIG funds transferred.
Monitoring mechanism by the transferring department	Project monitoring is undertaken by DCoG, provinces and sector Departments through spot checks on projects and expenditure monitoring that includes the submission of proof of payments by the municipalities on projects, verified by provinces and confirmed nationally through the MIG-MIS.

Conditional Grant 2: Integrated Urban Development Grant

Department/ Municipality to whom the grant has been transferred	<ul style="list-style-type: none"> • City of uMhlathuze • Steve Tshwete Local Municipality • Drakenstein Local Municipality, • Mogale City • Sol Plaatje Local Municipality • Polokwane Local Municipality • Stellenbosch Local Municipality • Ray Nkonyeni Municipality
Purpose of the grant	To provide funding for public investment in infrastructure for the poor and promote increased access to municipal own sources of capital finance in order to increase funding for public investment in economic infrastructure
Expected outputs of the grant	<ul style="list-style-type: none"> • Number of new water connections meeting minimum standards • Number of new sewer connections meeting minimum standards • Number of dwellings provided with connections to the main electricity supply by the municipality • Percentage of known informal settlements receiving integrated waste handling services during the year • Additional square meters of parks provided during the year • Additional square meters of outdoor sports facilities provided during the financial year • Additional square meters of public open spaces provided during the financial year • Number of additional community halls provided during the financial year • Number of additional libraries provided during the financial year • Percentage of unsurfaced road graded within the financial year • Percentage of surfaced municipal road lanes which have been resurfaced and resealed • Length of NMT paths built over the financial year • Work opportunities and Full-Time Equivalents (FTEs) created using the Expanded Public Works Programme (EPWP) guidelines for the above outputs
Actual outputs achieved	<ul style="list-style-type: none"> • The IUDG is a municipal grant and municipalities have until 30 June 2022 to achieve outputs against their annual targets. The annual report of municipalities • The Annual Report in Section 10 of the Division of Revenue Act express the outputs achieved in 2021/22 which is due to National Treasury on 30 October 2022
Amount per amended DORA	R1 009 068 000
Amount transferred (R'000)	R1 009 068 000
Reasons if amount as per DORA not transferred	N/A
Amount spent by the department/ municipality (R'000)	As at March 2022, the expenditure by municipalities on the IUDG was R616 511 translating to 61.1% of the total allocation for 2021/22
Reasons for the funds unspent by the entity	The MIG is a municipal grant, which implies funds are spent between 1 July and 30 June each year: Municipalities have until 30 June 2022 to spend the IUDG funds transferred
Monitoring mechanism by the transferring department	Project monitoring is undertaken by DCoG, and provincial COGTAs provinces through spot checks on projects and expenditure monitoring that includes the submission of monthly and quarterly reports

Conditional Grant 3: Municipal Disaster Relief Grant

Municipal Disaster Relief Grant Department/ Municipality to whom the grant has been transferred	An amount of R157 138 499 was released from the Municipal Disaster Relief Grant (MDRG) to 16 municipalities in KZN, LP, NC, and NW provinces for intervention measures in addressing flood damages due to tropical storm "Eloise". Amount transferred in October 2021.					
	Province	Municipalities	Allocation R'000	Cumulative expenditure R'000	% Spent	Balance R'000
	1. KwaZulu-Natal	1. Alfred Duma	R31 937	R30 655	96%	R1 282
	2. Limpopo	2. Blouberg	R12 900	R12 876	99%	R24
		3. Lepelle-Nkumpi	R5 626	R5 617	99%	R759
		4. Molemole	R1 000	R1 000	100%	R0
		5. Polokwane	R2 600	R2 599	99%	R100
		6. Makhado	R26 000	R25 346	97%	R653
		7. Thulamela	R13 000	R10 529	81%	R2 472
		8. Collins Chabane	R26 000	R26 000	100%	R0
		3. Northern Cape	9. Magareng	R6 440	R0	0%
	10. Sol Plaatje		R1 015	R600	60%	R414
	11. Phokwane		R6 456	R863	13%	R5 593
	12. Kgatelopele		R1 838	R0	0%	R1 838
	13. Gamagara		R7 000	R1 852	17%	R5 147
	4. North West	14. Lekwa Teemaneng	R4 570	R4 570	100%	R0
15. Naledi		R4 393	R2 483	57%	R1 910	
16. Kagisano Molopo		R6 361	R6 361	94%	R0	
Grant Total	16	R157 139	R131 351	83%	R26 632	
A total amount of R173 132 490.93 was transferred to 10 municipalities in EC and WC, respectively, from the Municipal Disaster Relief Grant. The purpose of the allocation was to put measures in place for drought intervention measures. Funds were transferred in February 2022.						
Province	Municipalities	Total Allocation R'000	Cumulative expenditure R'000	% Spent	Balance R'000	
1. Eastern Cape	1. Nelson Mandela Bay	R57 829	R2 161	4%	R55 667	
	2. Dr Beyers Naudé	R6 057	R6 057	100%	R0	
	3. Makana	R2 200	R2 200	100%	R0	
	4. Ndlambe	R15 229	R474	3%	R14 755	
	5. Sundays River	R7 580	R7 580	100%	R0	
	6. Kouga	R12 500	R12 500	100%	R0	
	7. Kou Kama	R6 380	R4 883	39%	R1 496	
	8. Amathole	R13 207	R0	0%	R13 207	
	9. Chris Hani	R5 000	R1 564	31%	3 436	
2. Western Cape	10. Oudtshoorn	R47 150	R9 262	20%	R37 887	
Grant Total	10	R173 132	R46 681	27%	R126 448	
Purpose of the grant	To provide for the immediate release of funds for disaster response					
Expected outputs of the grant	<ul style="list-style-type: none"> Emergency repair of critical infrastructure Emergency provision of goods and services 					
Actual outputs achieved	<p>The municipalities reported the following as achieved in addressing the effects of floods and drought:</p> <ul style="list-style-type: none"> Repaired damaged infrastructure due to tropical storm "Eloise" in KZN, LP, NW and NC Critical water infrastructure enhanced in addressing drought conditions in the EC Livestock feed provided to farming communities affected by drought in the WC 					

Amount per amended DORA	N/A
Amount transferred (R'000)	R330 270 989.93
Reasons if amount as per DORA not transferred	N/A
Amount spent by the Department/ municipality (R'000)	R178 032 000
Reasons for the funds unspent	The main reported reasons are challenges: <ul style="list-style-type: none"> • Supply Chain Management • Weather conditions (heavy rains)
Monitoring mechanism by transferring depart	The transferring department is monitoring through the following: <ul style="list-style-type: none"> • Analysis of the submitted reports and documentation • Engagements on progress reported by organs of state in the relevant structures • Visits and stakeholder engagements during implementation of the projects • Visits and stakeholder engagements through Provincial Disaster Management Centres (PDMCs) during implementation of the projects

2.2.7 Conditional grants and earmarked funds received

The Department has not received any conditional grants.

NAME OF GRANT	GRANT ALLOCATION					SPENT				2021/22	
	Division of Revenue Act/ Provincial Grants	Roll Overs	DORA Adjustments	Other Adjustments	Total Available	Amount received by department	Amount spent by department	Under/ (Over-spending)	% of available funds spent by depart	Division of Revenue Act	Amount spent by department
	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Municipal Infrastructure Grant	15 592 748				15 592 748	15 592 748	15 592 748	-	100%	14 491 065	14 491 065
Integrated Urban Development Grant	1 009 068				1 009 068	1 009 068	1 009 068	-	100%	936 368	936 368
Disaster Relief Grant	498 788				498 788	498 788	378 371	120 417	76%	492 429	289 459
Municipal Systems Improvement Grant					-			-		119 774	28 049
TOTAL	17 100 604	-	-	-	17 100 604	17 100 604	16 980 187	120 417		16 039 636	15 744 941

2.2.8 DONOR FUNDS

The Department appreciates the support received from international and local donors pertaining to donations received. Details thereof are indicated in the Annual Financial Statements.

2.2.9 CAPITAL INVESTMENT

The Department does not have any capital investments.



CHAPTER 3
PART C
GOVERNANCE



3. INTRODUCTION

Commitment by the Department to maintain the highest standards of governance is fundamental to the management of public finances and resources. The Department has put measures in place to ensure that the good governance structures are effectively, efficiently and economically utilising state resources.

3.1 RISK MANAGEMENT

The Department has an approved risk management policy and strategy. An annual risk management plan is in place and the implementation thereof is monitored on an ongoing basis.

A Risk Management Committee (RMC) has been established to assist the Accounting Officer to execute his/her responsibilities on risk management and is chaired by an independent chairperson. RMC has terms of reference, which guides its activities and areas of focus. It meets quarterly to review the effectiveness of the risk management in the Department and recommended areas of improvement to the Accounting Officer. The RMC further monitored the implementation of remedial action plans pertaining to irregular expenditure, forensic investigations and material irregularities and provided recommendations to the Accounting Officer.

Risk assessments were conducted at strategic, operational and major project-levels. Emerging risks were reviewed and reported on quarterly as well.

The key risks that were identified and managed for the year under review, among others, included the following:

- Municipal governance failures.
- Weak/Ineffective IGR system.
- Ineffective disaster management system.
- Organisational structure not adequately supporting the core responsibilities of the Department.
- Inadequate ICT governance to fully support DCOG strategic and operational objectives.

3.2 FRAUD AND CORRUPTION

The Department maintains anti-corruption and whistle-blowing policies and strategy. Fraud risks were identified, managed, and reported. Regular awareness campaigns were conducted through available mediums to all employees, with emphasis on whistle-blowing reporting

procedures as well as on prevention and detection of fraud and corruption. The reporting procedures outline and emphasise the process of reporting allegations of fraud and corruption, investigation process and feedback mechanisms.

3.3 MINIMISING CONFLICTS OF INTEREST

The Treasury Regulations 16A, 2005, provide operating guidelines on how to manage conflicts of interest and ensure proper declarations are made by all Supply Chain Management (SCM) practitioners, as well as by other role-players involved with its processes. All SCM practitioners and Bid Committee members are required to disclose their business interests every financial year and also to sign the Code of Conduct in accordance with the National Treasury Practice Notes 4 of 2003 and 7 of 2009/10. For every bid dealt with, the Bid Committee members are obliged to disclose their interests and a record is kept for audit purposes.

3.4 CODE OF CONDUCT

The Department complies with the Code of Conduct by ensuring that ethics risks are assessed, managed, and reported. All employees are required to make disclosure of financial interests annually. This incorporates the management of the process of Remunerative Work Outside the Public Service applications, gifts and courtesies.

The Ethics Committee continues to convene and monitor compliance with the Code of Conduct and provides recommendations to the Accounting Officer.

3.5 HEALTH SAFETY AND ENVIRONMENTAL ISSUES

The Department has implemented the following mandatory General Administrative Regulations to ensure compliance with OHS Act No. 85 of 1993 and provision of a healthy and safe work environment for all employees, contractors and visitors within the DCOG's premises:

- Office Accommodation and Occupational Health and Safety (OHS) Policy approved.
- Section 16.2 officer appointed.
- Health and Safety Representatives, First Aiders and Fire Marshalls have been trained and appointed in all DCOG buildings.
- Evacuation drills conducted as scheduled.

How Department complied with COVID-19 Regulations

DCOG developed and implemented a COVID-19 Response Plan. Cleaning and hygiene contract scope was extended to include monthly supplies of hand-sanitisers, cloth masks and disinfection services. Signage for social- distancing, mandatory mask, etc, displayed in all buildings.

3.6 PORTFOLIO COMMITTEES

The Department engagements with the Portfolio Committee on Cooperative Governance and Traditional Affairs. The Portfolio Committee also had meetings with various entities including municipalities, provinces and law enforcement agencies. The table below summarises the key matters and resolutions made by the Portfolio Committee during the interaction with the Department:

Committee Dates	Topic	Matters raised by the Portfolio Committee
01 April 2021	The conception and implementation of the District Development Model (DDM).	<ul style="list-style-type: none"> Members questioned the conception and implementation of the DDM, citing several other previous interventions that seemed similar in nature They agreed that the model appeared to be a repackaged initiative drawn from previous interventions by the Department They expressed their exasperation at the dire state in which the majority of South Africa's municipalities had found themselves, and therefore wanted assurances that the Model would lead to positive change and improved governance at municipalities
06 April 2021	State of readiness for the 2021 local government elections: engagement with DCoG, SALGA and the IEC.	<ul style="list-style-type: none"> The Committee were concerned about the number of possible constraints to the smooth conduct of the 2021 LGEs Members drew attention to the potential consequences of voter frustration due to the lack of knowledge about the new smart voter management devices. They were taken aback that the IEC had mentioned that a contract would be signed at this stage, as it was very late to replace the current zip-zip machines They questioned whether there would be a sufficient number of the devices to cover all the voting districts in the country The Committee also asked whether the IEC's plans for the LGE would materialise, since it was working with a much smaller budget than usual Members asked whether it was advisable to forge ahead with the LGE in 2021, given the current circumstances such as government budget cuts, insufficient time for candidates and political parties to contest the elections, the possibility of a third-wave of COVID-19 around election time, and how maximum participation of all potential voters in South Africa to participate in the elections could be ensured in view of this. The credibility of the election being free and fair was questioned, as well as the legitimacy and acceptance of those who would be elected
13 April 2021	Follow-up engagement with Amathole District and its local municipalities	<ul style="list-style-type: none"> The Committee raised concerns over the establishment of disciplinary boards within the municipalities because of the lack of consequence management implemented against officials and employees who had been implicated in activities such as unauthorised, fruitless, wasteful and irregular expenditure, which was prevalent in most of the municipalities. The Auditor-General had drawn attention to large amounts that had been written off as irrecoverable in the financial reports of the municipalities, which had led to Members questioning whether the proper procedures laid down in the Municipal Finance Management Act were being followed Attention was focused on the capacity and competence of the Municipal Public Accounts Committees (MPACs) to ensure that the proper procedures were adhered to by municipal officials. Although the municipalities ascribed the poor functionality of the committees to the lack of support received from the provincial Department of Cooperative Governance The Members expressed disappointment that the municipalities were not taking responsibility themselves for implementing measures to address the challenges and to ensure the efficient delivery of services to their communities

Committee Dates	Topic	Matters raised by the Portfolio Committee
22 April 2021	DCoG and MISA 2021/22 Annual Performance Plan and Community Works Programme	<ul style="list-style-type: none"> The Committee discussed the undertakings and commitments by the Municipal Infrastructure Support Agent (MISA). The resolved that the MISA APP needed to be realistic in terms of the envisaged support to the 44 districts and give due consideration to the Agency's capacity constraints The Committee expressed its dissatisfaction with the Department for not providing a comprehensive report on the Community Work Programme, and was still waiting for a full and proper response from the Department The Committee questioned whether the CWP model was actually a remodel, and whether it had been approved by the Minister and Cabinet or if there were any new ideas to improve it. The Committee requested clarity on the strategic and operational principles of the new CWP model presented CWP Suspense account – the Committee requested information as to which non-profit organisations had not submitted invoices as specified in their service-level agreements for the past three financial years. The Department was required to submit a report on all the NPOs which were still not submitting invoices and had to provide information on the value of the amounts not accounted for The Committee requested the Department to provide information on five forensic investigations into the Community Works Programme, and the reports by a legal firm. What was the cost of those reports, and what action plans had been put in place on the recommendations emanating from them? The Committee also wanted to establish the cost-benefit analysis of the programme The Committee asked the Department to submit a list of agrarian projects in the country i.e. where they were, how many there were, their cost, and who the beneficiaries were, and what the return on the investment was The Committee also wanted to know what the strategic relationship was between itself and the Department of Agriculture, Land Reform and Rural Development The Chairperson requested a report on all Departmental assets and its detailed strategy to prepare for the current audit. It had until Tuesday 27 April to respond to all the Committee's questions in full
29 April 2021	Effects of Tropical Storm Eloise and recent flooding in provinces	<ul style="list-style-type: none"> Committee Members asked about matters relating to representation of traditional leaders in national, provincial and municipal disaster management advisory forums as well as the provision relating to the analysis of the impact of disaster on gender, age, disability, and cultural perspectives. They wanted to know what assessment has been made on the matter Members asked the Centre to provide them with a list of municipalities and provinces that are not submitting contingency plans or being compliant with the Disaster Management Act Members requested the Department to provide a detailed report on the 31 Districts that were affected by storm Eloise The Committee asked what interventions and contingency plans were put in place at a district and local-level prior to the declaration of the state of disaster. How many people were trained to deal with this disaster and what possible remuneration was given to these people? The Committee asked the Department why it only allowed the public four days at the beginning of April for public comments on the amendments to the Disaster Management Act
26 May 2021	Disaster Management Amendment Bill (B2-2021)	<ul style="list-style-type: none"> The Chairperson said that the Committee would need more time to consider the NDMC response. She did believe the old State of Emergency Act should be amended to remove natural disasters from it, since there was overlap. She suggested that the Committee call for more public comment The Committee indicated that there is a need for a further review of the NDMC response and that public participation was necessary before a vote on the motion of desirability was made The Committee agreed that it should consider pursuing action if the executive bodies accounting to it did not provide the written responses the Committee requested during oversight meetings. This would be in terms of the Powers and Privileges of Parliament Act

Committee Dates	Topic	Matters raised by the Portfolio Committee
15 June 2021	Impact of National Disaster Management regulations on the religious sector	<ul style="list-style-type: none"> The Committee reaffirmed the important role that the religious sector has played not only providing various forms of support to people during the pandemic, but also assisting in spreading government's message for citizens to take safety precautions The Chairperson said that the Committee is currently reviewing the DMA to ensure that it is fair and does not infringe on citizens' rights The Department needs to continually engage with the various stakeholders on this matter
17 June 2021	Impact of National Disaster Management regulations on religious sector	<ul style="list-style-type: none"> The Committee expressed its concern regarding Section 27 of the Disaster Management Act (which states that the Minister of the Department has the power to make regulations without public consultation), mainly due to the powers it affords the Minister Members argued that the section is not a correct, sufficient, and constitutionally acceptable mechanism to govern a country for an extended period of time – and it should be reviewed The department recommended that instead of condemning the entire Act, more attention should be placed on the sections that are controversial Both the Department and the Committee requested that the religious sector work together with government in its efforts to flatten the curve
29 June 2021	COGTA on Community Work Programme (including reasons for not submitting forensic reports and other documentation requested by the Committee)	<ul style="list-style-type: none"> The Committee was disappointed that the Department had provided a document that it had presented in a meeting on 27 November 2020 As the Department has not complied with the Committee's request to submit the forensic reports, it was faced with no other option but to lodge action (in line with the Powers, Privileges and Immunities of Parliament and Provincial Legislature Acts) against the Department Officials from the Department apologised for the standard of the document presented during the meeting and assured the Committee that the next presentation would be of the standard expected by Members
24 August 2021	State of Local Government Report – Local government support and inter-ventions package.	<ul style="list-style-type: none"> The Committee questioned the ability and effectiveness of the interventions that had been proposed to address the ongoing challenges experienced by municipalities, especially since there was a trend for municipalities to ignore the implementation of the interventions or to implement them incorrectly The Committee advised the Department to strengthen its monitoring systems to ensure that interventions were implemented so that they benefited communities The Committee requested the close-out reports from previous Section 139(1)(b) interventions to understand exactly what the administrators had been doing, particularly when some municipalities remained dysfunctional even after previous constitutional interventions
09 November 2021	DCOG and MISA 2020/21 Annual Report	<ul style="list-style-type: none"> The Committee raised concerns around the Community Works Programme of the DCOG because the CWP had incurred a lot of irregular expenditure, and government employees were benefitting unlawfully from the programme The Committee questioned the qualified audit outcome from the DCOG since the recommendations from the Auditor-General were not adequately implemented in the Department as control measures The Committee found it disturbing that there are a large number of municipalities without basic services, even though the mandate of the MISA is to support capacity building within the municipalities The Committee questioned the level of support that the MISA provides to municipalities especially those in rural areas
30 November 2021	Municipal Systems Amendment Bill	<ul style="list-style-type: none"> The Committee noted the submission from Select Committee The DCoG presented main changes in the Bill The Committee resolved that a joint committee between the Portfolio and Select Committee be held to clarify some issues and Legal Advisor to provide clarifications on technical issues

Committee Dates	Topic	Matters raised by the Portfolio Committee
01 February 2022	State of Local Government post-elections and Community Work Programme	<ul style="list-style-type: none"> Members emphasised that the Department should ensure operational councils in hung municipalities and find out the root causes which led to unstable municipalities in many parts of the country Members enquired about the challenge at Municipalities, the disbursement of non-returning councillor gratuity fund and the interpretation of the appointment of an administrator, including the extent of Section 139 interventions in Municipalities Members asked about legislation on coalition governments and what are the consequence should a municipality fail to meet the deadline to establish a council or committees Members urged the Department to look for more concrete solutions for the non-establishment of many municipal committees in the country, instead of using political instability as a scapegoat During the discussion on the Community Work Programme (CWP), Members asked if certificates were issued to participants who had obtained skills to enable them to seek employment elsewhere; about middlemen implementing agencies that charged hefty fees; salary payment delays to CWP participants; the lack of resources and tools for participants under the programme; as well as the removal of CWP participants without prior communication The Committee requested the department to provide an updated presentation/report on Status report on establish municipal councils and council committees. Progress on once-off gratuity for non-returning councillors
16 February 2022	Stakeholder engagement on Disaster Management Bill	<ul style="list-style-type: none"> Members said the Disaster Management powers should not be exercised by Parliament – this was what the Bill says. The power of the Executive should be constrained by the body that represented ordinary people – that is Parliament. Parliament should have a role in constraining the existing power of the Executive to manage disasters and not abuse it. The proposed Bill raised some concerns as it does not provide solutions to challenges. Instead, it created confusion and more challenges
22 February 2022	Disaster Management Amendment Bill: deliberation	<ul style="list-style-type: none"> The Committee resolved to reserve their decision to Tuesday, 01 March 2022 as the other members wanted to consult further Additionally, the postponement was also made in order to enable the Minister as the custodian of this piece of legislation to decide and advise on the desirability of this Amendment Bill, and provide any other information supporting or not supporting the amendment The Committee also requested that the Minister should also reflect on how Oversight and Accountability to Parliament can be enhanced and strengthened in the course of implementing the Disaster Management Act within the framework of the Constitution
22 March 2022	DCoG and MISA Quarterly Performance Reports and Implementation of BRRR	<ul style="list-style-type: none"> The Committee asked the DCoG about their poor performance in monitoring municipalities They asked what the role of the Local Government Support and Intervention Programme was, and how it was meant to help citizens They questioned the role of the Community Work Programme, the kind of training offered, as well as why some payments of stipends to the participants had been delayed The Committee asked for reasons why communities still did not have access to water, even though MISA had reported spending, as they were meant to ensure that infrastructure was available for municipal service delivery They discussed the backlog in projects, the need to fill vacancies, as well as the impact of unspent funds being retained by National Treasury

3.7 SCOPA RESOLUTIONS

During the 2021/22 financial year, the Department was not invited or required to appear before the Committee and there were no Committee resolutions that required implementation by the Department.

Date	Details	Response by the Department	Resolved (Yes/No)
None	None	None	None

3.8 PRIOR MODIFICATIONS TO AUDIT REPORTS

During the 2021/22 FY, the Department put the following mechanisms in place in an effort to resolve matters reported by AGSA in the previous financial year/s:

Nature of qualification on and matters of financial year in Progress made in clearing/resolving non-compliance matters		
Payments were not made within 30 days or an agreed period after receipt of an invoice, as required by the National Treasury regulation 8.2.3	2013/14	<p>A practice note detailing the steps for receiving, certification and processing of invoices were developed to assist the relevant officials to ensure that they play their part in paying service providers within 30 days. As part of the Finance practice note, receipt of invoices are centralised at Finance and consequence management is implemented for violation of this practice note, where such leads to the delay of paying Invoices within 30 days to service providers</p> <p>The process is monitored closely, and reports are provided to Exco on a monthly basis</p>
Insufficient appropriate audit evidence that disciplinary steps were taken against officials who had incurred irregular expenditure as required by Section 38(l)(h)(iii) of the PFMA were not provided	2016/17	<p>The Department had instituted formal consequence management processes on six (6) employees after the conclusion of the investigation in line with the irregular expenditure framework</p> <p>Three (3) employees incurred irregular expenditure and no consequence management was recommended, the request for condonement was sent to the National Treasury, and the Department is still awaiting feedback</p>

3.9 INTERNAL CONTROL UNIT

The Internal Control Unit facilitated to the extent possible that the Department maintains an effective, efficient, and transparent internal control system, the hosting of the Audit Steering Committee and the Internal Control Committee meetings during the year under review. The main functions performed by the Internal Control Unit covered facilitation of the audit process, management of the

Loss Control activities, safeguarding of financial documents, development and monitoring of the Audit Implementation Action Plans (Integrated Management Tool) as well as consequence management on matters relating to non-compliance with policies and prescripts. Work performed by the Internal Control Unit during the year:

3.10 INTERNAL AUDIT AND AUDIT COMMITTEES

3.10.1 INTERNAL AUDIT

The Internal Audit Activity (IAA) is responsible for evaluating the control environment and assisting the Audit Committee (AC) to fulfil its responsibilities. During the financial year under review, the IAA provided the AC and the Director-General (DG) with assurance on whether internal controls, risk management and governance processes are adequate and effective.

The purpose, authority and responsibility of the IAA is stated in the Internal Audit Charter which is endorsed by the DG and approved by the AC. The Chief Audit Executive reports administratively to the DG and functionally to the AC.

a) Internal Audit Objective

The objective of the IAA is to provide independent, objective assurance and consulting services designed to add value and improve the Department's operations. It assists the Department to accomplish its objectives by bringing a systematic disciplined approach to evaluate and improve the effectiveness of risk management, internal controls, and governance processes.

b) Internal Audit Key Activities

The IAA through engagement with internal stakeholders and Audit Committee developed a comprehensive three-year rolling plan, incorporating an annual plan that was approved by the AC.

IAA executed the risk-based audits assignment as per the annual plan. Included in areas audited are Performance Information, Financial Statements, Procurement processes, Contract management, Community Work Programme, Information Communication Technology, Integrated Management Tool and Risk Management. The results of those audits indicated an overall control weaknesses and Management undertook to address those identified weaknesses, through a comprehensive action plan.

IAA provided recommendations to Management with regard to internal controls, risk management and governance processes. IAA also provided Management with advisory services when requested by Management as and when necessary. The IAA reported on a quarterly basis to AC on progress against the approved annual internal audit plan.

3.10.2 AUDIT COMMITTEE

Objectives and Key activities of the Audit Committee

a. Objectives of the Audit Committee:

The primary objective of the Audit Committee is to advise the Executive Authority, the DG and the Management staff of the Department in the effective discharge of their responsibilities with regard to risk management, control and governance.

b. Key activities of the Audit Committee:

The Audit Committee is responsible for the following key activities:

- Evaluating and recommending to the AO for approval of the draft AFS prior to submission to the External Auditors for audit purposes.
- Review the report of significant changes to the Institution's risk register and provide regular feedback to the DG and Executive Authority on the adequacy and effectiveness of risk management, including recommendations for improvement.
- Review the adequacy of processes to monitor the Department's system of internal controls including information technology security, and control. Review the Department compliance with the performance management and reporting systems.
- Review whether the Management of the Department have considered legal and compliance risks as part of risk assessment. Review the effectiveness of the system for monitoring compliance with laws, regulations, ethics, policies and rules concerning conflicts of interest and follow up on instances of non-compliance.
- Review and approve the Internal Audit Charter after it is submitted to the DG for recommendation or acceptance. Review and approve Internal Audit plans, its scope and any major changes to it, ensuring that the audit plan sufficiently addresses the critical risk areas of the Department and there is appropriate co-ordination with the External Auditor.
- Review quarterly reports from Internal Audit in line with the approved plans. Review significant findings and recommendations by Internal Audit as well as Management responses and action plans. Review implementation of Internal Audit recommendations by Management.
- Review the findings and recommendations by External Audit and Management responses thereof. Review implementation of External Auditor's recommendations by Management.

Name	Qualifications	Internal or external	If internal, position in the department	Date appointed	Date Resigned	No. of Meetings attended
Dr P Dala (chairperson)	Certified Information Systems Auditor (CISA), Bachelor of Information Technology, Bachelor of Science (Honours), Master of Information Technology, Doctorate Information Technology (PhD)	External	N/A	Member appointed on 1 July 2020 Appointed Chairperson 14 May 2021	N/A	6/6
Mr L Makibinyane	Degree in Bachelor of Engineering with Honours (Chemical Engineering) – B.ENG (Honours) Post-Graduate Certificate Management Development, Master's in Business Leadership (MBL)	External	N/A	Member appointed on 1 July 2020	N/A	6/6
Ms Crystal Abdoll	Chartered Accountant – CA (SA) 1997 Post-Graduate Diploma: Certified Internal Auditing Certificate in the Theory of Accounting, B Compt Hons, B Com Accounting	External	N/A	Member appointed on 14 May 2021	N/A	5/6
Sathiasaelan (Sathie) Gounden	B Compt. Post-graduate Diploma in Accountancy (CTA) – Chartered Accountant (SA) Certificate in Forensic Accounting & Fraud Examination Executive Leadership Development Institute	External	N/A	Member appointed on 14 May 2021	N/A	5/6
Noziphiwo Phumeza Lubanga	Executive Development Programme (EDP) BCom: Internal Auditing Internal Audit Quality Assessor/ Validator Certificate: Internal Control and Risk Management National Diploma: Internal Auditing	External	N/A	Member appointed on 01 July 2020	N/A	6/6

At year-end the Audit Committee consisted of three members, as the contracts of the other three members came to an end during the financial year.

3.1 I AUDIT COMMITTEE REPORT

The Audit Committee (the Committee) is pleased to present its report for the financial year ended 31 March 2022.

Responsibilities of the Audit Committee

The Committee reports that it has complied with its responsibilities arising from sections 38(1) (a) (ii), 76 (4) (d) and 77 of the Public Finance Management Act (PFMA), as well as Treasury Regulation 3.1. Furthermore, the Committee also reports that it has adopted a formal term of reference as its Charter and has reviewed as well as discharged all its responsibilities as contained therein.

The Effectiveness of Internal Control

Internal Audit continues to provide assurance in terms of control, governance, and risk management as per the approved risk-based audit plan. At the end of the financial year, the following audit engagements were reported as complete as per the approved risk-based audit plan:

- Quarterly and Annual Performance Information.
- Interim and Annual Financial Statements.
- Follow-up Audits.
- Departmental Planning Process.
- Contract Management.
- Cyber Security.
- Risk Management.
- Community Work Programme (CWP): Data Analytics, Site Visits, NPOs Compliance with the Service Level Agreement.
- ICT General and Application.

An assessment of the findings identified by the Internal Audit as well as the Audit and Management Reports presented to the Committee by the Auditor-General of South Africa (AGSA), reveals that the internal control environment as well as the risk management and governance processes requires improvement. Accordingly, the Committee can report that the system of internal controls for the period under review were generally inadequate and ineffective, and it has identified the following key areas of concern that should be addressed:

- Quality of the annual financial statements.
- Processing and reconciling controls.
- Community Work Programme.

- Supply chain and contract management.
- Asset management.
- Record-keeping.
- ICT and cyber security.
- Compliance with laws and regulations.
- Rate of implementation of audit action plans as well as risk mitigation measures.

In-Year Management and Monthly/Quarterly Reports

The Department has reported quarterly to the National Treasury and the Executive Authority as is required by the PFMA. The Committee as well as assurance providers provided management with recommendations, which were implemented to improve the quality of financial and non-financial information (performance information, information communication technology, risk management, human resource management, legal and compliance and reporting during the year under review. The Committee was satisfied with the content and quality of the financial and non-financial quarterly reports submitted during the year under review.

Evaluation of Financial Statements

The Committee has reviewed:

- The unaudited financial statements with due consideration of the independent assurance provided by Internal Audit as well as the assurance provided by Management. During the review, the Committee raised specific concerns in relation to the recurring Community Works Programme and asset management audit findings and its potential impact on the quality of the unaudited annual financial statements.
- Changes in accounting policies and practices.
- Compliance with legal and regulatory provisions.
- The basis for the going concern assumption, including any financial sustainability risks and issues.
- The unaudited information on predetermined objectives with due consideration of the independent assurance provided by IA as well as the assurance provided by Management.
- The Auditor-General of South Africa (AGSA) Audit and Management Reports, with due consideration of the responses provided by Management.

- The audited financial statements as well as the information on predetermined objectives to be included in the Annual Report for any significant adjustments resulting from the audit and reported to the Accounting Officer.

Auditor-General of South Africa Report

The Committee concurs with the conclusions of AGSA on the annual financial statements and is of the opinion that the audited annual financial statements may be read together with the audit report of AGSA.

Conclusion

The Committee wishes to express our appreciation to the Executive Authority, Accounting Officer and Management as well as all the assurance providers for their continued support. The continued improvement in the leadership culture and oversight is evident in the decisive way the management action plans relating to material irregularities are being addressed and the same approach and vigour should be applied to address the control deficiencies in the Community Works Programme that contributes significantly to the current unfavourable audit outcome. Furthermore, a specific focus area should be a control self-assessment to form the basis for the development of an Audit Action Plan that addresses the root causes of the audit findings identified. The Audit Action Plan should be continuously monitored and underpinned by accountability to ensure timely resolution of the audit findings identified by various assurance providers to improve the overall internal control environment, with the objective of achieving an improved audit outcome.

P. Dala

Dr. Prittish Dala

Chairperson of the Audit Committee Department of Cooperative Governance

Date: 5 August 2022

B-BBEE Compliance Performance Information

Has the Department/Public Entity applied any relevant Code of Good Practice (B-BBEE Certificate Levels 1 – 8) with regard to the following:

Criteria	Response Yes/No	Discussion
Determining qualification criteria for the issuing of licences, concessions or other authorisations in respect of economic activity in terms of any law?	No	The department does not issue licences
Developing and implementing a preferential procurement policy?	Yes	The departmental has developed and implemented Supply Chain Management Policy aligned to Preferential Procurement Regulations
Determining qualification criteria for the sale of state-owned enterprises?	No	The department does not sell land
Developing criteria for entering into partnerships with the private sector?	No	The department did not enter into any partnership with the private sector
Determining criteria for the awarding of incentives, grants and investment schemes in support of Broad-Based Black Economic Empowerment?	No	The department does not award incentives to support Broad-Based Black Economic Empowerment



CHAPTER 4

PART D

HUMAN RESOURCE MANAGEMENT



4. INTRODUCTION

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

The status of human resources in the Department during the financial year under review is as follows:

(a) Human resource priorities for the year under review and the impact of these:

- **Alignment of the organisational structure to the strategic plan**

The Department has started a process to align the organisational structure in line with the new strategic plan/ operating model of the Department. The organisational structure has been consulted internally, with organised labour at the Departmental Bargaining Council and the Minister of Public Service and Administration (MPSA) through the Department of Public Service and Administration (DPSA).

(b) Employee performance management:

The performance bonuses paid during the reporting financial year for employees below SMS members were for the 2020/21 performance cycle, and the 2018/19 performance cycle for one employee performance bonuses paid for SMS members were for the 2019/20 and one for 2020/21, respectively.

(c) Training and Development:

The Department during the 2020/21 financial year, managed to train sixty-eight (68) staff members on four identified training programmes at a cost of R177 467. It should be noted that the Department has decentralised technical training to the respective branches while the Directorate: Human Resource Development is predominantly responsible for the budget of the generic training programmes.

(d) Workforce planning and key strategies to attract and recruit a skilled and capable workforce:

The Department has finalised the recruitment process for two key strategic positions and is awaiting concurrence of Cabinet.

(e) Employee wellness programmes:

The Department implemented four pillars within the Employee Health and Wellness Framework of the Department of Public Service and Administration. The aim of the pillars is to assist employees in resolving personal problems that may adversely affect their work performance, such as marital, financial or emotional problems, family issues or substance abuse. It is aimed at offering skills that contribute to employee resilience, personal growth, and empowerment in order to restore employees to a functional state after any personal or work-related challenges. The following are the four pillars of the framework:

- HIV/Aids management programme.
- Wellness management programme.
- Health and productivity management programme.
- Safety, health, and hygiene management programme.

To that effect the Department hosted the following health and wellness interventions for employees:

- Wellness sessions were hosted onsite on 28 May 2021 to allow employees to do voluntary health screening. Services such as blood pressure, weight, height, circumference, blood sugar, alcohol, cholesterol, and heart diseases screening were offered.
- A Blood Donation Drive was held at the DCoG on 04 May, 19 June, 17 August, and 07 December 2021. The Blood Donation Drive was held as an outreach project, contributing towards saving the lives of those who need blood. The session provides an alternative opportunity for employees to know their blood type and to do health screening.
- Facilitated one HIV/Aids awareness, counselling and testing sessions. Provided psychosocial counselling and support to employees with more focus on those who tested positive for COVID-19. Provided information, education, and training on the pandemic to prevent and reduce workplace spread of COVID -19. Proactive measures such as personal protective equipment, isolation rooms and signage were put in place to curtail the spread of the pandemic.
- The Department commissioned an in-house professional service to provide psychosocial counselling, support, and therapy. The service will be operational from 2022 2023 financial year.

Challenges

The challenges for implementation remain the same and are as follows:

- Unavailability of wellness facility for other wellness interventions (e.g. gym, canteen, aerobic space etc) remain a challenge.
- Lack of interest in wellness activities.

HUMAN RESOURCES OVERSIGHT STATISTICS

4.1 PERSONNEL-RELATED EXPENDITURE

The following tables summarise the final audited personnel-related expenditure by programme and by salary bands. It provides an indication of the amount spent on personnel, salaries, overtime, homeowners' allowance and medical aid.

Table 4.1.1 Personnel expenditure by programme for the period 1 April 2021 and 31 March 2022

Programme	Total expenditure (R'000)	Personnel expenditure (R'000)	Training expenditure (R'000)	Professional and special services expenditure (R'000)	Personnel expenditure as a % of total expenditure	Average personnel cost per employee (R'000)
Administration	332 237	158 614	0		47.00	596
Local Government Support and Interventions Management	17 403 058	81 439	0		0.50	783
Institutional Development	76 640 215	41 138	0		0.10	807
National Disaster Management Centre	533 021	24 861	0		4.70	829
Community Work Programme	3 550 229	31 408	0		0.90	805
Total	98 458 760	337 460	0		0.30	687

Table 4.1.2 Personnel costs by salary band for the period 1 April 2021 and 31 March 2022

Salary band	Personnel expenditure (R'000)	% of total personnel cost	No. of employees	Average personnel cost per employee (R'000)
Lower skilled (levels 1-2)	0	0	0	0
Skilled (level 3-5)	18 032	5.30	62	290 839
Highly skilled production (levels 6-8)	51 546	15.00	115	448 226
Highly skilled supervision (levels 9-12)	106 137	30.90	142	747 444
Senior and Top Management (levels 13-16)	132 255	38.50	92	1 437 554
Contract (levels 1-2)	182	0.10	1	182 000
Contract (levels 3-5)	3 155	0.90	19	166 053
Contract (levels 6-8)	3 064	0.90	10	306 400
Contract (levels 9-12)	6 091	1.80	11	553 727
Contract (levels >=13)	17 337	5.10	15	1 155 800
Contract other	1 753	0.50	21	83 476
Periodical remuneration	439	0.10	3	146 333
Total	339 990	99.10	491	692 444

Table 4.1.3 Salaries, Overtime, Home-Owners Allowance and Medical Aid by programme for the period 1 April 202 and 31 M1arch 2022

Programme	Salaries		Overtime		Home Owners Allowance		Medical Aid	
	Amount (R'000)	Salaries as a % of personnel costs	Amount (R'000)	Overtime as a % of personnel costs	Amount (R'000)	HOA as a % of personnel costs	Amount (R'000)	Medical aid as a % of personnel costs
Administration	135 961	84.47	2 849	1.77	3000	1.86	4 869	3.02
Local Government Support and Interventions Management	74 586	85.93	191	0.22	1114	1.28	2 013	2.32
Institutional Development	33 336	87.20	100	0.30	461	1.20	711	1.90
National Disaster Management Centre	22 082	87.40	52	0.20	323	1.30	337	1.30
Community Work Programme	26 258	82.20	1 337	4.20	834	2.60	570	1.80
Total	292 223	85.10	4 529	1.30	5 731	1.70	8 500	2.50

Table 4.1.4 Salaries, Overtime, Home-Owners Allowance and Medical Aid by salary band for the period 1 April 2021 and 31 March 2022

Salary band	Salaries		Overtime		Home Owners Allowance		Medical Aid	
	Amount (R'000)	Salaries as a % of personnel costs	Amount (R'000)	Overtime as a % of personnel costs	Amount (R'000)	HOA as a % of personnel costs	Amount (R'000)	Medical aid as a % of personnel costs
Skilled (level 3-5)	12 596	69.80	1 028	5.70	1 059	1 775	9.80	
Highly skilled production (levels 6-8)	38 985	75.50	2 212	4.30	2 009	3 861	7.50	
Highly skilled supervision (levels 9-12)	91 101	85.10	1 062	1.00	1 198	2 196	2.10	
Senior management (level 13-16)	118 630	88.30	0	0	1 465	668	0.50	
Contract (levels 1-2)	182	100.00	0	0	0	0	0	
Contract (levels 3-5)	3 100	98.20	47	1.50	0	0	0	
Contract (levels 6-8)	2 893	94.20	88	2.90	0	0	0	
Contract (levels 9-12)	6 082	99.80	9	0.10	0	0	0	
Contract (levels >=13)	16 987	97.20	0	0	0	0	0	
Contract other	1 667	94.40	83	4.70	0	0	0	
Total	292 223	85.10	4 529	1.30	1.70	8 500	2.50	

4.2 EMPLOYMENT AND VACANCIES

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

Table 4.2.1 Employment and vacancies by programme as on 31 March 2022

Programme	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
Administration	265	242	9	58
Community Work Programme	17	15	12	1
Institutional Development	55	47	15	2
Local Government Support and Interventions	109	99	9	0
National Disaster Management Centre	32	29	9	0
Total	478	432	10	61

Table 4.2.2 Employment and vacancies by salary band as on 31 March 2022

Salary band	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
Lower skilled (1-2)	2	1	50	0
Skilled (3-5)	79	69	13	41
Highly skilled production (6-8)	123	117	5	8
Highly skilled supervision (9-12)	157	149	5	4
Senior management (13-16)	117	96	18	8
Total	478	432	10	61

Table 4.2.3 Employment and vacancies by critical occupations as on 31 March 2021

Critical occupation	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
Senior Management Service	117	96	18	8
Total	117	96	18	8

4.3 FILLING OF SMS POSTS

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

Table 4.3.1 SMS post information as on 31 March 2022

SMS Level	Total number of funded SMS posts	Total number of SMS posts filled	% of SMS posts filled	Total number of SMS posts vacant	% of SMS posts vacant
Director-General/ Head of Department	1	1	100	0	0
Salary level 15	5	2	40	3	60
Salary level 14	31	21	68	10	32
Salary level 13	80	72	90	8	10
Total	117	96	82	21	18

Table 4.3.2 SMS post information as on 30 September 2021

SMS Level	Total number of funded SMS posts	Total number of SMS posts filled	% of SMS posts filled	Total number of SMS posts vacant	% of SMS posts vacant
Director-General/ Head of Department	1	1	100	0	0
Salary level 15	5	3	60	2	40
Salary level 14	32	24	75	8	25
Salary level 13	80	73	91	7	9
Total	118	101	86	17	14

Table 4.3.3 Advertising and filling of SMS posts for the period 1 April 2021 and 31 March 2022

SMS Level	Advertising	Filling of Posts	
	Number of vacancies per level advertised in 6 months of becoming vacant	Number of vacancies per level filled in 6 months of becoming vacant	Number of vacancies per level not filled in 6 months but filled in 12 months
Director-General/ Head of Department	0	0	0
Salary level 15	3	0	0
Salary level 14	7	0	1
Salary level 13	5	2	0
Total	15	2	1

Table 4.3.4 Reasons for not having complied with the filling of funded vacant SMS – advertised within 6 months and filled within 12 months after becoming vacant for the period 1 April 2021 and 31 March 2022

Reasons for vacancies not advertised within six months
The advertising of 3 vacant SMS posts were suspended pending the finalisation of the restructuring process. The following vacant posts were suspended: Chief Director: Urban Development Planning, Chief Director: LED Policy and Practice, Director: Performance Management. The Department is currently in the process of implementing the newly concurred structure and the advertising of the vacant SMS posts has been suspended pending the finalisation of the matching and placement process.

Reasons for vacancies not filled within twelve months
The interview process for 2 SMS posts at Deputy Director-General level has been finalised and awaiting concurrence by Cabinet. The other Deputy Director-General post will no longer be filled as it is not included in the newly concurred structure. The Department is currently in the process of implementing the newly concurred structure and the advertising of the vacant SMS posts has been suspended pending the finalisation of the matching and placement process.

Table 4.3.5 Disciplinary steps taken for not complying with prescribed time-frames for filling SMS posts within 12 months for the period 1 April 2020 and 31 March 2022

Reasons for vacancies not advertised within six months
Not applicable

Reasons for vacancies not filled within twelve months
Not applicable

4.4 JOB EVALUATION

Table 4.4.1 Job Evaluation by Salary band for the period 1 April 2021 and 31 March 2022

Salary band	Number of posts on approved establishment	Number of Jobs Evaluated	% of posts evaluated by salary bands	Posts Upgraded		Posts downgraded	
				Number	% of posts evaluated	Number	% of posts evaluated
Lower skilled (levels 1-2)	2	0	0	0	0	0	0
Skilled (levels 3-5)	79	0	0	0	0	0	0
Highly skilled production (levels 6-8)	123	0	0	0	0	0	0
Highly skilled supervision (levels 9-12)	157	0	0	0	0	0	0
Senior Management Service Band A	80	0	0	0	0	0	0
Senior Management Service Band B	31	0	0	0	0	0	0
Senior Management Service Band C	5	0	0	0	0	0	0
Senior Management Service Band D	1	0	0	0	0	0	0
Total	478	0	0	0	0	0	0

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

Table 4.4.2 Profile of employees whose positions were upgraded due to their posts being upgraded for the period 1 April 2021 and 31 March 2022

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

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

Table 4.4.3 Employees with salary levels higher than those determined by job evaluation by occupation for the period 1 April 2021 and 31 March 2022

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

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

Table 4.4.4 Profile of employees who have salary levels higher than those determined by job evaluation for the period 1 April 2021 and 31 March 2022

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

4.5 EMPLOYMENT CHANGES

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

Table 4.5.1 Annual turnover rates by salary band for the period 1 April 2021 and 31 March 2022

Salary band	Number of employees at beginning of period 1 April 2020	Appointments and transfers into the Department	Terminations and transfers out of the Department	Turnover rate
Lower skilled (levels 1-2)	1	0	0	0
Skilled (levels 3-5)	69	2	6	9
Highly skilled production (levels 6-8)	123	0	6	5
Highly skilled supervision (levels 9-12)	138	15	8	6
Senior Management Service Bands A	75	3	9	12
Senior Management Service Bands B	24	1	4	17
Senior Management Service Bands C	3	0	1	33
Senior Management Service Bands D	1	0	0	0
Contracts	27	71	54	200
Total	461	92	88	61

Table 4.5.2 Annual turnover rates by critical occupation for the period 1 April 2021 and 31 March 2022

Occupation	Employees 1 April 2021	Appointment and transfers into the Department	Terminations and transfers out of the Department	Turnover rate
Senior Management Service	103	11	16	16
TOTAL	103	11	16	16

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

Table 4.5.3 Reasons why staff left the Department for the period 1 April 2020 and 31 March 2021

Termination Type	Number	% of Total Resignations
Death	4	5
Resignation	18	20
Expiry of contract	54	61
Dismissal – operational changes	0	0
Dismissal – misconduct	1	1
Dismissal – inefficiency	0	0
Discharged due to ill-health	0	0
Retirement	4	5
Transfer to other Public Service Departments	7	8
Other		
Total	88	100

Termination Type	Number	% of Total Resignations
Total number of employees who left as a % of total employment	88	100

Table 4.5.4 Promotions by critical occupation for the period 1 April 2021 and 31 March 2022

Occupation	Employees 1 April 2019	Promotions to another salary level	Salary level promotions as a % of employees by occupation	Progressions to another notch within a salary level	Notch progression as a % of employees by occupation
Senior Management Service	103	0	0	0	0
Total	103	0	0	0	0

Table 4.5.5 Promotions by salary band for the period 1 April 2021 and 31 March 2022

Salary band	Employees 1 April 2021	Promotions to another salary level	Salary bands promotions as a % of employees by salary level	Progressions to another notch within a salary level	Notch progression as a % of employees by salary bands
Lower skilled levels (levels 1-2)	0	0	0	0	0
Skilled (levels 3-5)	69	0			
Highly skilled production (levels 6-8)	123	0		0	0
Highly skilled supervision (levels 9-12)	138	2	1.4%	0	0
Senior Management (level 13-16)	103	0	0	0	0
Total	309	2		0	0

4.6 EMPLOYMENT EQUITY

Table 4.6.1 Total number of employees (including employees with disabilities) in each of the following occupational categories as on 31 March 2022

Occupational category	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Legislators, senior officials and managers	103	6	1	8	113	5	3	7	246
Professionals	0	0	0	0	0	0	0	0	0
Technicians and associate professionals	0	0	0	0	0	0	0	0	0
Clerks	52	0	2	1	94	1	2	8	160
Service and sales workers	0	0	0	0	0	0	0	0	0
Skilled agriculture and fishery workers	0	0	0	0	0	0	0	0	0
Craft and related trades workers	0	0	0	0	0	0	0	0	0
Plant and machine operators and assemblers	0	0	0	0	0	0	0	0	0
Elementary occupations	14	0	0	0	12	0	0	0	26
Total	169	6	3	9	219	6	5	15	432
Employees with disabilities	2	0	0	1	2	0	0	0	5

Table 4.6.2 Total number of employees (including employees with disabilities) in each of the following occupational bands as on 31 March 2022

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top Management	1	0	0	1	0	0	1	0	3
Senior Management	35	4	1	4	41	3	0	5	93
Professionally qualified and experienced specialists and mid-management	67	2	0	3	72	2	2	2	150
Skilled technical and academically qualified workers, junior management, supervisors, foremen and superintendents	32	0	2	1	71	1	2	8	117
Semi-skilled and discretionary decision- making	20	0	0	0	23	0	0	0	43
Unskilled and defined decision-making	14	0	0	0	12	0	0	0	26
Total	169	6	3	9	219	6	5	15	432

Table 4.6.3 Recruitment for the period 1 April 2020 to 31 March 2022

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top Management	0	0	0	0	0	0	0	0	0
Senior Management	0	0	1	0	1	0	2	0	4
Professionally qualified and experienced specialists and mid-management	6	0	1	0	7	1	0	0	15
Skilled technical and academically qualified workers, junior management, supervisors, foremen and superintendents	0	0	0	0	0	0	0	0	0
Semi-skilled and discretionary decision- making	1	0	0	0	1	0	0	0	2
Unskilled and defined decision-making	0	0	0	0	0	0	0	0	0
Total	7	0	2	0	9	1	2	0	21
Employees with disabilities									

Table 4.6.4 Promotions for the period 1 April 2021 and 31 March 2022

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

Table 4.6.5 Terminations for the period 1 April 2021 to 31 March 2022

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top Management	1	0	0	0	0	0	0	0	1
Senior Management	9	0	0	0	4	0	0	2	15
Professionally qualified and experienced specialists and mid-management	6	0	0	0	2	1	0	0	9
Skilled technical and academically qualified workers, junior management, supervisors, foremen and superintendents	5	0	0	0	9	0	0	2	16
Semi-skilled and discretionary decision- making	13	0	0	0	34	0	0	0	47
Unskilled and defined decision-making	0	0	0	0	0	0	0	0	0
Total	34	0	0	0	49	1	0	4	88
Employees with disabilities									

Table 4.6.6 Disciplinary action for the period 1 April 2021 and 31 March 2022

Disciplinary action	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Negligence	2	0	0	0	2	0	0	0	4
Insubordination	0	0	0	0	0	0	0	0	0
Sexual harassment	0	0	0	0	0	0	0	0	0

Table 4.6.7 Skills development for the period 1 April 2021 and 31 March 2022

Occupational category	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Legislators, senior officials and managers	7	0	0	2	11	0	0	0	20
Professionals	5	0	0	0	4	0	0	0	9
Technicians and associate professionals	11	0	0	0	13	1	0	0	25
Clerks	2	0	0	0	5	0	0	0	7
Service and sales workers	0	0	0	0	0	0	0	0	0
Skilled agriculture and fishery workers	0	0	0	0	0	0	0	0	0
Craft and related trades workers	0	0	0	0	0	0	0	0	0
Plant and machine operators and assemblers	0	0	0	0	0	0	0	0	0
Elementary occupations	0	0	0	0	0	0	0	0	0
Total	25	0	0	2	33	1	0	0	61
Employees with disabilities	0	0	0	0	0	0	0	0	0

4.7 SIGNING OF PERFORMANCE AGREEMENTS BY SMS MEMBERS

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

Table 4.7.1 Signing of Performance Agreements by SMS members as on 31 May 2022

SMS Level	Total number of funded SMS posts	Total number of SMS members	Total number of signed performance agreements	Signed performance agreements as % of total number of SMS members
Director-General/ Head of Department	1	1	1	100%
Salary level 16	0	0	0	0%
Salary level 15	5	3	3	100%
Salary level 14	32	26	23	88%
Salary level 13	80	76	69	91%
Total	118	106	96	91%

Table 4.7.2 Reasons for not having concluded Performance agreements for all SMS members as on 31 March 2022

1 SMS member was appointed on contract which is less than the stipulated 6 months.
3 SMS members are placed on suspension

Table 4.7.3 Disciplinary steps taken against SMS members for not having concluded Performance agreements as on 31 March 2022

Not applicable

4.8 PERFORMANCE REWARDS

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

Table 4.8.1 Performance rewards by race, gender and disability for the period 1 April 2021 and 31 March 2022

Race and Gender	Beneficiary Profile			Cost	
	Number of beneficiaries	Number of employees	% of total within group	Cost (R'000)	Average cost per employee
African					
Male	13	192	6.80	660.53	50 810.00
Female	9	250	3.60	358.18	39 798.00
Asian					
Male	1	7	14.30	51.18	51 182.00
Female	1	5	20.00	13.27	13 265.00
Coloured					
Male	0	4	0	0	0
Female	0	4	0	0	0
White					
Male	0	8	0	0	0
Female	5	15	33.30	211.84	42 367.00
Total	29	488	5.90	1 295.00	44 655.00

Table 4.8.2 Performance rewards by salary band for personnel below Senior Management Service for the period 1 April 2021 and 31 March 2022

Salary band	Beneficiary Profile			Cost		Total cost as a % of the total personnel expenditure
	Number of beneficiaries	Number of employees	% of total within salary bands	Total Cost (R'000)	Average cost per employee	
Lower skilled (levels 1-2)	0	1	0	0	0	0
Skilled (level 3-5)	1	81	1.20	15 633.00	15 633.00	0.10
Highly skilled production (level 6-8)	8	125	6.40	126 930.87	15 866.00	0.20
Highly skilled supervision (level 9-12)	12	153	7.80	559 248.16	46 604.00	0.50
Total	21	360	5.80	701 812.03	33 420.00	37.10

Table 4.8.3 Performance Rewards by critical occupation for the period 1 April 2021 and 31 March 2022

Critical occupation	Beneficiary Profile			Cost	
	Number of beneficiaries	Number of employees	% of total within occupation	Total Cost (R'000)	Average cost per employee
Senior Manager *	8	107	7.50	593.19	74 148.20
Total	8	107	7.50	593.19	74 148.20

Table 4.8.4 Performance-related rewards (cash bonus), by salary band for Senior Management Service for the period 1 April 2021 and 31 March 2022

Salary band	Beneficiary Profile			Cost		Total cost as a % of the total personnel expenditure
	Number of beneficiaries	Number of employees	% of total within salary bands	Total Cost (R'000)	Average cost per employee	
Band A	5	75	6.70	292.13	58 425.30	0.30
Band B	2	24	8.30	143.12	71 562.30	0.40
Band C	1	3	33.30	157.93	157 934.30	2.20
Band D	0	5	0	0	0	0
Total	8	107	7.50	593.19	74 148.20	0.40

4.9 FOREIGN WORKERS

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

Table 4.9.1 foreign workers by salary band for the period 1 April 2021 and 31 March 2022

Major occupation	01 April 2021		31 March 2022		Change	
	Number	% of total	Number	% of total	Number	% Change
Professionals and Managers	1	100	0	0	0	0
Total	1	100	0	0	0	0

Table 4.9.2 foreign workers by major occupation for the period 1 April 2021 and 31 March 2022

Major occupation	01 April 2021		31 March 2022		Change	
	Number	% of total	Number	% of total	Number	% Change
Professionals and Managers	1	100	0	0	0	0
Total	1	100	0	0	0	0

4.10 LEAVE UTILISATION

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

Table 4.10.1 Sick leave for the period 1 January 2021 to 31 December 2021

Salary band	Total days	% Days with medical certification	Number of employees using sick leave	% of total employees using sick leave	Average days per employee	Estimated cost (R'000)
Lower skills (level 1-2)	-	-	-	-	-	-
Skilled (levels 3-5)	259	82.90	37	15.20	4	229
Highly skilled production (levels 6-8)	524	149.50	80	33	6	802
Highly skilled supervision (levels 9 -12)	546	86.60	67	27.50	8	1464
Top and Senior management (levels 13-16)	354	191.70	50	21	5	1658
Total	1 683	84.60	234	96.7	5	4 153

Table 4.10.2 Disability leave (temporary and permanent) for the period 1 January 2021 to 31 December 2021

Salary band	Total days	% Days with medical certification	Number of employees using disability leave	% of total employees using disability leave	Average days per employee	Estimated cost (R'000)
Lower skilled (levels 1-2)	-	-	-	-	-	-
Skilled (levels 3-5)	6	100	2	12.50	3	6
Highly skilled production (levels 6-8)	85	100	5	31.30	17	151
Highly skilled supervision (levels 9-12)	188	100	6	37.50	31	547
Senior management (levels 13-16)	55	100	3	18.80	18	238
Total	334	100	16	100	21	942

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

Table 4.10.3 Annual leave for the period 1 January 2021 to 31 December 2021

Salary band	Total days taken	Number of employees using annual leave	Average per employee
Lower skilled (levels 1-2)	10	1	10
Skilled Levels 3-5)	1 623	73	13
Highly skilled production (levels 6-8)	3 227	133	17
Highly skilled supervision (levels 9-12)	3 608	161	15
Senior management (levels 13-16)	2 661	117	15
Total	11 129	485	23

Table 4.10.4 Capped leave for the period 1 January 2021 to 31 December 2021

Salary band	Total days of capped leave taken	Number of employees using capped leave	Average number of days taken per employee	Average capped leave per employee as on 31 March 2022
Lower skilled (levels 1-2)	-	-	-	-
Skilled levels 3-5)	-	-	-	33
Highly skilled production (levels 6-8)	-	-	-	8
Highly skilled supervision (levels 9-12)	-	-	-	39
Senior management (levels 13-16)	5	1	5	41
Total	5	1	5	33

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

Table 4.10.5 Leave pay-outs for the period 1 April 2021 and 31 March 2022

Reason	Total amount (R'000)	Number of employees	Average per employee (R'000)
ANNUAL – DISCOUNTING WITH RESIGNATION (WORKDAYS)	1 156	25	46 240
ANNUAL – DISCOUNTING: UNUSED VACATION CREDITS (WORKDAYS)	152	1	152 000
ANNUAL – GRATUITY: DEATH/RETIREMENT/MEDICAL RETIREMENT (WORK)	63	1	63 000
CAPPED – GRATUITY: DEATH/RETIREMENT/MEDICAL RETIREMENT (WORK)	553	1	553 000
Total	1 926	27	814 240

4.11 HIV/AIDS & HEALTH PROMOTION PROGRAMMES

Table 4.11.1 Steps taken to reduce the risk of occupational exposure

Units/categories of employees identified to be at high risk of contracting HIV & related diseases (if any)	Key steps taken to reduce the risk
All employees	HIV/Aids awareness raising session, HIV voluntary counselling and testing

Table 4.11.2 Details of Health Promotion and HIV/Aids Programmes (tick the applicable boxes and provide the required information)

Question	Yes	No	Details if yes
1. Has the Department designated a member of the SMS to implement the provisions contained in Part VI E of Chapter 1 of the Public Service Regulations, 2001? If so, provide her/his name and position	Yes		Mr Sonwabo Shibane Director: Organisational Development and Employee Relations
2. Does the Department have a dedicated unit or has it designated specific staff members to promote the health and well-being of your employees? If so, indicate the number of employees involved in this task and the annual budget that is available for this purpose	Yes		A total of three employees at the level of Director, Deputy Director and Assistant Director. The Budget is provided in the Directorate: Organisational Development and Employee Relations
3. Has the Department introduced an Employee Assistance or Health Promotion Programme for your employees? If so, indicate the key elements/services of this programme	Yes		The proactive services that the Department is availing to its employees are as follow: <ul style="list-style-type: none"> • Health education session (stress management and healthy balanced nutrition education) • Health screening (blood pressure, TB, Cancer, glucose, eye testing, audiologist service, physiotherapist service and weight management) • HIV/Aids awareness and testing • Health assessment and blood donation Financial wellness
4. Has the Department established (a) committee(s) as contemplated in Part VI E.5 (e) of Chapter 1 of the Public Service Regulations, 2001? If so, please provide the names of the members of the committee and the stakeholder(s) that they represent			The Department has established the Human Resource Committee that addresses all Human Capital Management matters. Members of the committee are: The Chief Director: Human Capital Management as a Chairperson, Representatives from other Branches of the Department, Representatives from PSA and NEHAWU.
5. Has the Department reviewed its employment policies and practices to ensure that these do not unfairly discriminate against employees on the basis of their HIV status? If so, list the employment policies/practices so reviewed	Yes		The following policies were approved for inclusivity: <ul style="list-style-type: none"> • Bursary policy • Training Education and Development policy • Occupational Health and Safety policy • Special Leave policy • Working Hours policy • HIV/Aids policy • Job Evaluation policy • Sports and Recreation policy • Funeral and Bereavement policy • Employment Equity policy • Sexual Harassment policy • Health and Productivity policy • Wellness Management policy

Question	Yes	No	Details if yes
6. Has the Department introduced measures to protect HIV-positive employees or those perceived to be HIV-positive from discrimination? If so, list the key elements of these measures	Yes		The measures in place to protect employees are: <ul style="list-style-type: none"> HIV/Aids policy which prohibits discrimination based on HIV status Grievance and disciplinary procedure processes that afford employees opportunity to lodge a complaint Awareness sessions addressing HIV/Aids stigma
7. Does the Department encourage its employees to undergo voluntary counselling and testing? If so, list the results that you have you achieved	Yes		HIV voluntary counselling and testing is conducted annually to provide employees opportunity for HIV/ Aids test
8. Has the Department developed measures/indicators to monitor and evaluate the impact of its Health Promotion Programme? If so, list these measures/indicators	Yes		The measures in place are: <ul style="list-style-type: none"> Employee Health and Wellness Operational Plan with annual indicators System-monitoring tool

4.12 LABOUR RELATIONS

Table 4.12.1 Collective agreements for the period 1 April 2021 and 31 March 2022

Subject matter	Date
None	
Total number of collective agreements	None

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

Table 4.12.2 Misconduct and disciplinary hearings finalised for the period 1 April 2021 and 31 March 2022

Outcomes of disciplinary hearings	Number	% of total
Correctional counselling	-	-
Verbal warning	-	-
Written warning	-	-
Final written warning	2	75%
Suspended without pay	-	-
Fine	-	-
Demotion	-	-
Dismissal	1	25%
Not guilty	-	-
Case withdrawn	-	-
Total	3	100%

Table 4.12.3 Types of misconduct addressed at disciplinary hearings for the period 1 April 2021 and 31 March 2022

Type of misconduct	Number	% of total
Negligence	1	33.3%
Intimidation	1	33.3%
Insubordination	1	33.3%
Sexual Harassment	-	0
Total	3	100%

Table 4.12.4 Grievances lodged for the period between 1 April 2021 and 31 March 2022

Grievances	Number	% of Total
Number of grievances resolved	1	50%
Number of grievances not resolved	1	50%
Total number of grievances lodged	2	100%

Table 4.12.5 Disputes lodged with Councils for the period 1 April 2021 and 31 March 2022

Disputes	Number	% of Total
Number of disputes upheld	2	40%
Number of disputes dismissed	2	40%
Number of disputes in process	-	-
Number of disputes withdrawn	1	20%
Number of disputes settled	-	-
Total number of disputes lodged	5	100%

Table 4.12.6 Strike actions for the period 1 April 2021 and 31 March 2022

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

Table 4.12.7 Precautionary suspensions for the period 1 April 2021 and 31 March 2022

Number of people suspended	7
Number of people whose suspension exceeded 30 days	6
Average number of days suspended	More than a year
Cost of suspension (R'000)	R4 471 769,45

4.13 SKILLS DEVELOPMENT

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

Table 4.13.1 Training needs identified for the period 1 April 2021 and 31 March 2022

Occupational category	Gender	Number of employees as at 1 April 2021	Training needs identified at start of the reporting period			
			Learnerships	Skills Programmes & other short courses	Other forms of training	Total
Legislators, senior officials and managers	Female	126	0	25	0	25
	Male	119	0	21	0	21
Professionals	Female	0	0	21	0	21
	Male	0	0	20	0	20
Technicians and associate professionals	Female	0	0	59	0	59
	Male	0	0	50	0	50
Clerks	Female	105	0	47	0	47
	Male	56	0	11	0	11
Service and sales workers	Female	0	0	0	0	0
	Male	0	0	0	0	0
Skilled agriculture and fishery workers	Female	0	0	0	0	0
	Male	0	0	0	0	0
Craft and related trades workers	Female	0	0	0	0	0
	Male	0	0	0	0	0

Occupational category	Gender	Number of employees as at 1 April 2021	Training needs identified at start of the reporting period			
			Learnerships	Skills Programmes & other short courses	Other forms of training	Total
Plant and machine operators and assemblers	Female	0	0	0	0	0
	Male	0	0	1	0	0
Elementary occupations	Female	12	0	0	0	0
	Male	14	0	1	0	1
Sub Total	Female	243	0	152	0	152
	Male	189	0	104	0	104
Total		432	0	256	0	256

Table 4.13.2 Training provided for the period 1 April 2021 and 31 March 2022

Occupational category	Gender	Number of employees as at 1 April 2021	Training provided within the reporting period			
			Learnerships	Skills Programmes & other short courses	Other forms of training (Internship)	Total
Legislators, senior officials and managers	Female	126	0	31	0	31
	Male	119	0	23	0	23
Professionals	Female	0	0	0	0	0
	Male	0	0	0	0	0
Technicians and associate professionals	Female	0	0	0	0	0
	Male	0	0	0	0	0
Clerks	Female	105	0	5	14	19
	Male	56	0	2	11	13
Service and sales workers	Female	0	0	0	0	0
	Male	0	0	0	0	0
Skilled agriculture and fishery workers	Female	0	0	0	0	0
	Male	0	0	0	0	0
Craft and related trades workers	Female	0	0	0	0	0
	Male	0	0	0	0	0
Plant and machine operators and assemblers	Female	0	0	0	0	0
	Male	0	0	0	0	0
Elementary occupations	Female	12	0	0	0	0
	Male	14	0	0	0	0
Sub Total	Female	243	0	36	14	50
	Male	189	0	25	11	36
Total		432	0	61	25	86

4.14 INJURY ON DUTY

The following tables provide basic information on injury on duty.

Table 4.14.1 Injury on duty for the period 1 April 2021 and 31 March 2022

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

4.15 UTILISATION OF CONSULTANTS

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

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

Table 4.15.1 Report on consultant appointments using appropriated funds for the period 1 April 2021 and 31 March 2022

Project title	Total number of consultants that worked on project	Duration (work days)	Contract value in Rand
None	None	None	None

Total number of projects	Total individual consultants	Total duration Work days	Total contract value in Rand
None	None	None	None

Table 4.15.2 Analysis of consultant appointments using appropriated funds, in terms of Historically Disadvantaged Individuals (HDIs) for the period 1 April 2021 and 31 March 2022

Project title	Percentage ownership by HDI groups	Percentage management by HDI groups	Number of consultants from HDI groups that work on the project
None	None	None	None

Table 4.15.3 Report on consultant appointments using donor funds for the period 1 April 2021 and 31 March 2022

No tenders were awarded using donor funding.

Project title	Total number of consultants that worked on project	Duration (Work days)	Donor and contract value in Rand
None	None	None	None

Total number of projects	Total individual consultants	Total duration Work days	Total contract value in Rand
None	None	None	None

Table 4.15.4 Analysis of consultant appointments using donor funds, in terms of Historically Disadvantaged Individuals (HDIs) for the period 1 April 2021 and 31 March 2022

No tenders were awarded using donor funding.

Project title	Percentage ownership by HDI groups	Percentage management by HDI groups	Number of consultants from HDI groups that work on the project
None	None	None	None

4.16 SEVERANCE PACKAGES

Table 4.16.1 Granting of employee-initiated severance packages for the period 1 April 2021 and 31 March 2022

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



CHAPTER 5

PART E

FINANCIAL INFORMATION



Annual Financial Statements

for the year ended 31 March 2022

REPORT OF THE AUDITOR-GENERAL

1.1 REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

1.1.1 Qualified opinion

1. I have audited the financial statements of the Department of Cooperative Governance set out on pages 119 to 269, which comprise the appropriation statement, statement of financial position as at 31 March 2022, the statement of financial performance, statement of changes in net assets and cash flow statement for the year then ended, as well as notes to the financial statements, including a summary of significant accounting policies.
2. In my opinion, except for the effects of the matters described in basis for qualified opinion the financial statements present fairly, in all material respects, the financial position of the Department of Cooperative Governance as at 31 March 2022, and its financial performance and cash flows for the year then ended in accordance with Modified Cash Standard (MCS) prescribed by National Treasury (NT) and the requirements of the Public Finance Management Act No. 1 of 1999 (PFMA) and the Division of Revenue Act 16 of 2019 (Dora).

1.1.2 Basis for qualified opinion

Goods and Services

3. I was unable to obtain sufficient appropriate audit evidence for payments made to Consultants: Business and advisory services. The department could not provide accurate and complete substantiating records for payments made for project management fees made to Community Work Programme (CWP) implementing agents. Consequently, I was unable to determine whether any adjustment to Consultants: Business and advisory services stated at R323 258 000 (2021: R321 506 000) in note 6 to the financial statements was necessary. I was unable to confirm the amount by alternative means.

Movable tangible capital assets

4. I was unable to obtain sufficient appropriate audit evidence that management had properly accounted

for movable tangible capital and minor assets for CWP, due to the status of the accounting records I could not trace the assets from the asset register to the floor and I could not trace assets selected from the floor to the asset register because of no unique identification information. I was unable to confirm these assets by alternative means. Consequently, I was unable to determine whether any adjustments were necessary to movable tangible capital assets stated at R353 081 000 (2021: R321 377 000) and minor assets stated at R80 669 000 (2021: R68 729 000) in note 39 to the financial statements.

Prepayment and advances

5. The department expensed prepayments that were made to the implementing agents using duplicate invoices and incorrect invoice amount in the financial system. Consequently, the prepayments balance of R31 545 000 in the statement of financial position and disclosure note 12 is misstated and the goods and services line items to where the advances were cleared are misstated.

1.1.3 Context for the opinion

6. 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 my report.
7. I am independent of the department in accordance with the International Ethics Standards Board for Accountants' International code of ethics for professional accountants (including International Independence Standards) (IESBA code) as well as other ethical requirements that are relevant to my audit in South Africa. I have fulfilled my other ethical responsibilities in accordance with these requirements and the IESBA code.
8. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Annual Financial Statements

for the year ended 31 March 2022

1.1.4 Other matters

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

Unaudited supplementary schedules

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

1.1.5 Responsibilities of the accounting officer for the financial statements

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

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

13. 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.

14. A further description of my responsibilities for the audit of the financial statements is included in the annexure to this auditor's report.

1.2 REPORT ON THE AUDIT OF THE ANNUAL PERFORMANCE REPORT

1.2.1 Introduction and scope

15. In accordance with the Public Audit Act 25 of 2004 (PAA) and the general notice issued in terms thereof, I have a responsibility to report on the usefulness and reliability of the reported performance information against predetermined objectives for selected programme presented in the annual performance report. I performed procedures to identify material findings but not to gather evidence to express assurance.
16. My procedures address the usefulness and reliability of the reported performance information, which must be based on the department's approved performance planning documents. I have not evaluated the completeness and appropriateness of the performance indicators included in the planning documents. My procedures do not examine whether the actions taken by the department enabled service delivery. My procedures do not extend to any disclosures or assertions relating to the extent of achievements in the current year or 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.
17. 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 programme presented in the department's annual performance report for the year ended 31 March 2022:

Programme	Pages in the annual performance report
Programme 2 – Local Government Support and Interventions Management	36 – 47



Annual Financial Statements

for the year ended 31 March 2022

18. 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.

19. I did not identify any material findings on the usefulness and reliability of the reported performance information for this programme. (Programme 2 - Local Government Support and Interventions Management)

1.2.2 Other matters

20. I draw attention to the matters below.

1.2.2.1 Achievement of planned targets

21. Refer to the annual performance report on pages 33 to 89 for information on the achievement of planned targets for the year and management's explanations provided for the under and over achievement of targets.

1.2.2.2 Adjustment of material misstatements

22. I identified material misstatements in the annual performance report submitted for auditing. These material misstatements were in the reported performance information of programme 2 - Local Government Support and Interventions Management. As management subsequently corrected the misstatements, I did not raise any material findings on the usefulness and reliability of the reported performance information.

1.3 REPORT ON THE AUDIT OF COMPLIANCE WITH LEGISLATION

1.3.1 Introduction and scope

23. In accordance with the PAA and the general notice issued in terms thereof, I have a responsibility to report material findings on the department's compliance with specific matters in key legislation. I performed procedures to identify findings but not to gather evidence to express assurance.

24. The material findings on compliance with specific matters in key legislation are as follows:

Annual financial statements, performance reports and annual reports

25. The financial statements submitted for auditing were not prepared in accordance with the prescribed financial reporting framework and supported by full and proper records as required by section 40(1) (a) and (b) of the PFMA. Material misstatements identified by the auditors in the submitted financial statements were not adequately corrected, which resulted in the financial statements receiving a qualified opinion.

Asset management

26. I was unable to obtain sufficient appropriate audit evidence that the disposal of movable assets was done in a manner most advantageous to the state, as required by treasury regulation 16A.7.1.

27. I was unable to obtain sufficient appropriate audit evidence that proper control systems were in place at the department to ensure the safeguarding of assets, as required by treasury regulation 10.1.1(a).

Expenditure management

28. Effective internal controls were not in place for approval and processing of payments, as required by treasury regulation 8.1.1.

29. Effective steps were not taken to prevent fruitless and wasteful expenditure amounting to R4 492 278 as required by section 38(1) (c) (ii) of the PFMA and treasury regulation 9.1.1. The majority of the fruitless and wasteful expenditure was caused by payments made to deceased and employees employed by government CWP participants.

30. Effective and appropriate steps were not taken to prevent irregular expenditure amounting to R499 449 000 as disclosed in note 31 to the annual financial statements, as required by section 38(1) (c) (ii) of the PFMA and treasury regulation 9.1.1. The majority of the irregular expenditure was caused by payments made to expired contracts relating to lease agreements and CWP procurement and project management fees.

1.3.1.1 Consequence management

31. I was unable to obtain sufficient appropriate audit evidence that disciplinary steps were taken against

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for the year ended 31 March 2022

officials who had incurred irregular expenditure as required by section 38(1) (h) (iii) of the PFMA. This was due to proper and complete records that were not maintained as evidence to support the investigations into irregular expenditure.

32. I was unable to obtain sufficient appropriate audit evidence that disciplinary steps were taken against officials who had incurred fruitless and wasteful expenditure as required by section 38(1) (h) (iii) of the PFMA. This was due to proper and complete records that were not maintained as evidence to support the investigations into fruitless and wasteful expenditure.

1.3.1.2 Procurement and contract management

33. Some of the contracts were not awarded in an economical manner and/or the prices of the goods or services were not reasonable as required by PFMA 38(1)(b) and PFMA 45(b).
34. Some of the invitation to tender for procurement of commodities designated for local content and production, did not stipulate the minimum threshold for local production and content as required by the 2017 Procurement Regulation 8(2).

1.4 OTHER INFORMATION

35. The accounting officer is responsible for the other information. The other information comprises the information included in the annual report. The other information does not include the financial statements, the auditor's report and the selected programme presented in the annual performance report that has been specifically reported in this auditor's report.
36. 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 on it.
37. 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.

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

1.5 INTERNAL CONTROL DEFICIENCIES

39. 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. The matters reported below are limited to the significant internal control deficiencies that resulted in the qualified opinion and the findings on compliance with legislation included in this report.
40. Leadership did not communicate and monitor policies and procedures to enable and support understanding and execution of internal control objectives, processes and responsibilities.
41. Leadership exercised limited oversight responsibility regarding financial and performance reporting and compliance and related internal controls.
42. Leadership did not sufficiently monitor the implementation of action plans to address all internal control deficiencies.
43. Management did not effectively implement proper record keeping in a timely manner to ensure that complete, relevant and accurate information is accessible and available to support financial reporting.
44. Management implements limited controls over daily and monthly processing and reconciling of transactions as misstatement we still identified.
45. Management did not prepare regular, accurate and complete financial reports that are supported and evidenced by reliable information.
46. Management did not effectively review and monitor compliance with applicable laws and regulations.

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for the year ended 31 March 2022

1.6 MATERIAL IRREGULARITIES

47. In accordance with the PAA and the Material Irregularity Regulations, I have a responsibility to report on material irregularities identified during the audit and on the status of the material irregularities reported in the previous year's auditor's report.

1.6.1 Status of previously reported material irregularities

1.6.2 Payments to non-qualifying government employees on the CWP

48. Payments were made in 2018-19 through the CWP to non-qualifying government employees who were further paid by their relevant departments where they are employed, as effective internal controls were not in place for the approval and processing of payments, as required by treasury regulations 8.1.1. The non-compliance is likely to result in a material financial loss, if not recovered. The accounting officer was notified of the material irregularity on 13 August 2019.

49. In the previous financial year, I concluded that appropriate actions were being taken due to the appointment of a new accounting officer on 04 April 2020 subsequent to the material irregularity notification that was issued on 13 August 2019 and the audit report sign-off on 22 October 2019. The accounting officer was allowed time to implement actions to resolve the material irregularity with knowledge of the challenges that were presented by the nationwide lockdown restrictions. The investigation commissioned by the preceding accounting officer to quantify the financial loss, identify parties that are responsible for the material irregularity was also in progress.

50. The investigation was concluded in October 2020; however, the investigation did not quantify the financial loss as the scope was too broad and not specific to the material irregularity or the identified non-compliance and the officials that were found responsible for the non-compliance are in suspension pending the disciplinary proceedings. There was no evidence provided to confirm recoveries of the financial loss and the accounting officer also did not implement controls to prevent the non-compliance

from recurring and that resulted in further losses due to payments made to some of the recurring perusal participants in both 2019/20 and 2020/21 therefore, I conclude that the accounting officer did not take appropriate actions.

51. I recommended that the accounting officer should take the following actions to address the material irregularity, which should be implemented by 31 January 2022.

- The financial loss relating to non-qualifying participants should be appropriately and accurately quantified.
- Appropriate actions should be taken to recover the financial losses suffered by the department.
- If it is determined that the department suffered the financial losses through criminal acts or possible criminal acts or omission, this should be reported to the South African Police Service as required by TR 12.5.1.
- Implement appropriate and proactive internal controls that prevents payments to non-qualifying government employees through validation of participants and removal of non-qualifying government employees from the database.
- Report government employees that are confirmed to have unduly benefited from the CWP project to their respective employers and DPSA.
- Effective and appropriate disciplinary steps should be taken against any official (s) that the investigation found to be responsible, as required by section 38 (1)(h) of the PFMA

and in accordance with TR 9.1.3.

52. On 30 January 2022, the accounting officer response on the implementation of the recommendations was received and adequate progress was made in implementing the recommendations but all the actions to address the material irregularity were not yet completed. I granted the accounting officer additional time to complete the actions. At the time of the audit report, the assessment of the progress made with completing the actions was still in progress and I will conclude on the completeness of the actions taken to address the material irregularity during the next audit cycle.

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for the year ended 31 March 2022

Transfer payment to incorrect recipient for Municipality Infrastructure Grant (MIG)

53. The department incorrectly made a Municipal Infrastructure Grant payment total of R183 450 000.00 to a supplier on the central payment system with a similar name in July and August 2018 as effective internal controls were not in place for the approval and processing of payments as required by treasury regulations 8.1.1. The department is likely to incur a material financial loss of R98 241 000 as the amount was still not recovered at year-end, as disclosed in note 15.5 of the financial statements.

54. The accounting officer was notified of the material irregularity on 24 July 2019. The following actions have been taken to resolve the material irregularity:

- On request of the accounting officer, the internal audit units conducted an investigation to identify officials who approved the payments and initiate consequence management. The investigation was completed during the 2020-21 financial year; disciplinary hearings were conducted and consequence management has been effected, where relevant.
- The disciplinary action taken against the six officials who were involved in the transactions is as follows:
 - Two officials (level 5) in finance were given 6 months final warnings and 2 months suspension without pay.
 - Two officials (level 8 and level 11) were dismissed.
 - One SMS member resigned before the disciplinary hearing was held; and
 - A disciplinary hearing in terms on one SMS member was conducted and employee was not found guilty of misconduct.
- The Special Commercial Crimes Unit (HAWKS), State Attorney and the Special Investigating Unit have taken the incorrectly paid service provider to court from 2019/20 financial year. To date the accounting officer has managed to recover R4 750 000 out of the R102 991 000. The accounting officer committed to strengthen controls and I have not noted any similar incorrect payment since the notification of the MI.

55. I will follow up on the progress made on the recovery of the financial loss through the criminal cases arising

from the outcome of the court ruling if the department will be able to recover the balance of R98 421 000 during my next audit.

Payments for services not received – Deceased participants on CWP

56. Payments were made in 2018-19 through the CWP to deceased participants, as effective internal controls were not in place for the approval and processing of payments, as required by treasury regulations 8.1.1. The non-compliance is likely to result in a material financial loss, if not recovered.

57. The accounting officer was notified of the material irregularity on 13 August 2019. The following actions have been taken to resolve the material irregularity:

- The accounting officer appointed a service provider on 31 October 2019 to perform an investigation and to quantify the financial loss incurred.
- The external investigations were completed in October 2020; the investigation confirmed the non-compliance and identified officials that were responsible for the breakdown of internal controls and consequently the non-compliance. The recommendation of the investigation report to take disciplinary actions against the responsible officials is in progress and is expected to be concluded in 2022.
- The investigation resulted in four of the six officials found to be responsible for the material irregularity being acquitted and two are still under suspension pending the conclusion of the disciplinary proceedings.
- The current year's follow up revealed that the number of instances has reduced significantly.
- The financial losses for deceased participants were quantified and, in the process, to recover. Out of eight, five NPO's have signed the notification of debt in May 2022 in terms of payments to deceased participants and the amounts will be recovered after the close out processes are concluded. In addition, management has been identifying the deceased participant instances on a consistent basis and deducting any payments made to deceased participants from the payments due to the implementing agents on the new contracts.

58. I will follow up on the progress and the implementation of the planned actions taken including the finalisation

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for the year ended 31 March 2022

of the disciplinary steps and the recovery of the financial losses from the implementing agents during my next audit.

Prepayment for goods and services that were not received at CWP sites

59. The department made quarterly advance payments to implementing agents on the CWP without the required evidence that previous advance payments were spent correctly resulting in payments being made for goods and services that were not received at the CWP sites, as effective internal controls were not in place for the approval and processing of payments as required by treasury regulations 8.1.1. The non-compliance is likely to result in a material financial loss, if not recovered. The accounting officer was notified of the material irregularity on 13 August 2019.
60. The expenditure cleared against the prepayment has significantly reduced due to the appropriate actions taken by the accounting officer in obtaining the appropriate supporting documents to clear the prepayment balance. The close-out procedures are still in progress due to the reconciliation of the fixed asset registers relating to CWP assets procured by the implementing agents on behalf of the department.
61. Four of the initial six officials found to be responsible for the material irregularity were acquitted and two are still under suspension pending the conclusion of the disciplinary proceedings.
62. Furthermore, the accounting officer requested the HAWKs to further investigate the implicated officials.
63. A cut-off date, 31 March 2022, was given to all NPOs to submit all the invoices and support from previous years to clear the advance and reconcile the total balance.
64. I will follow up on the conclusion of the close out processes and the finalisation of the disciplinary action in the next audit cycle

1.6.2.1 Project management fees paid to implementing agents for services not received – 2019

65. The department made a project management payment to the implementing agents for the CWP whose contract started on 1 April 2018 and end on 30 September 2021 with inadequate evidence to justify such payments and resulted in payments for services not received, as effective internal controls were not in place for the approval and processing of payments as required by treasury regulations 8.1.1.

The non-compliance is likely to result in a material financial loss, if not recovered.

66. The accounting officer was notified of the material irregularity on 26 August 2019. The following actions have been taken to resolve the material irregularity:
 - The conclusion of the close-out procedure is still in progress due to the reconciliation of fixed asset register for CWP assets procured by the implementing agents on behalf of the department.
 - Four of the six officials found to be responsible for the material irregularity were acquitted and two are still under suspension pending the conclusion of the disciplinary proceedings.
 - Furthermore, the accounting officer requested the HAWKs to further investigate the implicated officials.
67. The contract with the implementing agent has ended and the close-out process is still in progress due to the extension granted to the implementing agent to reconcile all the outstanding invoices until 31 March 2022. In addition to that the department still needs to reconcile the CWP asset register before issuing a close-out certificate to the NPO's. The department will then be in a position to conclude the actual project management fees paid versus the amounts payable to the implementing agents, taking into account the retention fees and any project management fees not supported in this determination.
68. I will follow up on the close out procedure during my next audit. The design and implementation of internal controls to prevent a recurrence of similar matters will be followed up in the next audit cycle with the commencement of payments relating to the new contracts.

Auditor-General

Pretoria

01 August 2022



AUDITOR - GENERAL
SOUTH AFRICA

Auditing to build public confidence

Annual Financial Statements

for the year ended 31 March 2022

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 relating to events or conditions that may cast significant doubt on the ability of the Department of Cooperative Governance to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements about the material

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

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

COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE

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

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for the year ended 31 March 2022

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DEPARTMENT OF COOPERATIVE GOVERNANCE - VOTE 3

APPROPRIATION STATEMENT

for the year ended 31 March 2022

Appropriation per programme									
	2021/22							2020/21	
	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
Programme									
1. Administration	315 658	-	23 217	338 875	332 293	6 582	98.1%	301 519	285 269
2. Local Government Support & Intervention management	17 433 992	-	(15 717)	17 418 275	17 403 184	15 091	99.9%	15 991 824	15 981 304
3. Institutional Development	78 599 372	-	-	78 599 372	76 645 019	1 954 353	97.5%	85 916 870	83 226 060
4. National Disaster Management Centre	698 256	-	-	698 256	536 915	161 341	76.9%	633 952	330 81
5. Community Work Programme	4 212 653	-	(7 500)	4 205 153	3 525 647	679 506	83.8%	4 098 622	3 482 391
Total	101 259 931	-	-	101 259 931	98 443 058	2 816 873	97.2%	106 942 787	103 305 842

APPROPRIATION STATEMENT

for the year ended 31 March 2022

	2021/22		2020/21	
	Final Appropriation	Actual Expenditure	Final Appropriation	Actual Expenditure
TOTAL (brought forward)				
Reconciliation with statement of financial performance				
ADD				
Departmental receipts	18 634		11 861	
NRF Receipts				
Aid assistance				
Actual amounts per statement of financial performance (total revenue)	101 278 565		106 954 648	
ADD				
Aid assistance				
Prior year unauthorised expenditure approved without funding				
Actual amounts per statement of financial performance (total expenditure)		98 443 058		103 305 842

DEPARTMENT OF COOPERATIVE GOVERNANCE - VOTE 3

APPROPRIATION STATEMENT

for the year ended 31 March 2022

Appropriation per economic classification									
	2021/22							2020/21	
	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	5 035 438	(3 927)	(20 275)	5 011 236	4 166 697	844 539	83,1%	4 791 813	1 803 958
Compensation of employees	358 126	-	-	358 126	337 454	20 672	94,2%	371 381	326 644
Goods and services	4 677 312	(3 927)	(20 275)	4 653 110	3 829 243	823 867	82,3%	4 420 432	1 477 314
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	96 202 356	6	1 169	96 203 531	94 231 527	1 972 004	98,0%	102 098 308	101 449 218
Provinces and municipalities	95 099 858	(83)	1	95 099 776	93 148 805	1 950 971	97,9%	101 603 205	98 819 283
Departmental agencies and accounts	734 834	-	-	734 834	734 834	-	100,0%	486 058	485 958
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	2 178	-	-	2 178	316	1 862	14,5%	640	330
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	14 495	-	-	14 495	8 161	6 334	56,3%	7 611	7 512
Households	350 991	89	1 168	352 248	339 411	12 837	96,4%	794	2 136 135
Payments for capital assets	22 076	3 910	19 106	45 092	44 762	330	99,3%	52 392	52 392
Buildings and other fixed structures	4 600	-	2 837	7 437	7 437	-	100,0%	1 366	1 366
Machinery and equipment	17 466	2 301	16 269	36 036	35 706	330	99,1%	49 757	49 757
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	1 619	-	1 619	1 619	-	100,0%	1 245	1 245
Land and subsoil assets	-	-	-	-	-	-	-	-	-

APPROPRIATION STATEMENT

for the year ended 31 March 2022

Appropriation per economic classification									
	2021/22							2020/21	
	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
Intangible assets	10	(10)	-	-	-	-	-	24	24
Payments for financial assets	61	11	-	72	72	-	100,0%	274	274
Total	101 259 931	-	-	101 259 931	98 443 058	2 816 873	97,2%	106 942 787	103 305 842

Programme I: ADMINISTRATION									
	2021/22							2020/21	
	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. MINISTRY	31 675	(734)	2 968	33 909	29 771	4 138	87,8%	31 026	30 482
2. MANAGEMENT	19 651	1 655	-	21 306	21 306	-	100,0%	19 294	17 399
3. CORPORATE SERVICES	147 285	(6 940)	20 249	160 594	160 231	363	99,8%	141 399	133 739
4. FINANCIAL SERVICES	52 603	(1 737)	-	50 866	49 674	1 192	97,7%	45 433	41 515
5. INTERNAL AUDIT AND RISK MANAGEMENT	14,686	(4113)	-	10,573	9684	889	91,6%	13497	11264
6. OFFICE ACCOMMODATION	49758	11869	-	61627	61627	-	100%	50870	50870
Total for sub programmes	315 658	-	23 217	338 875	332 293	6 582	98,1%	301 519	285 269
Economic classification									
Current payments	310 857	1	22 180	333 038	326 457	6 581	98,0%	295 061	278 811
Compensation of employees	167 721	(3 000)	-	164 721	158 615	6 106	96,3%	159 610	149 419

DEPARTMENT OF COOPERATIVE GOVERNANCE - VOTE 3

APPROPRIATION STATEMENT

for the year ended 31 March 2022

Programme I: ADMINISTRATION									
	2021/22							2020/21	
	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
Goods and services	143 136	3 001	22 180	168 317	167 842	475	99,7%	135 451	129 392
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	1 021	(1)	316	1 336	1 335	1	99,9%	444	444
Provinces and municipalities	119	(89)	-	30	30	-	100,0%	10	10
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	902	88	316	1 306	1 305	1	99,9%	434	434
Payments for capital assets	3 729	-	721	4 450	4 450	-	100,0%	5 750	5 750
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	3 729	-	721	4 450	4 450	-	100,0%	5 750	5 750
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-	-	-
Intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	51	-	-	51	51	-	100,0%	264	264
Total	315 658	-	23 217	338 875	332 293	6 582	98,1%	301 519	285 269

APPROPRIATION STATEMENT

for the year ended 31 March 2022

Programme 2: LOCAL GOVERNMENT SUPPORT AND INTERVENTION MANAGEMENT									
	2021/22							2020/21	
	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. MANAGEMENT: LOCAL GOVERNMENT SUPPORT AND INTERVENTION MANAGEMENT	5 594	(906)	-	4 688	3 007	1 681	64,1%	3 175	2 766
2. PERFORMANCE MONITORING	15 251	3 521	(3 479)	15 293	13 585	1 708	88,8%	13 411	13 406
3. LOCAL GOVERNMENT IMPROVEMENT PROGRAMME	25 895	(1)	-	25 894	21 810	4 084	84,2%	22 198	21 329
4. MUNICIPAL INFRASTRUCTURE GRANT ADMINISTRATION	41,658	(6)	(6,908)	34,744	32,405	2,339	93,3%	34,699	30,154
5. URBAN DEVELOPMENT PLANNING	11,393	(942)	(1,856)	8,595	6,572	2,023	76,5%	9,514	9,441
6. INTEGRATED DISTRICTS AND REGIONAL SPATIAL PLANNING	14,521	164	(3,474)	11,211	11,210	1	100%	10,820	10,525
7. INTERGOVERNMENTAL POLICY AND PRACTICE	10,238	(1,830)	-	8,408	5,153	3,255	61,3%	10,196	5,972
8. INTEGRATED URBAN DEVELOPMENT GRANT	1,009,068	-	-	1,009,068	1,009,068	-	100%	936,368	936,368
9. MUNICIPAL DEMARCATION BOARD	70,601	-	-	70,601	70,601	-	100%	63,017	63,017
10. SOUTH AFRICAN CITIES NETWORK	8,161	-	-	8,161	8,161	-	100%	7,512	7,512

DEPARTMENT OF COOPERATIVE GOVERNANCE - VOTE 3

APPROPRIATION STATEMENT

for the year ended 31 March 2022

Programme 2: LOCAL GOVERNMENT SUPPORT AND INTERVENTION MANAGEMENT									
	2021/22							2020/21	
	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
11.MUNICIPAL INFRASTRUCTURE GRANT	15,592,748	-	-	15,592,748	15,592,748	-	100%	14,491,065	14,491,065
12.MUNICIPAL INFRASTRUCTURE SUPPORT AGENT	628,864	-	-	628,864	628,864	-	100%	389,849	389,749
Total for sub programmes	17 433 992	-	(15 717)	17 418 275	17 403 184	15 091	99,9%	15 991 824	15 981 304
Economic classification									
Current payments	124 457	(1)	(16 118)	108 338	93 247	15 091	86,1%	103 834	93 415
Compensation of employees	93 264	-	(2 500)	90 764	81 439	9 325	89,7%	90 225	81 634
Goods and services	31 193	(1)	(13 618)	17 574	11 808	5 766	67,2%	13 609	11 781
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	17 309 531	1	285	17 309 817	17 309 817	-	100,0%	15 887 951	15 887 850
Provinces and municipalities	16 601 816	-	-	16 601 816	16 601 816	-	100,0%	15 427 433	15 427 433
Departmental agencies and accounts	699 465	-	-	699 465	699 465	-	100,0%	452 866	452 766
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	8 161	-	-	8 161	8 161	-	100,0%	7 512	7 512
Households	89	1	285	375	375	-	100,0%	140	139

APPROPRIATION STATEMENT

for the year ended 31 March 2022

Programme 2: LOCAL GOVERNMENT SUPPORT AND INTERVENTION MANAGEMENT									
	2021/22							2020/21	
	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	-	-	116	116	116	-	100,0%	37	37
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	-	-	116	116	116	-	100,0%	37	37
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-	-	-
Intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	4	-	-	4	4	-	100,0%	2	2
Total	17 433 992	-	(15 717)	17 418 275	17 403 184	15 091	99,9%	15 991 824	15 981 304

Programme 3: INSTITUTIONAL DEVELOPMENT									
	2021/22							2020/21	
	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. MANAGEMENT: INSTITUTIONAL DEVELOPMENT	3 592	(1 479)	73	2 186	1 199	987	55,8%	3 891	1 065
2. MUNICIPAL HUMAN RESOURCE MANAGEMENT SYSTEM	19 709	(4 266)	(73)	15 370	12 296	3 074	80,0%	13 820	13 820

DEPARTMENT OF COOPERATIVE GOVERNANCE - VOTE 3

APPROPRIATION STATEMENT

for the year ended 31 March 2022

Programme 3: INSTITUTIONAL DEVELOPMENT									
	2021/22							2020/21	
	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
3. MUNICIPAL REVENUE ENHANCEMENT AND AUDIT OUTCOMES	16 383	5 454	-	21 837	19 770	2 067	90,5%	27 347	19 712
4. CITIZEN ENGAGEMENT	8 802	291	-	9 093	6 316	2 777	69,5%	8 636	6 279
5. ANTI-CORRUPTION AND GOOD GOVERNANCE	6 084	465	-	6 549	4 825	1 724	73,7%	7 396	5 650
6. MUNICIPAL PROPERTY RATES	10 524	(465)	-	10 059	9 648	411	95,9%	14 206	12 278
7. MUNICIPAL GOVERNANCE	356 703	-	-	356 703	341 101	15 602	95,6%	5 282	3 641
8. LOCAL GOVERNMENT EQUITABLE SHARE	77 999 135	-	-	77 999 135	76 168 581	1 830 554	97,7%	85 683 326	83 102 374
9. SOUTH AFRICAN LOCAL GOVERNMENT ASSOCIATION	35 369	-	-	35 369	35 369	-	100%	33 192	33 192
10. UNITED CITIES AND LOCAL GOVERNMENT OF AFRICA	7 769	-	-	7 769	-	7 769	0%	-	-
11. MUNICIPAL SYSTEMS IMPROVEMENT GRANT	135 302	-	-	135 302	45 914	89 388	33,9%	119 774	28 049
Total for sub programmes	78 599 372	-	-	78 599 372	76 645 019	1 954 353	97,5%	85 916 870	83 226 060
Economic classification									
Current payments	206 451	-	(335)	206 116	103 254	102 862	50,1%	199 512	89 964
Compensation of employees	43 878	-	-	43 878	41 138	2 740	93,8%	47 560	40 254
Goods and services	162 573	-	(335)	162 238	62 116	100 122	38,3%	151 952	49 710
Interest and rent on land	-	-	-	-	-	-	0%	-	-
Transfers and subsidies	78 392 921	-	262	78 393 183	76 541 692	1 851 491	97,6%	85 717 325	83 136 063

APPROPRIATION STATEMENT

for the year ended 31 March 2022

Programme 3: INSTITUTIONAL DEVELOPMENT									
	2021/22							2020/21	
	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
Provinces and municipalities	77 999 135	-	-	77 999 135	76 168 581	1 830 554	97,7%	85 683 326	83 102 374
Departmental agencies and accounts	35 369	-	-	35 369	35 369	-	100%	33 192	33 192
Higher education institutions	-	-	-	-	-	-	0%	-	-
Foreign governments and international organisations	2 178	-	-	2 178	316	1 862	14,5%	640	330
Public corporations and private enterprises	-	-	-	-	-	-	0%	-	-
Non-profit institutions	6 239	-	-	6 239	-	6 239	0%	-	-
Households	350 000	-	262	350 262	337 426	12 836	96,3%	167	167
Payments for capital assets	-	-	73	73	73	-	100%	33	33
Buildings and other fixed structures	-	-	-	-	-	-	0%	-	-
Machinery and equipment	-	-	73	73	73	-	100%	33	33
Heritage assets	-	-	-	-	-	-	0%	-	-
Specialised military assets	-	-	-	-	-	-	0%	-	-
Biological assets	-	-	-	-	-	-	0%	-	-
Land and subsoil assets	-	-	-	-	-	-	0%	-	-
Intangible assets	-	-	-	-	-	-	0%	-	-
Payments for financial assets	-	-	-	-	-	-	0%	-	-
Total	78 599 372	-	-	78 599 372	76 645 019	1 954 353	97,5%	85 916 870	83 226 060

DEPARTMENT OF COOPERATIVE GOVERNANCE - VOTE 3

APPROPRIATION STATEMENT

for the year ended 31 March 2022

Programme 4: NATIONAL DISASTER MANAGEMENT CENTRE									
	2021/22							2020/21	
	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. MANAGEMENT: HEAD OF THE NATIONAL DISASTER MANAGEMENT CENTRE	4 019	1 845	-	5 864	5 850	14	99,8%	5 148	3 890
2. DISASTER RISK REDUCTION CAPACITY BUILDING AND INTERVENTION	150 140	(3 073)	-	147 067	112 544	34 523	76,5%	99 221	9 424
3. LEGISLATION AND POLICY MANAGEMENT	6 791	369	-	7 160	6 339	821	88,5%	5 263	4 837
4. INTEGRATED PROVINCIAL DISASTER MANAGEMENT SUPPORT MONITORING AND EVALUATION SYSTEMS	3 212	(676)	-	2 536	1 368	1 168	53,9%	5 066	3 041
5. FIRE SERVICES	5 340	(459)	-	4 881	2 351	2 530	48,2%	4 880	2 116
6. INFORMATION TECHNOLOGY INTELLIGENCE AND INFORMATION MANAGEMENT SYSTEMS	29 966	1 994	-	31 960	30 092	1 868	94,2%	21 945	18 051
7. DISASTER RELIEF GRANT	498 788	-	-	498 788	378 371	120 417	75,9%	492 429	289 459
8. MUNICIPAL DISASTER RECOVERY GRANT	-	-	-	-	-	-	0%	-	-
9. PROVINCIAL DISASTER RECOVERY GRANT	-	-	-	-	-	-	0%	-	-
Total for sub programmes	698 256	-	-	698 256	536 915	161 341	76,9%	633 952	330 818

APPROPRIATION STATEMENT

for the year ended 31 March 2022

Programme 4: NATIONAL DISASTER MANAGEMENT CENTRE									
	2021/22							2020/21	
	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	196 430	(3 927)	(380)	192 123	151 294	40 829	78,7%	140 458	40 393
Compensation of employees	26 649	-	-	26 649	24 854	1 795	93,3%	29 901	24 395
Goods and services	169 781	(3 927)	(380)	165 474	126 440	39 034	76,3%	110 557	15 998
Interest and rent on land	-	-	-	-	-	-	0%	-	-
Transfers and subsidies	498 883	6	221	499 110	378 598	120 512	75,9%	492 588	289 519
Provinces and municipalities	498 788	6	-	498 794	378 377	120 417	75,9%	492 436	289 466
Departmental agencies and accounts	-	-	-	-	-	-	0%	-	-
Higher education institutions	-	-	-	-	-	-	0%	-	-
Foreign governments and international organisations	-	-	-	-	-	-	0%	-	-
Public corporations and private enterprises	-	-	-	-	-	-	0%	-	-
Non-profit institutions	95	-	-	95	-	95	0%	99	-
Households	-	-	221	221	221	-	100%	53	53
Payments for capital assets									
Buildings and other fixed structures									
Machinery and equipment	2 937	3 910	159	7 006	7 006	-	100%	901	901
Heritage assets	-	-	-	-	-	-	0%	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	0%	-	-
Land and subsoil assets	-	-	-	-	-	-	0%	-	-

DEPARTMENT OF COOPERATIVE GOVERNANCE - VOTE 3

APPROPRIATION STATEMENT

for the year ended 31 March 2022

Programme 4: NATIONAL DISASTER MANAGEMENT CENTRE									
	2021/22							2020/21	
	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
Intangible assets	-	-	-	-	-	-	0%	-	-
Payments for financial assets	6	11	-	17	17	-	100%	5	5
Total	698 256	-	-	698 256	536 915	161 341	76,9%	633 952	330 818

APPROPRIATION STATEMENT

for the year ended 31 March 2022

Programme 5: COMMUNITY WORK PROGRAMME									
	2021/22							2020/21	
	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. MANAGEMENT: COMMUNITY WORK PROGRAMME	4 151 355	15 138	(7 500)	4 158 993	3 523 241	635 752	84,7%	4 042 080	3 481 528
2. PROGRAMME COORDINATION	46 823	(12 536)	-	34 287	1 357	32 930	4,0%	41 723	399
3. PARTNERSHIPS NORMS STANDARDS AND INNOVATION	14 475	(2 602)	-	11 873	1 049	10 824	8,8%	14 819	464
Total for sub programmes	4 212 653	-	(7 500)	4 205 153	3 525 647	679 506	83,8%	4 098 622	3 482 391
Economic classification									
Current payments	4 197 243	-	(25 622)	4 171 621	3 492 445	679 176	83,7%	4 052 948	1 301 375
Compensation of employees	26 614	3 000	2 500	32 114	31 408	706	97,8%	44 085	30 942
Goods and services	4 170 629	(3 000)	(28 122)	4 139 507	3 461 037	678 470	83,6%	4 008 863	1 270 433
Interest and rent on land	-	-	-	-	-	-	0%	-	-
Transfers and subsidies									
Provinces and municipalities	-	-	85	85	85	-	100%	-	2 135 342
Departmental agencies and accounts	-	-	-	-	-	-	0%	-	-
Higher education institutions	-	-	-	-	-	-	0%	-	-
Foreign governments and international organisations	-	-	-	-	-	-	0%	-	-

DEPARTMENT OF COOPERATIVE GOVERNANCE - VOTE 3

APPROPRIATION STATEMENT

for the year ended 31 March 2022

Programme 5: COMMUNITY WORK PROGRAMME									
	2021/22							2020/21	
	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
Public corporations and private enterprises	-	-	-	-	-	-	0%	-	-
Non-profit institutions	-	-	-	-	-	-	0%	-	-
Households	-	-	84	84	84	-	100%	-	2 135 342
Payments for capital assets	15 410	-	18 037	33 447	33 117	330	99,0%	45 671	45 671
Buildings and other fixed structures	4 600	-	2 837	7 437	7 437	-	100%	1 366	1 366
Machinery and equipment	10 800	(1 609)	15 200	24 391	24 061	330	98,6%	43 036	43 036
Heritage assets	-	-	-	-	-	-	0%	-	-
Specialised military assets	-	-	-	-	-	-	0%	-	-
Biological assets	-	1 619	-	1 619	1 619	-	100%	1 245	1 245
Land and subsoil assets	-	-	-	-	-	-	0%	-	-
Intangible assets	10	(10)	-	-	-	-	0%	24	24
Payments for financial assets	-	-	-	-	-	-	0%	3	3
Total	4 212 653	-	(7 500)	4 205 153	3 525 647	679 506	83,8%	4 098 622	3 482 391

NOTES TO THE APPROPRIATION STATEMENT

for the year ended 31 March 2022

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

Detail of these transactions can be viewed in the note on Transfers and subsidies disclosure notes and Annexure 1 (A-H) to the Annual Financial Statements.

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

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

3. Detail on payments for financial assets

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

4. Explanations of material variances from Amounts Voted (after Virement):**4.1 Per programme**

	Final Appropriation	Actual Expenditure	Variance R'000	Variance as a % of Final Appropriation
Administration	338 875	332 293	6 582	2%
Local Government Support and Intervention Management	17 418 275	17 403 184	15 091	0%
Institutional Development	78 599 372	76 645 019	1 954 353	2%
National Disaster Management Centre	698 256	536 915	161 341	23%
Community Work Programme	4 205 153	3 525 647	679 506	16%
Etc.				

4.2 Per economic classification

	Final Appropriation	Actual Expenditure	Variance	Variance as a % of Final Appropriation
	R'000	R'000	R'000	R'000
Current payments	5 011 236	4 166 697	844 539	
Compensation of employees	358 126	337 454	20 672	6%
Goods and services	4 653 110	3 829 243	823 867	18%
Interest and rent on land	-	-	-	
Transfers and subsidies	96 203 531	94 231 527	1 972 004	
Provinces and municipalities	95 099 776	93 148 805	1 950 971	2%
Departmental agencies and accounts	734 834	734 834	-	0%
Higher education institutions	-	-	-	
Public corporations and private enterprises	-	-	-	
Foreign governments and international organisations	2 178	316	1 862	85%
Non-profit institutions	14 495	8 161	6 334	44%
Households	352 248	339 411	12 837	4%
Payments for capital assets	45 092	44 762	330	
Buildings and other fixed structures	7 437	7 437	-	0%

NOTES TO THE APPROPRIATION STATEMENT

for the year ended 31 March 2022

	Final Appropriation	Actual Expenditure	Variance	Variance as a % of Final Appropriation
	R'000	R'000	R'000	R'000
Machinery and equipment	36 036	35 706	330	1%
Heritage assets	-	-	-	-
Specialised military assets	-	-	-	-
Biological assets	1 619	1 619	-	0%
Land and subsoil assets	-	-	-	-
Intangible assets	-	-	-	-
Payments for financial assets	72	72	-	0%

4.3 Per conditional grant

	Final Appropriation	Actual Expenditure	Variance	Variance as a % of Final Appropriation
	R'000	R'000	R'000	R'000
<i>Only report on the conditional grants applicable to the department.</i>				
Municipal Infrastructure Grant	15 592 748	15 592 748	-	0%
Integrated Urban Development Grant	1 009 068	1 009 068	-	0%
Disaster Relief Grant	498 788	378 371	120 417	24%
Municipal Systems Improvement Grant	135 302	45 914	89 388	66%

STATEMENT OF FINANCIAL PERFORMANCE

for the year ended 31 March 2022

	Note	2021/22 R'000	2020/21 R'000
REVENUE			
Annual appropriation	1	101 259 931	106 942 787
Departmental revenue	2	18 634	11 861
NRF Receipts		-	-
Aid assistance		-	-
TOTAL REVENUE		101 278 565	106 954 648
EXPENDITURE			
Current expenditure			
Compensation of employees	4	337 454	326 644
Goods and services	5	3 829 243	1 477 315
Interest and rent on land		-	-
Aid assistance		-	-
Total current expenditure		4 166 697	1 803 959
Transfers and subsidies			
Transfers and subsidies	7	94 231 527	101 449 218
Aid assistance		-	-
Total transfers and subsidies		94 231 527	101 449 218
Expenditure for capital assets			
Tangible assets	8	44 762	52 367
Intangible assets	8	-	24
Total expenditure for capital assets		44 762	52 391
Unauthorised expenditure approved without funding		-	-
Payments for financial assets	6	72	274
TOTAL EXPENDITURE		98 443 058	103 305 842
SURPLUS/(DEFICIT) FOR THE YEAR		2 835 507	3 648 806
Reconciliation of Net Surplus/(Deficit) for the year			
Voted funds			
Annual appropriation		2 696 456	3 342 250
Statutory appropriation		-	-
Conditional grants		120 417	294 695
Departmental revenue and NRF Receipts	14	18 634	11 861
Aid assistance		-	-
SURPLUS/(DEFICIT) FOR THE YEAR		2 835 507	3 648 806

STATEMENT OF FINANCIAL POSITION

for the year ended 31 March 2022

	Note	2021/22 R'000	2020/21 R'000
ASSETS			
Current assets		2 856 726	3 677 064
Unauthorised expenditure	9	1 123	1 123
Cash and cash equivalents	10	2 717 764	3 438 278
Other financial assets		-	-
Prepayments and advances	11	31 545	125 330
Receivables	12	106 294	112 333
Loans		-	-
Aid assistance prepayments		-	-
Aid assistance receivable		-	-
Non-current assets		11	7
Investments		-	-
Receivables	12	11	7
Loans		-	-
Other financial assets		-	-
TOTAL ASSETS		2 856 737	3 677 071
LIABILITIES			
Current liabilities		2 856 737	3 677 071
Voted funds to be surrendered to the Revenue Fund	13	2 817 111	3 636 945
Departmental revenue and NRF Receipts to be surrendered to the Revenue Fund	14	16 969	32 353
Bank overdraft		-	-
Payables	15	22 657	7 773
Aid assistance repayable		-	-
Aid assistance unutilised		-	-
TOTAL LIABILITIES		2 856 737	3 677 071
NET ASSETS			

STATEMENT OF CHANGES IN NET ASSETS

for the year ended 31 March 2022

Note	2021/22 R'000	2020/21 R'000
Capitalisation Reserves		
Opening balance	-	-
Transfers:	-	-
Movement in Equity	-	-
Movement in Operational Funds	-	-
Other movements	-	-
Closing balance	-	-
Recoverable revenue		
Opening balance	-	-
Transfers:	-	-
Irrecoverable amounts written off	-	-
Debts revised	-	-
Debts recovered (included in departmental receipts)	-	-
Debts raised	-	-
Closing balance	-	-
Retained funds		
Opening balance	-	-
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	-	-

CASH FLOW STATEMENT

for the year ended 31 March 2022

	Note	2021/22 R'000	2020/21 R'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts		101 278 193	106 954 648
Annual appropriated funds received	1.1	101 259 931	106 942 787
Departmental revenue received	2	17 401	11 242
Interest received	2.2	861	619
NRF Receipts		-	-
Aid assistance received		-	-
Net (increase)/decrease in working capital		114 708	169 312
Surrendered to Revenue Fund		-3 670 725	-3 376 099
Surrendered to RDP Fund/Donor		-	-
Current payments		-4 166 697	-1 803 959
Interest paid		-	-
Payments for financial assets		-72	-274
Transfers and subsidies paid		-94 231 527	-101 449 218
Net cash flow available from operating activities	16	-676 120	494 410
CASH FLOWS FROM INVESTING ACTIVITIES			
Distribution/dividend received			
Payments for capital assets	8	-44 762	-52 391
Proceeds from sale of capital assets	2.3	372	-
(Increase)/decrease in loans		-	-
(Increase)/decrease in investments		-	-
(Increase)/decrease in other financial assets		-	-
(Increase)/decrease in non-current receivables	12	-4	71
Net cash flows from investing activities		-44 394	-52 320
CASH FLOWS FROM FINANCING ACTIVITIES			
Increase/(decrease) in net assets		-	-
Increase/(decrease) in non-current payables		-	-
Net cash flows from financing activities		-	-
Net increase/(decrease) in cash and cash equivalents		-720 514	442 090
Cash and cash equivalents at beginning of period		3 438 278	2 996 188
Unrealised gains and losses within cash and cash equivalents		-	-
Cash and cash equivalents at end of period	17	2 717 764	3 438 278

PART A: ACCOUNTING POLICIES

Summary of significant accounting policies

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

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

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

1. Basis of preparation

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

2. Going concern

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

3. Presentation currency

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

4. Rounding

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

5. Foreign currency translation

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

6. Comparative information

6.1 Prior period comparative information

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

6.2 Current year comparison with budget

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

7. Revenue

7.1 Appropriated funds

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

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

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

7.2 Departmental revenue

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

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

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2022

7.3 Accrued departmental revenue

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

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

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

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

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

8. Expenditure**8.1 Compensation of employees****8.1.1 Salaries and wages**

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

8.1.2 Social contributions

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

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

8.2 Other expenditure

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

8.3 Accruals and payables not recognised

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

8.4 Leases**8.4.1 Operating leases**

Operating lease payments made during the reporting period are recognised as current expenditure in the statement of financial performance on the date of payment. The operating lease commitments are recorded in the notes to the financial statements.

8.4.2 Finance leases

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

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

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

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

9. Aid Assistance**9.1 Aid assistance received**

Aid assistance received in cash is recognised in the statement of financial performance when received. In-kind aid assistance is recorded in the notes to the financial statements on the date of receipt and is measured at fair value.

Aid assistance not spent for the intended purpose and any unutilised funds from aid assistance that are required to be refunded to the donor are recognised as a payable in the statement of financial position.

9.2 Aid assistance paid

Aid assistance paid is recognised in the statement of financial performance on the date of payment. Aid assistance payments made prior to the receipt of funds are recognised as a receivable in the statement of financial position.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2022

10. Cash and cash equivalents

Cash and cash equivalents are stated at cost in the statement of financial position.

Bank overdrafts are shown separately on the face of the statement of financial position as a current liability.

For the purposes of the cash flow statement cash and cash equivalents comprise cash on hand deposits held other short-term highly liquid investments and bank overdrafts.

11. Prepayments and advances

Prepayments and advances are recognised in the statement of financial position when the department receives or disburses the cash.

Prepayments and advances are initially and subsequently measured at cost.

Prepayments and advances are expensed when invoices for expenditure are received.

12. Loans and receivables

Loans and receivables are recognised in the statement of financial position at cost plus accrued interest where interest is charged less amounts already settled or written-off. Write-offs are made according to the department's write-off policy.

13. Investments

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

14. Financial assets**14.1 Financial assets**

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

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

14.2 Impairment of financial assets

Where there is an indication of impairment of a financial asset an estimation of the reduction in the recorded carrying value to reflect the best estimate of the amount of the future economic benefits expected to be received from that asset is recorded in the notes to the financial statements.

15. Payables

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

16. Capital Assets**16.1 Immovable capital assets**

Immovable assets reflected in the asset register of the department are recorded in the notes to the financial statements at cost or fair value where the cost cannot be determined reliably. Immovable assets acquired in a non-exchange transaction are recorded at fair value at the date of acquisition. Immovable assets are subsequently carried in the asset register at cost and are not currently subject to depreciation or impairment.

Subsequent expenditure of a capital nature forms part of the cost of the existing asset when ready for use.

Additional information on immovable assets not reflected in the assets register is provided in the notes to financial statements.

16.2 Movable capital assets

Movable capital assets are initially recorded in the notes to the financial statements at cost. Movable capital assets acquired through a non-exchange transaction is measured at fair value as at the date of acquisition.

Where the cost of movable capital assets cannot be determined reliably the movable capital assets are measured at fair value and where fair value cannot be determined; the movable assets are measured at R1.

All assets acquired prior to 1 April 2002 (or a later date as approved by the OAG) may be recorded at R1.

Movable capital assets are subsequently carried at cost and are not subject to depreciation or impairment.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2022

Biological assets are subsequently carried at fair value.
[Add this sentence on biological assets if the department has elected to revalue its biological assets at reporting date]

Subsequent expenditure that is of a capital nature forms part of the cost of the existing asset when ready for use.

16.3 Intangible assets

Intangible assets are initially recorded in the notes to the financial statements at cost. Intangible assets acquired through a non-exchange transaction are measured at fair value as at the date of acquisition.

Internally generated intangible assets are recorded in the notes to the financial statements when the department commences the development phase of the project.

Where the cost of intangible assets cannot be determined reliably the intangible capital assets are measured at fair value and where fair value cannot be determined; the intangible assets are measured at R1.

All assets acquired prior to 1 April 2002 (or a later date as approved by the OAG) may be recorded at R1.

Intangible assets are subsequently carried at cost and are not subject to depreciation or impairment.

Subsequent expenditure of a capital nature forms part of the cost of the existing asset when ready for use.

16.4 Project Costs: Work-in-progress

Expenditure of a capital nature is initially recognised in the statement of financial performance at cost when paid.

Amounts paid towards capital projects are separated from the amounts recognised and accumulated in work-in-progress until the underlying asset is ready for use. Once ready for use the total accumulated payments are recorded in an asset register. Subsequent payments to complete the project are added to the capital asset in the asset register.

Where the department is not the custodian of the completed project asset the asset is transferred to the custodian subsequent to completion.

17. Provisions and Contingents**17.1 Provisions**

Provisions are recorded in the notes to the financial statements when there is a present legal or constructive obligation to forfeit economic benefits as a result of events in the past and it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate of the obligation can be made. The provision is measured as the best estimate of the funds required to settle the present obligation at the reporting date.

17.2 Contingent liabilities

Contingent liabilities are recorded in the notes to the financial statements when there is a possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not within the control of the department or when there is a present obligation that is not recognised because it is not probable that an outflow of resources will be required to settle the obligation or the amount of the obligation cannot be measured reliably.

17.3 Contingent assets

Contingent assets are recorded in the notes to the financial statements when a possible asset arises from past events and whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events not within the control of the department.

17.4 Capital commitments

Capital commitments are recorded at cost in the notes to the financial statements.

18. Unauthorised expenditure

Unauthorised expenditure is 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

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2022

appropriation in the statement of financial performance;
or

- transferred to receivables for recovery.

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

19. Fruitless and wasteful expenditure

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

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

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

20. Irregular expenditure

Irregular expenditure is recorded in the notes to the financial statements when confirmed after its assessment. 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 reduced from the note when it is either condoned by the relevant authority transferred to receivables for recovery not condoned and removed or written-off.

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

21. Changes in accounting estimates and errors

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

Correction of errors is applied retrospectively in the period in which the error has occurred in accordance

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

22. Events after the reporting date

Events after the reporting date that are classified as adjusting events have been accounted for in the financial statements. The events after the reporting date that are classified as non-adjusting events after the reporting date have been disclosed in the notes to the financial statements.

23. Principal-Agent arrangements

The department is party to a principal-agent arrangement, The Department appointed Implementing Agents under the Community Works Programme to assist in creating job opportunities for participants who are involved in useful work in all municipalities in the country on behalf of the Department.

The Department has also entered into an agreement with the Development Bank of Southern Africa to assist in providing District Development Model (DDM) and Integrated Urban Development Framework (IUDF) programme management services on behalf of the Department as well as capacity building for the National Disaster Management Centre.

Additional disclosures have been provided in the notes to the financial statements where appropriate.

24. Departures from the MCS requirements

The management has concluded that the financial statements present fairly the department's primary and secondary information; that the department complied with the Standard.

25. Capitalisation reserve

The capitalisation reserve comprises of financial assets and/or liabilities originating in a prior reporting period, but which are recognised in the statement of financial

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2022

position for the first time in the current reporting period. Amounts are recognised in the capitalisation reserves when identified in the current period and are transferred to the National/Provincial Revenue Fund when the underlying asset is disposed, and the related funds are received.

26. Recoverable revenue

Amounts are recognised as recoverable revenue when a payment made in a previous financial year becomes recoverable from a debtor in the current financial year. Amounts are either transferred to the National/Provincial Revenue Fund when recovered or are transferred to the statement of financial performance when written-off.

27. Related party transactions

Related party transactions within the Minister/MEC's portfolio are recorded in the notes to the financial statements when the transaction is not at arm's length.

The number of individuals and the full compensation of key management personnel is recorded in the notes to the financial statements.

28. Inventories

At the date of acquisition inventories are recognised at cost in the statement of financial performance.

Where inventories are acquired as part of a non-exchange transaction the inventories are measured at fair value as at the date of acquisition.

Inventories are subsequently measured at the lower of cost and net realisable value or were intended for distribution (or consumed in the production of goods for distribution) at no or a nominal charge the lower of cost and current replacement value.

The cost of inventories is assigned by using the weighted average cost basis.

29. Public-Private Partnerships

Public Private Partnerships are accounted for based on the nature and or the substance of the partnership. The transaction is accounted for in accordance with the relevant accounting policies.

A summary of the significant terms of the PPP agreement the parties to the agreement and the date of commencement thereof together with the description and nature of the concession fees received the unitary fees paid rights and obligations of the department are recorded in the notes to the financial statements.

30. Employee benefits

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

31. Transfer of functions

Transfer of functions are accounted for by the acquirer by recognising or recording assets acquired and liabilities assumed at their carrying amounts at the date of transfer.

Transfer of functions are accounted for by the transferor by derecognising or removing assets and liabilities at their carrying amounts at the date of transfer.

32. Mergers

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

Mergers are accounted for by the combining departments by derecognising or removing assets and liabilities at their carrying amounts at the date of the merger.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2022

PART B: EXPLANATORY NOTES**I. Annual Appropriation****I.1 Annual Appropriation**

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

	2021/22			2020/21		
	Final Appropriation	Actual Funds Received	Funds not requested/not received	Final Appropriation	Appropriation received	Funds not requested / not received
	R'000	R'000	R'000	R'000	R'000	R'000
Administration	338 875	338 875	-	301 519	301 519	-
Local Government Support & Intervention	17 418 275	17 418 275	-	15 991 824	15 991 824	-
Institutional Development	78 599 372	78 599 372	-	85 916 870	85 916 870	-
National Disaster Management Centre	698 256	698 256	-	633 952	633 952	-
Community Work Programme	4 205 153	4 205 153	-	4 098 622	4 098 622	-
Total	101 259 931	101 259 931	-	106 942 787	106 942 787	-

The funds for the 2021/22 financial year were requested according to the cash flow projections.

I.2 Conditional grants

	Note	2021/22 R'000	2020/21 R'000
Total grants received	47	17 100 604	16 039 636
Provincial grants included in Total Grants received		140 277	138 489

The conditional Municipal Infrastructure Grant Municipal Systems Improvement Grant and Disaster Relief Grant.

2. Departmental revenue

	Note	2021/22 R'000	2020/21 R'000
Tax revenue			
Sales of goods and services other than capital assets	2.1	274	207
Fines penalties and forfeits	2.2	-	-
Interest dividends and rent on land	2.3	861	619
Sales of capital assets	2.4	372	-
Transactions in financial assets and liabilities	2.5	17 127	11 035
Transfer received	2.6		
Total revenue collected		18 634	11 861
Less: Own revenue included in appropriation	19	-	-
Departmental revenue collected		18 634	11 861

Revenue includes sales of waste paper commission on insurance, parking to officials interest on bank accounts recovery of previous year's expenditure.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2022

2.1 Sales of goods and services other than capital assets

	Note	2021/22	2020/21
		R'000	R'000
Sales of goods and services produced by the department	2	274	207
Sales by market establishment		172	207
Administrative fees		-	-
Other sales		102	-
Sales of scrap waste and other used current goods			
Total		274	207

2.2 Interest dividends and rent on land

	Note	2021/22	2020/21
		R'000	R'000
Interest	3	861	619
Dividends		-	-
Rent on land		-	-
Total		861	619

2.3 Sale of capital assets

	Note	2021/22	2020/21
		R'000	R'000
Tangible assets	2	372	-
Buildings and other fixed structures		-	-
Machinery and equipment	39	372	-
Heritage assets		-	-
Specialised military assets		-	-
Land and subsoil assets		-	-
Biological assets		-	-
Intangible assets			
Software		-	-
Mastheads and publishing titles		-	-
Patents licences copyright brand names trademarks		-	-
Recipes formulae prototypes designs models		-	-
Services and operating rights		-	-
Total		372	-

Sale of capital assets relates to the minister's vehicle that was sold which did not take place in the previous year.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2022

2.4 Transactions in financial assets and liabilities

	Note	2021/22	2020/21
		R'000	R'000
Loans and advances	3		
Receivables		152	-
Forex gain		-	-
Stale cheques written back		-	-
Other Receipts including Recoverable Revenue		16 975	11 035
Gains on GFECRA		-	-
Total		17 127	11 035

3. Donations received in-kind (not included in the main note)

	Note	2021/22	2020/21
		R'000	R'000
List in-kind donations received			
Masks and Sanitizers		-	467
Surgical Masks		52	-
Appointment of a Systems Developer for 6 Months (Japanese Support Budget)		396	-
Review of disaster management institutional arrangements and modalities for Covid-19 response		750	-
8 Laptops		450	-
Development of the bankable business plan for OR Tambo district municipality		400	-
Development of the bankable business plan for the Waterberg district municipality		400	-
Total		2 448	467

4. Compensation of employees**4.1 Salaries and Wages**

	Note	2021/22	2020/21
		R'000	R'000
Basic salary		221 244	220 915
Performance award		1 483	28
Service Based		686	154
Compensative/circumstantial		6 045	5 966
Periodic payments		-	-
Other non-pensionable allowances		73 000	65 103
Total		302 458	292 166

Include discussion here where deemed relevant

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2022

4. Compensation of employees (continued)**4.2 Social contributions**

	Note	2021/22	2020/21
		R'000	R'000
Employer contributions			
Pension		26 344	26 501
Medical		8 599	7 930
UIF		-	-
Bargaining council		53	47
Official unions and associations		-	-
Insurance		-	-
Total		34 996	34 478
Total compensation of employees		337 454	326 644
Average number of employees		483	464

Vacancies in the office of the Deputy Minister took six months before the appointment by the President of the Republic.

5. Goods and services

	Note	2021/22	2020/21
		R'000	R'000
Administrative fees		27 831	14 342
Advertising		11 474	12 028
Minor assets	5.1	12 280	9 314
Bursaries (employees)		3 406	1 554
Catering		6 345	10 869
Communication		8 021	5 509
Computer services	5.2	52 465	27 928
Consultants: Business and advisory services	5.9	323 258	321 506
Infrastructure and planning services		-	-
Laboratory services		-	-
Scientific and technological services		-	-
Legal services		13 590	3 671
Contractors		2 875 402	696 638
Agency and support / outsourced services		59 531	113
Entertainment		-	-
Audit cost – external	5.3	16 135	22 887
Fleet services		2 837	5 242
Inventory	5.4	-	-
Consumables	5.5	249 778	189 109
Housing		-	-
Operating leases		47 111	46 468
Property payments	5.6	31 745	23 492
Rental and hiring		80	-
Transport provided as part of the departmental activities		-	-
Travel and subsistence	5.7	22 689	24 125
Venues and facilities		1 295	522
Training and development		58 735	58 413
Other operating expenditure	5.8	5 235	3 585
Total		3 829 243	1 477 315

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2022

"Significant increase due to payment to CWP participants that was paid as a donation in the previous FY that is allocated to transfers and subsidies due to COVID-19 lockdown regulations.

Computer services increased due to the upgrading of the nerve centre at NDMC".

5.1 Minor assets

	Note	2021/22	2020/21
	5	R'000	R'000
Tangible assets		12 269	9 299
Buildings and other fixed structures		-	-
Biological assets		1 999	2 408
Heritage assets		-	-
Machinery and equipment		10 270	6 891
Transport assets		-	-
Specialised military assets		-	-
Intangible assets		11	15
Software		11	15
Mastheads and publishing titles		-	-
Patents licences copyright brand names trademarks		-	-
Recipes formulae prototypes designs models		-	-
Services and operating rights		-	-
Total		12 280	9 314

Due to COVI-19 more laptops were procured for officials to enable them to work remotely.

5.2 Computer services

	Note	2021/22	2020/21
	5	R'000	R'000
SITA computer services		24 599	15 254
External computer service providers		27 866	12 674
Total		52 465	27 928

ICT infrastructure improvements in the Nerve Centre of NDMC.

5.3 Audit cost – External

	Note	2021/22	2020/21
	5	R'000	R'000
Regularity audits		16 135	13 794
Performance audits		-	507
Investigations		-	8 586
Environmental audits		-	-
Computer audits		-	-
Total		16 135	22 887

No audit investigations were conducted by other audit firms and similar institution during the year under review and the regularity audits by AGSA costs were higher than the previous FY due to COVID-19 lockdown regulations that suspended sites audits.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

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5.4 Consumables

	Note	2021/22	2020/21
	5	R'000	R'000
Consumable supplies		245 355	183 553
Uniform and clothing		138 879	54 565
Household supplies		28 470	27 409
Building material and supplies		48 743	23 110
Communication accessories		176	60
IT consumables		103	109
Other consumables		28 984	78 300
Stationery printing and office supplies		4 423	5 556
Total		249 778	189 109

Consumables mostly relate to protective clothing used by CWP participants which were suspended in the previous FY due to sites closed based on COVID-19 lockdown regulations.

5.5 Property payments

	Note	2021/22	2020/21
	5	R'000	R'000
Municipal services		20 162	11 941
Property management fees		31	-
Property maintenance and repairs		-	-
Other		11 552	11 551
Total		31 745	23 492

Municipal Services increased due to previous years invoices from DPWI paid only in the 2021/22 FY.

5.6 Travel and subsistence

	Note	2021/22	2020/21
	5	R'000	R'000
Local		22 489	23 515
Foreign		200	610
Total		22 689	24 125

Travel and subsistence reduced due to travel restriction and most meeting held virtually as a result to COVID-19.

5.7 Other operating expenditure

	Note	2021/22	2020/21
	5	R'000	R'000
Professional bodies membership and subscription fees		1 983	1 547
Resettlement costs		-	-
Other		3 252	2 038
Total		5 235	3 585

Officials that have affiliated to the professional bodies their membership fees are paid by the Department.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2022

5.8 Remuneration of members of a commission or committee (Included in Consultants: Business and advisory services)

Name of Commission / Committee	No. of members	Note	2021/22	2020/21
		6	R'000	R'000
Audit Committee	5		814	-
Risk Management Committee	1		74	-
Total			888	-

This is a new note that is only introduced in the 2021/22 FY. Therefore comparative figures cells are lock and could not be edited.

6. Payments for financial assets

	Note	2021/22	2020/21
		R'000	R'000
Material losses through criminal conduct			
Theft	6	-	-
Other material losses	6	-	-
Purchase of equity		-	-
Extension of loans for policy purposes		-	-
Other material losses written off	6	72	20
Debts written off	6	-	254
Forex losses	6	-	-
Debt take overs		-	-
Losses on GFECRA		-	-
Total		72	274

Expenditure raised due to debts written-offs by the recommendations of the Loss Control Committee but in the 2021/22 meetings were held later in the financial year.

6.1 Other material losses written off

Nature of losses	Note	2021/22	2020/21
		R'000	R'000
(Group major categories but list material items)		-	-
Car Damages		72	20
Total		72	20

Expenditure due to write-off of damaged car.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2022

6. Payments for financial assets (continued)**6.2 Debts written off**

	Note	2021/22 R'000	2020/21 R'000
Nature of debts written off			
(Group major categories but list material items: debts written off relating to irregular expenditure recoverable expenditure and other debts must be listed here)			
Irregular expenditure written off	6	-	-
Total		-	-
Recoverable revenue written off		-	-
Total		-	-
Other debt written off			
Staff Debts Written off		-	254
Total		-	254
Total debt written off		-	254

The Department did not finalise staff debts to be submitted to Loss Control Committee for write-off on time to be recorded in the AFS.

7. Transfers and subsidies

		2021/22 R'000	2020/21 R'000
Provinces and municipalities	Note 48 49	93 148 804	98 819 283
Departmental agencies and accounts	Annexure IB	734 834	485 958
Higher education institutions	Annexure IC	-	-
Foreign governments and international organisations	Annexure IE	316	330
Public corporations and private enterprises	Annexure ID	-	-
Non-profit institutions	Annexure IF	8 161	7 512
Households	Annexure IG	339 412	2 136 135
Total		94 231 527	101 449 218

Transfers to Municipalities mostly relate to Municipal infrastructure and Equitable share Grants and Integrated Urban Development Grant and LGES usually

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2022

8. Expenditure for capital assets

	Note	2021/22 R'000	2020/21 R'000
Tangible assets		44 762	52 367
Buildings and other fixed structures	30	7 437	1 366
Heritage assets		-	-
Machinery and equipment	28	35 706	49 756
Specialised military assets		-	-
Land and subsoil assets		-	-
Biological assets	28	1 619	1 245
Intangible assets		-	24
Software	29	-	24
Mastheads and publishing titles		-	-
Patents licences copyright brand names trademarks		-	-
Recipes formulae prototypes designs models		-	-
Services and operating rights		-	-
Total		44 762	52 391

8.1 Analysis of funds utilised to acquire capital assets – 2021/22

	Voted funds R'000	Aid assistance R'000	Total R'000
Tangible assets	44 762	-	44 762
Buildings and other fixed structures	7 437	-	7 437
Heritage assets	-	-	-
Machinery and equipment	35 706	-	35 706
Specialised military assets	-	-	-
Land and subsoil assets	-	-	-
Biological assets	1 619	-	1 619
Intangible assets	-	-	-
Software	-	-	-
Mastheads and publishing titles	-	-	-
Patents licences copyright brand names trademarks	-	-	-
Recipes formulae prototypes designs models	-	-	-
Services and operating rights	-	-	-
Total	44 762	-	44 762

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2022

8. Expenditure for capital assets (continued)**8.2 Analysis of funds utilised to acquire capital assets – 2020/21**

	Voted funds	Aid assistance	Total
	R'000	R'000	R'000
Tangible assets	52 367		52 367
Buildings and other fixed structures	1 366	-	1 366
Heritage assets	-	-	-
Machinery and equipment	49 756	-	49 756
Specialised military assets	-	-	-
Land and subsoil assets	-	-	-
Biological assets	1 245	-	1 245
Intangible assets	24		24
Software	24	-	24
Mastheads and publishing titles	-	-	-
Patents licences copyright brand names trademarks	-	-	-
Recipes formulae prototypes designs models	-	-	-
Services and operating rights	-	-	-
Total	52 391	-	52 391

8.3 Finance lease expenditure included in Expenditure for capital assets

	Note	2021/22	2020/21
		R'000	R'000
Tangible assets			
Buildings and other fixed structures		-	-
Heritage assets		-	-
Machinery and equipment		1 438	1 933
Specialised military assets		-	-
Land and subsoil assets		-	-
Biological assets		-	-
Total		1 438	1 933

9. Unauthorised expenditure**9.1 Reconciliation of unauthorised expenditure**

	Note	2021/22	2020/21
		R'000	R'000
Opening balance		1 123	1 123
Prior period error		-	-
As restated		1 123	1 123
Unauthorised expenditure – discovered in current year (as restated)		-	-
Less: Amounts approved by Parliament/Legislature with funding		-	-
Less: Amounts approved by Parliament/Legislature without funding and derecognised		-	-
Capital		-	-
Current		-	-
Transfers and subsidies		-	-

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2022

9.1 Reconciliation of unauthorised expenditure (continued)

Note	2021/22 R'000	2020/21 R'000
Less: Amounts recoverable		
Less: Amounts written off		
Closing balance	1 123	1 123
Analysis of closing balance		
Unauthorised expenditure awaiting authorisation	1 123	1 123
Unauthorised expenditure approved without funding and not derecognised	-	-
Total	1 123	1 123

Unauthorised expenditure amounting to R1 123 million relates to prior years and it is not yet resolved. The matter has been referred to National Treasury and Parliament. The Department is still making follow ups with the National Treasury

9.2 Analysis of unauthorised expenditure awaiting authorisation per economic classification

	2021/22 R'000	2020/21 R'000
Capital	-	-
Current	1 123	1 123
Transfers and subsidies	-	-
Total	1 123	1 123

9.3 Analysis of unauthorised expenditure awaiting authorisation per type

	2021/22 R'000	2020/21 R'000
Unauthorised expenditure relating to overspending of the vote or a main division within a vote	1 123	1 123
Unauthorised expenditure incurred not in accordance with the purpose of the vote or main division	-	-
Total	1 123	1 123

10. Cash and cash equivalents

Note	2021/22 R'000	2020/21 R'000
Consolidated Paymaster General Account	2 717 734	3 438 246
Cash receipts	-	-
Disbursements	-	-
Cash on hand	30	32
Investments (Domestic)	-	-
Investments (Foreign)	-	-
Total	2 717 764	3 438 278

Consolidated bank account include the Standard bank CWP bank account for the participants

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2022

I I. Prepayments and advances

	Note	2021/22 R'000	2020/21 R'000
Staff advances		-	5
Travel and subsistence		35	77
Prepayments (Not expensed)	11.2	18 601	65 853
Advances paid (Not expensed)	11.1	12 909	59 395
Total		31 545	125 330

The new CWP Implementing Agents advances was significantly reduced after clearing of the suspense account

I I.1 Advances paid (Not expensed)

	Note	Balance as at 1 April 2021 R'000	Less: Amount expensed in current year R'000	Add or Less: Other R'000	Add: Current Year advances R'000	Balance as at 31 March 2022 R'000
National departments	11	20 436	-11 196	-	-	9 240
Provincial departments		-	-	-	-	-
Public entities		38 959	-38 641	-	3 351	3 669
Other entities		-	-	-	-	-
Total		59 395	-49 837	-	3 351	12 909

	Note	Balance as at 1 April 2020 R'000	Less: Amount expensed in current year R'000	Add or Less: Other R'000	Add: Current Year advances R'000	Balance as at 31 March 2021 R'000
National departments	14	1 087	-10 621	-	29 970	20 436
Provincial departments		-	-	-	-	-
Public entities		51 743	-22 784	-	10 000	38 959
Other		-	-	-	-	-
Total		52 830	-33 405	-	39 970	59 395

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2022

11.2 Prepayments (Not expensed)

	Note	Balance as at 1 April 2021	Less: Amount expensed in current year	Add or Less: Other	Add: Current Year prepayments	Balance as at 31 March 2022
		R'000	R'000	R'000	R'000	R'000
Goods and services	11	65 853	-477 132	-	429 880	18 601
Interest and rent on land		-	-	-	-	-
Transfers and subsidies		-	-	-	-	-
Capital assets		-	-	-	-	-
Other		-	-	-	-	-
Total		65 853	-477 132	-	429 880	18 601

The opening balance for prepayments was restated as it included amounts owing to Non-Profit Organisations. These amounts are now correctly classified as payables.

	Note	Balance as at 1 April 2020	Less: Amount expensed in current year	Add or Less: Other	Add: Current Year prepayments	Balance as at 31 March 2021
		R'000	R'000	R'000	R'000	R'000
Goods and services	11	237 985	-612 656	-	440 524	65 853
Interest and rent on land		-	-	-	-	-
Transfers and subsidies		-	-	-	-	-
Capital assets		-	-	-	-	-
Other		-	-	-	-	-
Total		237 985	-612 656	-	440 524	65 853

The closing balance for prepayments was restated as it included amounts owing to Non-Profit Organisations. These amounts are now correctly classified as payables.

12. Receivables

	Note	2021/22			2020/21		
		Current	Non- current	Total	Current	Non- current	Total
		R'000	R'000	R'000	R'000	R'000	R'000
Claims recoverable	12.1	3 815	-	3 815	3 434	-	3 434
Trade receivables	12.2	-	-	-	-	-	-
Recoverable expenditure	12.3	2 599	-	2 599	2 769	-	2 769
Staff debt	12.4	1 327	11	1 338	735	7	742
Fruitless and wasteful expenditure	12.6	-	-	-	-	-	-
Other receivables	12.5	98 553	-	98 553	105 395	-	105 395
Total		106 294	11	106 305	112 333	7	112 340

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2022

12. Receivables (continued)**12.1 Claims recoverable**

	Note	2021/22	2020/21
		R'000	R'000
National departments	12	3 525	2 761
Provincial departments		-	383
Foreign governments		-	-
Public entities		290	290
Total		3 815	3 434

Claims recoverable increased due to new claims to other departments due to transfer of officials to other departments towards the end of the financial year.

12.2 Recoverable expenditure (disallowance accounts)

	Note	2021/22	2020/21
		R'000	R'000
(Group major categories but list material items)			
Disallowance: Damages and Losses		2 599	2 769
Total		2 599	2 769

Larger portion of Disallowance: Damages and Losses relates to car accidents and lost assets that are still under investigation to determine liability

12.3 Staff debt

	Note	2021/22	2020/21
		R'000	R'000
(Group major categories but list material items)			
Debt Account		1 338	742
Total		1 338	742

Included in the staff Debts are debts relating to previous year's salary overpayments cell phone accounts and bursary debts due to breach of Contracts

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2022

12.4 Other receivables

	Note	2021/22 R'000	2020/21 R'000
Vat Input Account	12	266	2 399
Sal: Medical Aid		-	5
Wrongful Payment		98 241	102 991
Ex councillors gratuity overpayments		46	-
Total		98 553	105 395

Other receivables relate to wrongful payment made to the Greater Sekhukhune Cooperative. Legal engaged in a process to recover the money Ex-councillors payments paid then later disqualified as they went back to council.

12.5 Impairment of receivables

	Note	2021/22 R'000	2020/21 R'000
Estimate of impairment of receivabl		5 401	6 713
Total		5 401	6 713

Included in the estimate impairment for receivables are non-responsive debts for over three years and possible loss for Greater Sekhukhune Cooperative for R90000

13. Voted funds to be surrendered to the Revenue Fund

	Note	2021/22 R'000	2020/21 R'000
Opening balance		3 658 563	3 374 925
Prior period error	13	-	21 618
As rest ted		3 658 563	3 396 543
Transfer from statement of financial performance (as restated)		2 816 873	3 636 945
Paid during the year		-3 658 325	-3 374 925
Closing balance		2 817 111	3 658 563

13.1 Prior period error

	Note	2020/21 R'000
Nature of prior period error	13	
Misstatement of voted funds to be surrendered		21 618
Overstated disclosed surrendered amount relating 2017/18		21 526
Understated disclosed surrendered amount relating 2018/19		-146
Under surrendered amount relating 2019/20		238
Relating to 2020/21		
Total		21 618

The opening balance was understated by R21 6 million

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2022

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

	Note	2021/22 R'000	2020/21 R'000
Opening balance		10 735	21 666
Prior period error	14.1	-	-21 620
As restated		10 735	46
Transfer from Statement of Financial Performance (as restated)		18 634	11 861
Own revenue included in appropriation		-	-
Transfer from aid assistance		-	-
Transfer to voted funds to defray expenditure (Parliament/Legislatures ONLY)		-	-
Paid during the year		(12 400)	-1 172
Closing balance		16 969	10 735

14.1 Prior period error

	Note	2020/21 R'000
Nature of prior period error		
Relating to 2016/17 [affecting the opening balance]	14	-21 620
Misstatement of revenue to be surrendered		-21 569
Overstatement of revenue collected relating to 2016/17		-51
Relating to 2020/21	14	2
Overstatement of surrender due to rounding off		2
Total		-21 618

The opening balance was overstated by R21,6 million

15. Payables – current

		2021/22 R'000	2020/21 R'000
Amounts owing to other entities			
Advances received	15	71	-
Clearing accounts	15	3 150	3 281
Other payables	15	19 436	4 49
Total		22 657	7 773

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2022

15. Payables – current (continued)**15.1 Advances received**

	Note	2021/22	2020/21
	15	R'000	R'000
National departments			
Provincial departments	Annex 8B	-	-
Public entities	Annex 8B	71	-
Other institutions	Annex 8B	-	-
Total		71	-

15.2 Clearing accounts

	Note	2021/22	2020/21
	15	R'000	R'000
Description			
(Identify major categories but list material amounts)			
Sal: GEHS Refund Control Account		104	80
Sal: Income Tax		1 272	242
Disallowance Miscellaneous		1 772	2 850
Sal: Reversal		-	11
Sal: Pension Fund		2	98
Total		3 150	3 281

The balances includes deductions for the late runs in March that interfaced only in April and un-spent funds surrendered by provinces at end of March 2022 to be surrendered to the Revenue fund

15.3 Other payables

	Note	2021/22	2020/21
	15	R'000	R'000
Description			
(Identify major categories but list material amounts)			
Debt Receivable Interest		113	30
Debt Receivable Income		808	438
CWP Payables		18 515	4 024
Total		19 436	4 492

The opening balance for CWP Payables was restated as amounts owing to Non-Profit Organisations were incorrectly classified under Prepayments.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2022

16. Net cash flow available from operating activities

Note	2021/22	2020/21
	R'000	R'000
Net surplus/(deficit) as per Statement of Financial Performance	2 835 507	3 648 806
Add back non cash/cash movements not deemed operating activities	-3 511 627	-3 154 396
(Increase)/decrease in receivables	6 039	-845
(Increase)/decrease in prepayments and advances	93 785	169 566
(Increase)/decrease in other current assets	-	-
Increase/(decrease) in payables – current	14 884	591
Proceeds from sale of capital assets	-372	-
Proceeds from sale of investments	-	-
(Increase)/decrease in other financial assets	-	-
Expenditure on capital assets	44 762	52 391
Surrenders to Revenue Fund	-3 670 725	-3 376 099
Surrenders to RDP Fund/Donor	-	-
Voted funds not requested/not received	-	-
Own revenue included in appropriation	-	-
Other non-cash items	-	-
Net cash flow generated by operating activities	-676 120	494 410

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

Note	2021/22	2020/21
	R'000	R'000
Consolidated Paymaster General account	2 717 734	3 438 246
Fund requisition account	-	-
Cash receipts	-	-
Disbursements	-	-
Cash on hand	30	32
Cash with commercial banks (Local)	-	-
Cash with commercial banks (Foreign)	-	-
Total	2 717 764	3 438 278

Consolidated bank account includes the Standard bank CWP bank account for the participants

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2022

18. Contingent liabilities and contingent assets**18.1 Contingent liabilities****Consolidated bank account includes the Standard bank CWP bank account for the participants**

	Note	2021/22 R'000	2020/21 R'000
Liable to Nature			
Motor vehicle guarantees Employees		-	-
Housing loan guarantees Employees		-	-
Other guarantees		-	-
Claims against the department	Annex 3B	2 909	2 598
Intergovernmental payables (unconfirmed balances)	Annex 5	-	122
Environmental rehabilitation liability		-	-
Other		-	-
Total		2 909	2 720

Seriti Institute NPC issued summons to the Department for the payment of retention fee amounting R2 352 926.15 plus interest of 10.25% and Pro rentals an amount R10 800 00 at an interest rate of 7.25%.

18.2 Contingent assets

	Note	2021/22 R'000	2020/21 R'000
Nature of contingent asset			
Maphalala NR		58	-
Total		58	-

Money paid to a former councillor under investigation due to suspicion of fraud uncertain due to a pending case under investigation by SAPS.

19. Capital commitments

	Note	2021/22 R'000	2020/21 R'000
Buildings and other fixed structures		-	-
Heritage assets		-	-
Machinery and equipment		502	-
Specialised military assets		-	-
Land and subsoil assets		-	-
Biological assets		-	-
Intangible assets		-	-
Total		502	-

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2022

20. Accruals and payables not recognised**20.1 Accruals**

	2021/22			2020/21
	R'000			R'000
Listed by economic classification				
	30 Days	30+ Days	Total	Total
Goods and services	18 459	5 756	24 215	251 696
Interest and rent on land	-	-	-	-
Transfers and subsidies	-	4 881	4 881	-
Capital assets	-	-	-	-
Other	-	-	-	-
Total	18 459	10 637	29 096	251 696

	Note	2021/22	2020/21
		R'000	R'000
Listed by programme level			
Programme 1: Administration		15 805	4 439
Programme 2: Local Government Support and Intervention Management		325	217
Programme 3: Institutional Development		5 108	2 416
Programme 4: National Disaster Management Centre		246	2
Programme 5: Community Works Programme		7 612	244 622
Total		29 096	251 696

Larger portion of accruals relates to Participants' wages that was not yet paid as at year end

20.2 Payables not recognised

	2021/22			2020/21
	R'000			R'000
Listed by economic classification				
	30 Days	30+ Days	Total	Total
Goods and services	77 713	20 562	98 275	100 163
Interest and rent on land	-	-	-	-
Transfers and subsidies	359	1 069	1 428	-
Capital assets	-	-	-	-
Other	-	-	-	-
Total	78 072	21 631	99 703	100 163

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2022

20.2 Payables not recognised (continued)

	Note	2021/22 R'000	2020/21 R'000
Listed by programme level			
Programme 1: Administration		1 321	6 319
Programme 2: Local Government Support and Intervention Management		76	45
Programme 3: Institutional Development		1 428	6
Programme 4: National Disaster Management Centre		-	93 345
Programme 5: Community Works Programme		96 878	448
Total		99 703	100 163

	Note	2021/22 R'000	2020/21 R'000
Included in the above totals are the following:			
Confirmed balances with other departments	Annex 5	12 465	-
Confirmed balances with other government entities	Annex 5	2 493	-
Total		14 958	-

21. Employee benefits

	Note	2021/22 R'000	2020/21 R'000
Leave entitlement		16 848	20 451
Service bonus		7 309	7 432
Performance awards		-	1 762
Capped leave		5 223	5 399
Other		163	349
Total		29 543	35 393

Others relate to long service awards and it amounts to R 1 63484 in the leave entitlement balance is a negative leave amount of R21 1841 60 as a result of leave days used before they were accrued.

22. Lease commitments**22.1 Operating leases**

2021/22	Specialised military equipment	Land	Buildings and other fixed structures	Machinery and equipment	Total
	R'000	R'000	R'000	R'000	R'000
Not later than 1 year	-	-	22 052	351	22 403
Later than 1 year and not later than 5 years	-	-	2 640	294	2 934
Later than five years	-	-	-	-	-
Total lease commitments	-	-	24 692	645	25 337

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2022

22.1 Operating leases (continued)

2020/21	Specialised military equipment	Land	Buildings and other fixed structures	Machinery and equipment	Total
	R'000	R'000	R'000	R'000	R'000
Not later than 1 year	-	-	19 488	1 119	20 607
Later than 1 year and not later than 5 years	-	-	2 863	-	2 863
Later than five years	-	-	-	-	-
Total lease commitments			22 351	1 119	23 470

Departmental Operating leases relates to rental of Office Building and Parking Space. The Operating lease contract for Office Buildings has expired and is now on a month-to-month basis.

22.2 Finance leases **

2021/22	Specialised military equipment	Land	Buildings and other fixed structures	Machinery and equipment	Total
	R'000	R'000	R'000	R'000	R'000
Not later than 1 year	-	-	-	701	701
Later than 1 year and not later than 5 years	-	-	-	354	354
Later than five years	-	-	-	-	-
Total lease commitments	-	-	-	1 055	1 055

2020/21	Specialised military equipment	Land	Buildings and other fixed structures	Machinery and equipment	Total
	R'000	R'000	R'000	R'000	R'000
Not later than 1 year	-	-	-	1 074	1 074
Later than 1 year and not later than 5 years	-	-	-	467	467
Later than five years	-	-	-	-	-
Total lease commitments	-	-	-	1 541	1 541

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2022

23. Irregular expenditure**23.1 Reconciliation of irregular expenditure**

	Note	2021/22 R'000	2020/21 R'000
Opening balance		3 355 146	2 681 525
Prior period error		-	-
As restated		3 355 146	2 681 525
Add: Irregular expenditure – relating to prior year	23.2	528	-
Add: Irregular expenditure – relating to current year	23.2	498 921	673 621
Less: Prior year amounts condoned		-	-
Less: Current year amounts condoned		-	-
Less: Prior year amounts not condoned and removed		-	-
Less: Current year amounts not condoned and removed		-	-
Less: Amounts recoverable (current and prior year)		-	-
Less: Amounts written off		-	-
Closing balance		3 854 595	3 355 146
Analysis of closing balance			
Current year		499 449	673 621
Prior years		3 355 146	2 681 525
Total		3 854 595	3 355 146

23.2 Details of current and prior year irregular expenditure – added current year (under determination and investigation)

Incident	Disciplinary steps taken/criminal proceedings	2021/22 R'000
Invalid contract for NDMC offices	No disciplinary process taken	7 371
CWP Procurement	Disciplinary process in process	363 104
CWP project Management Fee	Disciplinary process in process	128 974
Total		499 449

23.3 Details of irregular expenditures under assessment (not included in the main note)

Incident	2021/22 R'000
SCM processes not followed	14 078
CWP Procurement	9 601
CWP Project Management Fees	75 505
Total	99 184

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2022

24. Fruitless and wasteful expenditure**24.1 Reconciliation of fruitless and wasteful expenditure**

	Note	2021/22 R'000	2020/21 R'000
Opening balance		1 228	9 635
Prior period error		-	-8 388
As restated		1 228	1 247
Fruitless and wasteful expenditure – relating to prior year	24.2	1	-
Fruitless and wasteful expenditure – relating to current year	24.2	11	40
Less: Amounts recoverable	12.6	-	-15
Less: Amounts written off	24.4	-158	-44
Closing balance		1 082	1 228

Opening balance was overstated by expenditure that is still under investigation

24.2 Details of current and prior year fruitless and wasteful expenditure – added current year (under determination and investigation)

Incident	Disciplinary steps taken/criminal proceedings	2021/22 R'000
Interest on overdue account	written with no consequence	1
No Show	Under determination	11
Total		12

24.3 Details of fruitless and wasteful expenditure written off

Incident	2021/22 R'000
Airline Cancellation Fee	-77
Interest on Overdue Account	-71
No Show	-10
Total	-158

24.4 Prior period error

	Note	2021/22 R'000
Nature of prior period error		-8 388
Expenditure under investigation for was disclosed as confirmed		
Expenditure under investigation for 20180/19 (affecting the opening balance)		-906
Expenditure under investigation for 2019/20 (affecting the opening balance)		-7 482
Relating to 2020/21		-5 052
Disclosure of expenditure on fruitless expenditure while its was still under investigation		-5 052
Total		-13 440

Opening balance was overstated by expenditure that is still under investigation

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2022

24.5 Details of fruitless and wasteful expenditures under assessment (not included in the main note)

Incident	2021/22
	R'000
2018/19 Payments to Deceased CWP Participants	595
2019/20 Payments to Deceased CWP Participants	433
2020/21 Payments to Deceased CWP Participants	161
2021/22 Payments to Deceased CWP Participants	134
Payments made to Participants with PERSAL numbers	6 301
Total	7 624

25. Related party transactions

Entity	Mandate	Relationship
Department of Traditional Affairs	Develop and monitor the implementation of national policy and legislation seeking to transform and strengthen key institutions and mechanism of governance to fulfil their developmental role.	The relationship is that we report to one Minister; DCoG performs some of the corporate functions through a signed MoU by the two Accounting Officers.
Municipal Infrastructure Support Agency	Provides immediate support to the Municipalities that are struggling with infrastructure delivery by facilitating the deployment of engineers, scientists and technicians to Municipalities and oversees them.	There were no related party transactions with MISA, however; it suffices to state that we share a Minister.
Municipal Demarcation Board	Is responsible for determining municipal boundaries, declare district management areas, delimit wards for local elections and assess the capacity of municipalities to perform their functions.	There were no related party transactions with MDB, however; suffice to state that we share a Minister.
SALGA (South African Local Government Association)	Transforms local government to enable it to fulfil its developmental mandate. SALGA essentially protects and represents the interest of local government and acts as an employer body for its municipal members.	There were no related party transactions with SALGA, however; it suffices to state that we share a Minister.

26. Key management personnel

	No. of Individuals	2021/22	2020/21
		R'000	R'000
Political office bearers (provide detail below)	2	3 704	4 050
Officials:		-	-
Level 15 to 16	11	14 514	13 613
Level 14 (including CFO if at a lower level)	3	2 889	2 956
		-	-
Family members of key management personnel		-	-
Total		21 107	20 619
Re-instatement of Key Management Personnel due to change in accounting policy			

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2022

27. Provisions

	2021/22	2020/21
	R'000	R'000
Retention Fee & close out costs-Old CWP	44 049	52 189
Retention cost- New CWP Contract	3 974	-
Total	48 023	52 189

27.1 Reconciliation of movement in provisions – 2021/22

	Provision 1	Provision 2	Provision 3	Total provisions
	R'000	R'000	R'000	R'000
Opening balance	52 189	-	-	52 189
Increase in provision	-	3 974	-	3 974
Settlement of provision	-	-	-	-
Unused amount reversed	-	-	-	-
Reimbursement expected from third party	-	-	-	-
Change in provision due to change in estimation of inputs	-8 140	-	-	-
Closing balance	44 049	3 974	-	48 023

Two provisions are representing two contracts

Reconciliation of movement in provisions – 2020/21

	Provision 1	Provision 2	Provision 3	Total provisions
	R'000	R'000	R'000	R'000
Opening balance	40 266	-	-	40 266
Increase in provision	11 923	-	-	11 92
Settlement of provision	-	-	-	-
Unused amount reversed	-	-	-	-
Reimbursement expected from third party	-	-	-	-
Change in provision due to change in estimation of inputs	-	-	-	-
Closing balance	52 189	-	-	52 189

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2022

28. Movable Tangible Capital Assets**MOVEMENT IN MOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2022**

	Opening balance	Value adjustments	Additions	Disposals	Closing Balance
	R'000	R'000	R'000	R'000	R'000
HERITAGE ASSETS	137				137
Heritage assets	137	-	-	-	137
MACHINERY AND EQUIPMENT	319 995		34 268	-4 183	350 080
Transport assets	18 673	-	1 879	-174	20 378
Computer equipment	85 615	-	12 592	-3 687	94 520
Furniture and office equipment	27 078	-	3 116	-96	30 098
Other machinery and equipment	188 629	-	16 681	-226	205 084
SPECIALISED MILITARY ASSETS					
Specialised military assets	-	-	-	-	-
BIOLOGICAL ASSETS	1 245		1 619		2 864
Biological assets	1 245	-	1 619	-	2 864
TOTAL MOVABLE TANGIBLE CAPITAL ASSETS	321 377	-	35 887	-4 183	353 081

28.1 Movement for 2020/21**MOVEMENT IN TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2021**

	Opening balance	Value adjustments	Additions	Disposals	Closing Balance
	R'000	R'000	R'000	R'000	R'000
HERITAGE ASSETS	137	-	-	-	137
Heritage assets	137	-	-	-	137
MACHINERY AND EQUIPMENT	287 098	-14 735	47 912	- 280	319 995
Transport assets	21 583	-5 051	2 338	-197	18 673
Computer equipment	80 411	483	4 804	- 83	85 615
Furniture and office equipment	20 005	2 550	4 523	-	27 078
Other machinery and equipment	165 099	- 12 717	36 247	-	188 629
SPECIALISED MILITARY ASSETS					
Specialised military assets	-	-	-	-	-
BIOLOGICAL ASSETS			1 245	-	1 245
Biological assets	-	-	1 245	-	1 245
TOTAL MOVABLE TANGIBLE CAPITAL ASSETS	287 235	-14 735	49 157	-280	321 377

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2022

28.2 Prior period error

	Note	2020/21 R'000
Nature of prior period		
Relating to 2019/20 [affecting the opening balance]		-14 735
		-14 735
Relating to 2022/21		-
		-
Total prior period errors		-14 735
Opening balance reinstated due to previous FY error		

28.3 Minor assets**MOVEMENT IN MINOR ASSETS PER THE ASSET REGISTER FOR THE YEAR ENDED AS AT 31 MARCH 2022**

	Specialised military assets R'000	Intangible assets R'000	Heritage assets R'000	Machinery and equipment R'000	Biological assets R'000	Total R'000
Opening balance	-	83	564	64 801	3 281	68 729
Value adjustments	-	-	-	-	-	-
Additions	-	37	-	10 273	1 959	12 269
Disposals	-	-	-	-329	-	-329
TOTAL MINOR ASSETS		120	564	74 745	5 240	80 669

MOVEMENT IN MINOR ASSETS PER THE ASSET REGISTER FOR THE YEAR ENDED AS AT 31 MARCH 2021

	Specialised military assets R'000	Intangible assets R'000	Heritage assets R'000	Machinery and equipment R'000	Biological assets R'000	Total R'000
Opening balance	-	68	564	57 915	873	59 420
Prior period error	-	-	-	-	-	-
Additions	-	15	-	6 891	2 408	9 314
Disposals	-	-	-	-5	-	-5
TOTAL MINOR ASSETS		83	564	64 801	3 281	68 729

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2022

29. Intangible Capital Assets

	Opening balance	Additions	Disposals	Closing Balance
	R'000	R'000	R'000	R'000
Software	837	-	-	837
Mastheads and publishing titles	-	-	-	-
TOTAL INTANGIBLE CAPITAL ASSETS	837	-	-	837

29.1 Movement for 2020/21**MOVEMENT IN INTANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2021**

	Opening balance	Prior period error	Additions	Disposals	Closing Balance
	R'000	R'000	R'000	R'000	R'000
Software	813	-	24	-	837
Mastheads and publishing titles	-	-	-	-	-
Patents licences copyright brand names trademarks	-	-	-	-	-
Recipes formulae prototypes designs models	-	-	-	-	-
Services and operating rights	-	-	-	-	-
TOTAL INTANGIBLE CAPITAL ASSETS	813	-	24	-	837

30. Immovable Tangible Capital Assets

	Opening balance	Additions	Disposals	Closing Balance
	R'000	R'000	R'000	R'000
BUILDINGS AND OTHER FIXED STRUCTURES	6 252	7 436	-	13 688
Dwellings	-	-	-	-
Non-residential buildings	-	-	-	-
Other fixed structures	6 252	7 436	-	13 688
LAND AND SUBSOIL ASSETS				
Land	-	-	-	-
Mineral and similar non-regenerative resources	-	-	-	-
TOTAL IMMOVABLE TANGIBLE CAPITAL ASSETS	6 252	7 436	-	13 688

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30. Immovable Tangible Capital Assets (continued)**30.1 Movement for 2020/21****MOVEMENT IN IMMOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2021**

	Opening balance	Prior period error	Additions	Disposals	Closing Balance
	R'000	R'000	R'000	R'000	R'000
BUILDINGS AND OTHER FIXED STRUCTURES	4 886	-	1 366	-	6 252
Dwellings	-	-	-	-	-
Non-residential buildings	-	-	-	-	-
Other fixed structures	4 886	-	1 366	-	6 252
HERITAGE ASSETS					
Heritage assets	-	-	-	-	-
LAND AND SUBSOIL ASSETS					
Land	-	-	-	-	-
Mineral and similar non-regenerative resources	-	-	-	-	-
TOTAL IMMOVABLE TANGIBLE CAPITAL ASSETS	4 886	-	1 366	-	6 252

31. Principal-agent arrangements**31.1 Department acting as the principal**

	2021/22	2020/21
	R'000	R'000
CWP Implementing Agents	207 079	270 381
Development Bank of Southern Africa	229	22 784
Total	207 308	293 165

Provide a narrative description and explanation of assets held or liabilities incurred on behalf of the principal and shown in the department's own financial statements

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2022

32. Prior period errors**32.1 Correction of prior period errors**

	Note	Amount bef error correction	Prior period error	Restated Amount
		2020/21	2020/21	2020/21
		R'000	R'000	R'000

Assets: (E.g. Receivables Investments Accrued departmental revenue Movable tangible capital assets etc.)

Prepayment and Advances	11	61 829	4 024	65 853
Movable tangible assets	28	287 098	-14 735	272 363

Net effect		348 927	-10 711	338 216
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Advances were understated by R4.024 million as amounts due to Non-Profit Organisations were incorrectly classified as advances

	Note	Amount bef error correction	Prior period error	Restated Amount
		2020/21	2020/21	2020/21
		R'000	R'000	R'000

Liabilities: (E.g. Payables current funds to be surrendered Commitments Provisions etc.)

Voted funds to be surrendered	13	3 374 925	21 618	3 396 543
Revenue to be surrendered	14	32 353	-21 618	10 735
Payables	15	468	4 024	4 492

Net effect		3 407 746	4 024	3 411 770
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The opening balance for revenue to be surrendered and voted funds to be surrendered were misstated by R21,6million. Payables were understated by R4.024 million as amounts owing to Non-Profit Organisations were incorrectly classified under advances.

	Note	Amount bef error correction	Prior period error	Restated Amount
		2019/20	2019/20	2019/20
		R'000	R'000	R'000

Other: (E.g. Irregular expenditure Fruitless and wasteful expenditure etc.)

Fruitless & wasteful Expenditure	24	9 635	-8 388	1 247
Fruitless & wasteful Expenditure	24	5 092	-5 052	40

Net effect		14 727	-13 440	1 287
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Opening balance was overstated with the expenditure that is under investigation

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2022

33. STATEMENT OF CONDITIONAL GRANTS RECEIVED

NAME OF GRANT	GRANT ALLOCATION					SPENT				2021/22	
	Division of Revenue Act/ Provincial Grants	Roll Overs	DORA Adjustments	Other Adjustments	Total Available	Amount received by department	Amount spent by department	Under / (Over-spending)	% of available funds spent by department	Division of Revenue Act	Amount spent by department
	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Municipal Infrastructure Grant	15 592 748	-	-	-	15 592 748	15 592 748	15 592 748	-	100%	14 491 065	14 491 065
Integrated Urban Development Grant	1 009 068	-	-	-	1 009 068	1 009 068	1 009 068	-	100%	936 368	936 368
Disaster Relief Grant	498 788	-	-	-	498 788	498 788	378 371	120 417	76%	492 429	289 459
Municipal Systems Improvement Grant	-	-	-	-	-	-	-	-	-	119 774	28 049
TOTAL	17 100 604	-	-	-	17 100 604	17 100 604	16 980 187	120 417		16 039 636	15 744 941

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

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2022

34. STATEMENT OF CONDITIONAL GRANTS PAID TO THE PROVINCES

NAME OF PROVINCE / GRANT	GRANT ALLOCATION				TRANSFER			SPENT				2021/22	
	Division of Revenue Act	Roll Overs	Adjustments	Total Available	Actual Transfer	Funds Withheld	Re-allocations by National Treasury or National Department	Amount received by department	Amount spent by department	Unspent funds	% of available funds spent by department	Division of Revenue Act	Actual Transfer
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000	R'000	%	R'000	R'000
Summary by province													
Eastern Cape	-	-	-	-	-	-	-	-	-	-	-	35 000	35 000
Free State	-	-	-	-	-	-	-	-	-	-	-	-	-
Gauteng	-	-	-	-	-	-	-	-	-	-	-	-	-
Kwazulu-Natal	-	-	-	-	-	-	-	-	-	-	-	4 000	4 000
Limpopo	-	-	-	-	-	-	-	-	-	-	-	18 640	18 640
Mpumalanga	-	-	-	-	-	-	-	-	-	-	-	12 160	12 160
Northern Cape	-	-	-	-	-	-	-	-	-	-	-	35 689	35 689
North West	-	-	-	-	-	-	-	-	-	-	-	8 000	8 000
Western Cape	48 100	-	-	48 100	48 100	-	-	-	-	-	-	25 000	25 000
Unallocated	92 177	-	-	92 177	-	-	-	-	-	-	-	-	-
TOTAL	140 277	-	-	140 277	-	-	-	-	-	-	-	138 489	138 489
Summary by grant													
I. Disaster Relief Grant													
Eastern Cape	-	-	-	-	-	-	-	-	-	-	-	35 000	35 000
Free State	-	-	-	-	-	-	-	-	-	-	-	-	-
Gauteng	-	-	-	-	-	-	-	-	-	-	-	-	-
Kwazulu-Natal	-	-	-	-	-	-	-	-	-	-	-	4 000	4 000
Limpopo	-	-	-	-	-	-	-	-	-	-	-	18 640	18 640
Mpumalanga	-	-	-	-	-	-	-	-	-	-	-	12 160	12 160

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NAME OF PROVINCE / GRANT	GRANT ALLOCATION				TRANSFER			SPENT				2021/22	
	Division of Revenue Act	Roll Overs	Adjustments	Total Available	Actual Transfer	Funds Withheld	Re-allocations by National Treasury or National Department	Amount received by department	Amount spent by department	Unspent funds	% of available funds spent by department	Division of Revenue Act	Actual Transfer
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000	R'000	%	R'000	R'000
Northern Cape	-	-	-	-	-	-	-	-	-	-	-	35 689	35 689
North West	-	-	-	-	-	-	-	-	-	-	-	8 000	8 000
Western Cape	48 100	-	-	48 100	48 100	-	-	-	-	-	-	25 000	25 000
	48 100	-	-	48 100	48 100	-	-	-	-	-	-	138 489	138 489
2. [Grant name]													
Eastern Cape	-	-	-	-	-	-	-	-	-	-	-	-	-
Free State	-	-	-	-	-	-	-	-	-	-	-	-	-
Gauteng	-	-	-	-	-	-	-	-	-	-	-	-	-
Kwazulu-Natal	-	-	-	-	-	-	-	-	-	-	-	-	-
Limpopo	-	-	-	-	-	-	-	-	-	-	-	-	-
Mpumalanga	-	-	-	-	-	-	-	-	-	-	-	-	-
Northern Cape	-	-	-	-	-	-	-	-	-	-	-	-	-
North West	-	-	-	-	-	-	-	-	-	-	-	-	-
Western Cape	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-

National Departments are reminded of the DORA requirements to indicate any re-allocations by the National Treasury or the transferring department certify that all transfers in terms of this Act were deposited into the primary bank account of a province or where appropriate into the CPD account of a province as well as indicate the funds utilised for the administration of the receiving officer:

Departments are required to include a summary of expenditure per conditional grant to aid in the identification of under- / over spending of such funds and to allow the department to provide an explanation for the variance

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2022

35. STATEMENT OF CONDITIONAL GRANTS AND OTHER TRANSFERS PAID TO MUNICIPALITIES

NAME OF MUNICIPALITY	2021/22							2020/21	
	GRANT ALLOCATION				TRANSFER			Division of Revenue Act	Actual transfer
	DoRA and other transfers	Roll Overs	Adjustments	Total Available	Actual Transfer	Funds Withheld	Re-allocations by National Treasury or National Department		
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
INTERGRATED URBAN DEVELOPMENT GRANT									
GT481 MOGALE CITY	142 974	-	-	142 974	142 974	-	-	118 293	118 293
KZN216 RAY NKONYENI	76 131	-	-	76 131	76 131	-	-	64 509	64 509
KZN282 UMHLATHUZE LOCAL MUN	134 750	-	-	134 750	134 750	-	-	159 963	159 963
LIM354 POLOKWANE LOCAL MUN	397 532	-	-	397 532	397 532	-	-	346 648	346 648
MP313 STEVE TSHWETE	75 218	-	-	75 218	75 218	-	-	91 794	91 794
NC091 SOL PLAATJIE	66 266	-	-	66 266	66 266	-	-	50 328	50 328
WC023 DRAKENSTEIN	59 256	-	-	59 256	59 256	-	-	57 927	57 927
WC024 STELLENBOSCH	56 941	-	-	56 941	56 941	-	-	46 906	46 906
TOTAL IUDG GRANT	1 009 068	-	-	1 009 068	1 009 068	-	-	936 368	936 368
DISASTER RELIEF GRANT									
NMA NELSON MANDELA BAY	57 829	-	-	57 829	57 829	-	-	-	-
EC101 DR BEYERS NAUDE LOCAL MUN	6 057	-	-	6 057	6 057	-	-	1 132	1 132
EC102 BLUE CRANE ROUTE	-	-	-	-	-	-	-	983	983
EC104 MAKANA	2 200	-	-	2 200	2 200	-	-	1 639	1 639
EC105 NDLAMBE	15 229	-	-	15 229	15 229	-	-	1 043	1 043
EC106 SUNDAYS RIVER VALLEY	7 580	-	-	7 580	7 580	-	-	1 043	1 043
EC108 KOUGA	12 500	-	-	12 500	12 500	-	-	1 192	1 192
EC109 KOUKAMA	6 380	-	-	6 380	6 380	-	-	953	953
DC10 SARAH BAARTMAN DISTRICT MUN	-	-	-	-	-	-	-	596	596
EC121 MBHASHE	-	-	-	-	-	-	-	1 341	1 341

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NAME OF MUNICIPALITY	2021/22							2020/21	
	GRANT ALLOCATION				TRANSFER			Division of Revenue Act	Actual transfer
	DoRA and other transfers	Roll Overs	Adjustments	Total Available	Actual Transfer	Funds Withheld	Re-allocations by National Treasury or National Department		
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
ECI22 MNQUMA	-	-	-	-	-	-	-	1 937	1 937
ECI23 GREAT KEI	-	-	-	-	-	-	-	417	417
ECI24 AMAHLATI	-	-	-	-	-	-	-	596	596
ECI26 NGQUSHWA	-	-	-	-	-	-	-	328	328
ECI29 RAYMOND MHLABA	-	-	-	-	-	-	-	745	745
DCI 2 AMATOLE DIST MUNICIPALITY	13 207	-	-	13 207	13 207	-	-	3 397	3 397
ECI31 INXUBA YETHEMBA	-	-	-	-	-	-	-	447	447
ECI35 INTSIKA YETHU	-	-	-	-	-	-	-	447	447
ECI36 EMALAHLENI	-	-	-	-	-	-	-	596	596
ECI37 ENGCOBO	-	-	-	-	-	-	-	894	894
ECI38 SAKHISIZWE	-	-	-	-	-	-	-	596	596
ECI39 ENOCH MGJIMA LOCAL MUN	-	-	-	-	-	-	-	894	894
DCI 3 CHRIS HANI DIST MUNICIPALIT	5 000	-	-	5 000	5 000	-	-	3 516	3 516
ECI41 ELUNDINI	-	-	-	-	-	-	-	596	596
ECI42 SENQU	-	-	-	-	-	-	-	477	477
ECI45 WALTER SIZULU	-	-	-	-	-	-	-	477	477
DCI 4 JOE DISTR MUNUCIPALITY	-	-	-	-	-	-	-	2 235	2 235
ECI53 NGOUZA HILL	-	-	-	-	-	-	-	447	447
ECI54 PORT ST JOHNS	-	-	-	-	-	-	-	685	685
ECI55 NYANDENI	-	-	-	-	-	-	-	834	834
ECI56 MHLONTLO	-	-	-	-	-	-	-	536	536
ECI57 KI SABATA DALINDYEBO	-	-	-	-	-	-	-	3 277	3 277
DCI 5 OR TAMBO DIST MUNICIPALITY	-	-	-	-	-	-	-	4 201	4 201
EC442 UMZIMVUBU	-	-	-	-	-	-	-	536	536
EC441 MATATIELE	-	-	-	-	-	-	-	745	745

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NAME OF MUNICIPALITY	2021/22							2020/21	
	GRANT ALLOCATION				TRANSFER				
	DoRA and other transfers	Roll Overs	Adjustments	Total Available	Actual Transfer	Funds Withheld	Re-allocations by National Treasury or National Department	Division of Revenue Act	Actual transfer
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
EC443 MBIZANA	-	-	-	-	-	-		715	715
EC444 NTABANKULU	-	-	-	-	-	-		417	417
DC44 ALFRED NZO DIST MUNICIPAL	-	-	-	-	-	-		1 877	1 877
FS161 LETSEMENG	-	-	-	-	-	-		655	655
FS162 KOPANONG	-	-	-	-	-	-		119	119
FS163 MOHOKARE	-	-	-	-	-	-		298	298
DC16 XHARIEP DISTRICT MUNICIPAL	-	-	-	-	-	-		149	149
FS181 MASILONYANA	-	-	-	-	-	-		417	417
FS182 TOKOLOGO	-	-	-	-	-	-		119	119
FS183 TSWELOPELE	-	-	-	-	-	-		179	179
FS184 MATJHABENG	-	-	-	-	-	-		596	596
FS185 NALA	-	-	-	-	-	-		179	179
DC18 LEJWELEPUTSWA DIST MUNICIPAL	-	-	-	-	-	-		149	149
FS191 SETSOTO	-	-	-	-	-	-		238	238
FS192 DIHLABENG	-	-	-	-	-	-		864	864
FS193 NKETOANA	-	-	-	-	-	-		119	119
FS194 MALUTIAPHOFUNG	-	-	-	-	-	-		1 132	1 132
FS195 PHUMELELA	-	-	-	-	-	-		417	417
FS196 MATSOPA	-	-	-	-	-	-		179	179
DC19 THABO MOFUTSANYANE DIST MUN	-	-	-	-	-	-		149	149
FS201 MOQHAKA	-	-	-	-	-	-		1 013	1 013
FS203 NGWATHE	-	-	-	-	-	-		745	745
FS204 METSIMAHOLO	-	-	-	-	-	-		298	298
FS205 MAFUBE	-	-	-	-	-	-		447	447
DC20 FEZILE DABI DIST MUNICIPAL	-	-	-	-	-	-		149	149

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for the year ended 31 March 2022

NAME OF MUNICIPALITY	2021/22							2020/21	
	GRANT ALLOCATION				TRANSFER			Division of Revenue Act	Actual transfer
	DoRA and other transfers	Roll Overs	Adjustments	Total Available	Actual Transfer	Funds Withheld	Re-allocations by National Treasury or National Department		
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
GT421 EMFULENI				-		-		596	596
GT422 MIDVAAL				-		-		718	718
GT423 LESEDI				-		-		685	685
DC42 SEDIBENG DISTRICT MUNICIPAL				-		-		119	119
GT481 MOGALE CITY				-		-		1 251	1 251
GT484 MERAFOG CITY				-		-		596	596
GT485 NEW LOC				-		-		1 192	1 192
MUN(RNDFNTN&WSTNR)									
DC48 WEST RAND DIST MUNICIPALITY				-		-		119	119
KZN212 UMDONI LOCAL MUNICIPALITY				-		-		1 341	1 341
KZN213 UMZUMBE				-		-		1 043	1 043
KZN214 UMUZIWABANTU				-		-		1 490	1 490
KZN216 RAY NKONYENI				-		-		1 108	1 108
DC21 UGU DISTRICT MUNICIPALITY				-		-		745	745
KZN221 UMSHWATHI				-		-		953	953
KZN222 UMNGENI				-		-		1 460	1 460
KZN223 MPOFANA				-		-		745	745
KZN224 IMPENDLE				-		-		854	854
KZN225 MSUNDUZI				-		-		1 192	1 192
KZN226 MKHAMBATHINI				-		-		745	745
KZN227 RICHMOND				-		-		745	745
DC22 UMGUNGUNDLOVU DIST MUN				-		-		894	894
KZN235 OKHAHLAMBA				-		-		1 287	1 287
KZN237 INKOSI ILANGALIBALELE				-		-		1 222	1 222
KZN238 ALFRED DUMA	31 937			31 937	31 937	-		1 077	1 077

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NAME OF MUNICIPALITY	2021/22							2020/21	
	GRANT ALLOCATION				TRANSFER				
	DoRA and other transfers	Roll Overs	Adjustments	Total Available	Actual Transfer	Funds Withheld	Re-allocations by National Treasury or National Department	Division of Revenue Act	Actual transfer
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
DC23 UTHUKELA DIST MUNICIPALITY	-	-	-	-	-	-	-	745	745
KZN241 UNDUMENI	-	-	-	-	-	-	-	775	775
KZN242 NQUTHU	-	-	-	-	-	-	-	804	804
KZN244 MSINGA	-	-	-	-	-	-	-	960	960
KZN245 UMVOTI	-	-	-	-	-	-	-	757	757
DC24 UMZINYATHI DIST MUNICIPAL	-	-	-	-	-	-	-	536	536
KZN252 NEWCASTLE	-	-	-	-	-	-	-	757	757
KZN253 EMADLANGENI	-	-	-	-	-	-	-	685	685
KZN254 DANNHAUSER	-	-	-	-	-	-	-	735	735
DC25 AMAJUBA DIST MUNICIPALITY	-	-	-	-	-	-	-	387	387
KZN261 EDUMBE	-	-	-	-	-	-	-	1 192	1 192
KZN262 UPHONGOLO	-	-	-	-	-	-	-	879	879
KZN263 ABAQULUSI	-	-	-	-	-	-	-	1 302	1 302
KZN265 NONGOMA	-	-	-	-	-	-	-	1 192	1 192
KZN266 ULUNDI	-	-	-	-	-	-	-	1 192	1 192
DC26 ZULULAND DIST MUNICIPALITY	-	-	-	-	-	-	-	596	596
KZN271 UMHLABUYALINGANA	-	-	-	-	-	-	-	864	864
KZN272 JOZINI	-	-	-	-	-	-	-	864	864
KZN275 MTUBATUBA	-	-	-	-	-	-	-	1 341	1 341
KZN276 BIG FIVE/HLABISA LOC MUN	-	-	-	-	-	-	-	1 460	1 460
DC27 UMKHANYAKUDE DIST MUNICIP	-	-	-	-	-	-	-	596	596
KZN281 MFOLOZI	-	-	-	-	-	-	-	745	745
KZN282 UMHLATHUZE LOCAL MUN	-	-	-	-	-	-	-	1 192	1 192
KZN284 UMHLAZI	-	-	-	-	-	-	-	745	745
KZN285 MTHONJANENI LOCAL MUN	-	-	-	-	-	-	-	745	745

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	GRANT ALLOCATION				TRANSFER			Division of Revenue Act	Actual transfer
	DoRA and other transfers	Roll Overs	Adjustments	Total Available	Actual Transfer	Funds Withheld	Re-allocations by National Treasury or National Department		
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
KZN286 NKANDLA				-		-		745	745
DC28 UTHUNGULU DIST MUNICIPAL				-		-		745	745
KZN291 MANDENI				-		-		745	745
KZN292 KWADUKUZA				-		-		894	894
KZN293 NDWEDWE				-		-		745	745
KZN294 MAPHUMULO				-		-		745	745
DC29 ILEMBE DISTRICT MUNICIPAL				-		-		596	596
KZN433 GRAETER KOKSTAD				-		-		596	596
KZN434 UBUHLEBEZWE				-		-		655	655
KZN435 UMZIMKHULU				-		-		745	745
KZN436 DR NKOSAZANA DLAMINI ZUMA				-		-		745	745
DC43 HARRY GWALA DISTRICT MUN				-		-		596	596
LIM471 EMPRAIM MOGALE				-		-		596	596
LIM473 MAKHUDUTHAMAGA				-		-		298	298
LIM472 ELIAS MOTSOLEDI				-		-		596	596
LIM476 GRTR TUBATSE/FETAKGOMO				-		-		596	596
DC47 GREATER SEKHUKHUNE DIST MUN				-		-		894	894
LIM331 GREATER GIYANI				-		-		298	298
LIM332 GREATER LETABA				-		-		298	298
LIM333 GREATER TZANEEN				-		-		298	298
LIM334 BAPHALABORWA				-		-		298	298
LIM335 MARULENG				-		-		149	149
DC33 MOPANI DIST MUNICIPALITY				-		-		2 384	2 384
LIM341 MUSINA LOCAL MUNICIPALITY				-		-		447	447
LIM343 THULAMELA LOCAL MUN	13 000			13 000	13 000	-		149	149

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NAME OF MUNICIPALITY	2021/22							2020/21	
	GRANT ALLOCATION				TRANSFER			Division of Revenue Act	Actual transfer
	DoRA and other transfers	Roll Overs	Adjustments	Total Available	Actual Transfer	Funds Withheld	Re-allocations by National Treasury or National Department		
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
LIM344 MAKHADO	26 000			26 000	26 000	-		149	149
LIM345 NEW LOCAL MUNICIPALITY	26 000			26 000	26 000	-		298	298
DC34 VHEMBE DIST MUNICIPALITY				-		-		2 086	2 086
LIM351 BLOUBERG LOCAL MUN	12 900			12 900	12 900	-		358	358
LIM353 MOLEMOLE LOCAL MUN	1 000			1 000	1 000	-		358	358
LIM354 POLOKWANE LOCAL MUN	2 600			2 600	2 600	-		596	596
LIM355 LEPELLENKUMPI	5 625			5 625	5 625	-		298	298
DC35 CAPRICORN DIST MUNICIPALITY				-		-		453	453
LIM361 THABAZIMBI				-		-		298	298
LIM362 LEPHALALE				-		-		298	298
LIM366 BELA BELA				-		-		179	179
LIM367 MOGALAKWENA				-		-		417	417
LIM368 MODIMOLLE/MOOKGOPONG L MN				-		-		298	298
DC36 WATERBERG DIST MUNICIPALITY				-		-		1 192	1 192
MP301 ALBERT LUTHULI				-		-		341	341
MP302 MSUKALINGWA				-		-		447	447
MP303 MKHONDO				-		-		554	554
MP304 PIXLEY KA SEME				-		-		447	447
MP305 LEKWA				-		-		1 043	1 043
MP306 DIPALESENG				-		-		179	179
MP307 GOVAN MBEKI				-		-		1 013	1 013
MP311 VICTOR KHANYE				-		-		477	477
MP312 EMALAHLENI				-		-		447	447
MP313 STEVE TSHWETE				-		-		447	447
MP314 EMAKHAZENI				-		-		238	238

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	GRANT ALLOCATION				TRANSFER			Division of Revenue Act	Actual transfer
	DoRA and other transfers	Roll Overs	Adjustments	Total Available	Actual Transfer	Funds Withheld	Re-allocations by National Treasury or National Department		
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
MP315 THEMBISILE				-		-		596	596
MP316 DR JS MOROKA				-		-		417	417
MP321 THABA CHWEU				-		-		596	596
MP324 NKOMAZI				-		-		655	655
MP325 BUSHBUCKRIDGE				-		-		626	626
MP326 MBOMBELA/UMJINDI LOC MUN				-		-		1 073	1 073
NC451 JOE MOROLONG				-		-		125	125
NC452 GASEGONYANA				-		-		179	179
NC453 GAMAGARA	7 000			7 000	7 000	-		95	95
DC45 JOHN TAOLO GAETSWEWE MUN				-		-		119	119
NC061 RICHTERSVELD				-		-		42	42
NC062 NAMA KHOI				-		-		182	182
NC064 KAMIESBERG				-		-		39	39
NC065 HANTAM				-		-		167	167
NC066 KAROO HOOGLAND				-		-		21	21
NC067 KHAIMA				-		-		30	30
DC6 NAMAKWA DISTRICT MUNICIPALIT				-		-		149	149
NC071 UBUNTU				-		-		66	66
NC072 UMSOBOMVU				-		-		167	167
NC073 EMTHANJENI				-		-		149	149
NC074 KAREEBERG				-		-		54	54
NC075 RENOSTERBERG				-		-		54	54
NC076 THEMBELIHLE				-		-		60	60
NC077 SIYATHEMBA				-		-		66	66
NC078 SIYANCUMA				-		-		36	36

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	GRANT ALLOCATION				TRANSFER			Division of Revenue Act	Actual transfer
	DoRA and other transfers	Roll Overs	Adjustments	Total Available	Actual Transfer	Funds Withheld	Re-allocations by National Treasury or National Department		
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
DC7 PIXLEY KA SEME DISTRICT MUN				-		-		30	30
NC082 !KAI ! GARIB				-		-		131	131
NC084 !KHEIS				-		-		67	67
NC085 TSANTSABANE				-		-		89	89
NC086 KGATELOPELE	1 839			1 839	1 839	-		60	60
NC087 DAWID KRUIPER				-		-		268	268
DC8 Z.F.MQCAWU DISTRICT MUN				-		-		30	30
NC091 SOL PLAATJIE	1 015			1 015	1 015	-		328	328
NC092 DIKGATLONG				-		-		119	119
NC093 MAGARENG	6 440			6 440	6 440	-		66	66
NC094 PHOKWANE	6 457			6 457	6 457	-		119	119
DC9 FRANCES BAARD DIST MUNICIPAL				-		-		30	30
NW371 MORETELE				-		-		268	268
NW372 MADIBENG				-		-		1 639	1 639
NW373 RUSTENBURG				-		-		1 341	1 341
NW374 KGETLENGRIVIER				-		-		268	268
NW375 MOSES KOTANE				-		-		268	268
DC37 BOJANALA PLATINUM DIST MUN				-		-		506	506
NW381 RATLOU				-		-		268	268
NW382 TSWAING				-		-		268	268
NW383 MAFIKENG				-		-		506	506
NW384 DITSOBOTLA				-		-		358	358
NW385 RAMOTSHERE MOILOA				-		-		268	268
DC38 NGAKA MODIRI MOLEMA DIST MU				-		-		745	745
NW392 NALEDI	4 394			4 394	4 394	-		268	268

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	GRANT ALLOCATION				TRANSFER			Division of Revenue Act	Actual transfer
	DoRA and other transfers	Roll Overs	Adjustments	Total Available	Actual Transfer	Funds Withheld	Re-allocations by National Treasury or National Department		
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
NW393 NAMUSA				-		-		268	268
NW394 GREATER TAUNG				-		-		268	268
NW396 LEKWATEEMANE	4 570			4 570	4 570	-		268	268
NW397 MOLOPOKAGISANO	6 362			6 362	6 362	-		268	268
DC39 DR RUTH SEGOMTSI MUN				-		-		685	685
NW403 CITY OF MATLOSANA				-		-		1 013	1 013
NW404 MAQUASSI HILLS				-		-		358	358
NW405 VENTERSDORP/TLOKWE LOC MN				-		-		1 013	1 013
DC40 DR KENNETH KAUNDA MUN				-		-		447	447
WC011 MATZIKAMA				-		-		477	477
WC012 CEDERBERG				-		-		209	209
WC013 BERGRIVIER				-		-		72	72
WC014 SALDANHA BAY				-		-		417	417
WC015 SWARTLAND				-		-		119	119
DC1 WEST COAST DISTRICT MUNICIP				-		-		89	89
WC022 WITZENBERG				-		-		119	119
WC023 DRAKENSTEIN				-		-		477	477
WC024 STELLENBOSCH				-		-		209	209
WC025 BREEDE VALLEY				-		-		298	298
WC026 LANGE BERG				-		-		477	477
DC2 CAPE WINELANDS DIST MUNICIP				-		-		119	119
WC031 THEEWATERSKLOOF				-		-		238	238
WC032 OVERSTRAND				-		-		179	179
WC033 CAPE AGULHAS				-		-		298	298
WC034 SWELLENDAM				-		-		358	358

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	GRANT ALLOCATION				TRANSFER			Division of Revenue Act	Actual transfer
	DoRA and other transfers	Roll Overs	Adjustments	Total Available	Actual Transfer	Funds Withheld	Re-allocations by National Treasury or National Department		
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
DC3 OVERBERG DISTRICT MUNICIPAL				-		-		179	179
WC041 KANNALAND				-		-		298	298
WC042 HESSEQUA				-		-		238	238
WC043 MOSSEL BAY				-		-		268	268
WC044 GEORGE				-		-		506	506
WC045 OUDTSHOORN	47 150			47 150	47 150	-		209	209
WC047 BITOU				-		-		506	506
WC048 KNYSNA				-		-		417	417
DC4 EDEN DISTRICT MUNICIPALITY				-		-		268	268
WC051 LAINGSBURG				-		-		268	268
WC052 PRINCE ALBERT				-		-		209	209
WC053 BEAUFORT WEST				-		-		287	287
DC5 CENTRAL KAROO DIST MUNICIPAL				-		-		119	119
TOTAL DISASTER RELIEF GRANT	330 271	-	-	330 271	330 271	-	-	150 970	150 970
MUNICIPAL INFRASTRUCTURE GRANT									
EASTERN CAPE									
Dr Beyers Naude	28 564		-	28 564	28 564	-		20 495	25 243
Blue Crane Route	14 892		-	14 892	14 892	-		14 253	19 078
Makana	25 590		15 000	40 590	40 590	-		24 260	23 962
Ndlambe	28 663		-	28 663	28 663	-		36 535	36 087
Sundays River Valley	34 876		-	34 876	34 876	-		25 464	25 152
Kouga	33 413		-	33 413	33 413	-		31 578	31 190
Kou-Kamma	16 034		-	16 034	16 034	-		15 322	11 962
Sarah Baartman District Municipality	-		-	-	-	-			

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	GRANT ALLOCATION				TRANSFER			Division of Revenue Act	Actual transfer
	DoRA and other transfers	Roll Overs	Adjustments	Total Available	Actual Transfer	Funds Withheld	Re-allocations by National Treasury or National Department		
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Mbhashe	67 367		-	67 367	67 367	-		59 595	58 864
Mnquma	66 145		-	66 145	66 145	-		62 194	76 431
Great Kei	11 636		-	11 636	11 636	-		11 208	11 070
Amahlathi	29 558		-	29 558	29 558	-		27 972	27 629
Ngqushwa	23 578		-	23 578	23 578	-		22 378	22 103
Raymond Mhlaba	41 333		-	41 333	41 333	-		38 986	31 546
Amathole District Municipality	454 461		-	454 461	454 461	-		425 418	420 197
Inxuba Yethemba	16 785		-	16 785	16 785	-		16 024	19 827
Intsika Yethu	45 353		-	45 353	45 353	-		52 746	62 099
Emalahleni	35 275		-	35 275	35 275	-		33 319	41 410
Engcobo	40 582		22 000	62 582	62 582	-		38 284	52 814
Sakhisizwe	19 009		-	19 009	19 009	-		18 104	23 882
Enoch Mgijima	57 126		-3 000	54 126	54 126	-		53 758	53 098
Chris Hani District Municipality	304 343		-	304 343	304 343	-		285 000	281 503
Elundini	41 031		-	41 031	41 031	-		38 703	38 228
Senqu	48 539		-10 075	38 464	38 464	-		38 244	33 522
Walter Sisulu	19 723		-5 893	13 830	13 830	-		18 772	14 168
Joe Gqabi District Municipality	166 188		-	166 188	166 188	-		155 773	143 861
Ngquza Hill	57 544		-	57 544	57 544	-		54 149	38 485
Port St Johns	36 146		4 000	40 146	40 146	-		34 134	30 820
Nyandeni	73 270		-	73 270	73 270	-		60 441	74 699
Mhlotlo	46 659		20 000	66 659	66 659	-		43 967	43 427
King Sabata Dalindyebo	91 267		-	91 267	91 267	-		85 693	84 641
O.R.Tambo District Municipality	671 957		-142 519	529 438	529 438	-		628 864	463 147
Matatiele	51 971		25 000	76 971	76 971	-		48 936	60 335

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	GRANT ALLOCATION				TRANSFER			Division of Revenue Act	Actual transfer
	DoRA and other transfers	Roll Overs	Adjustments	Total Available	Actual Transfer	Funds Withheld	Re-allocations by National Treasury or National Department		
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Umzimvubu	48 951		-	48 951	48 951	-		56 112	55 423
Mbizana	51 023		-	51 023	51 023	-		48 049	45 459
Ntabankulu	28 524		-	28 524	28 524	-		27 005	26 674
Alfred Nzo District Municipality	398 778		-	398 778	398 778	-		373 334	358 282
TOTAL EASTERN CAPE	3 226 154	-	(75 487)	3 150 667	3 150 667	-	-	3 025 069	2 866 318
FREE STATE									
Letsemeng	17 894		-	17 894	17 894	-		17 061	16 852
Kopanong	21 494		-	21 494	21 494	-		20 428	20 177
Mohokare	18 788		-	18 788	18 788	-		17 898	22 678
Xhariep District Municipality	-		-	-	-	-			
Masilonyana	24 552		-	24 552	24 552	-		30 017	39 649
Tokologo	17 262		-	17 262	17 262	-		16 470	13 268
Tswelopele	17 192		-	17 192	17 192	-		16 405	16 204
Matjhabeng	133 069		-	133 069	133 069	-		118 247	161 274
Nala	31 157		-	31 157	31 157	-		29 468	36 106
Lejweleputswa District Municipality	-		-	-	-	-			
Setsoto	49 792		-	49 792	49 792	-		46 899	44 323
Dihlabeng	40 712		-	40 712	40 712	-		47 405	41 823
Nketoana	26 621		-	26 621	26 621	-		25 225	24 915
Maluti-a-Phofung	182 445		-	182 445	182 445	-		161 626	159 643
Phumelela	22 033		-1 724	20 309	20 309	-		20 933	20 676
Mantsopa	20 889		-	20 889	20 889	-		19 863	29 619
Thabo Mofutsanyana District Municipality	-		-	-	-	-			
Moqhaka	42 336		-	42 336	42 336	-		49 924	49 311

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	GRANT ALLOCATION				TRANSFER			Division of Revenue Act	Actual transfer
	DoRA and other transfers	Roll Overs	Adjustments	Total Available	Actual Transfer	Funds Withheld	Re-allocations by National Treasury or National Department		
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Ngwathe	44 240		-	44 240	44 240	-		41 704	41 192
Metsimaholo	47 085		-	47 085	47 085	-		44 366	31 622
Mafube	23 515		-	23 515	23 515	-		22 318	28 044
TOTAL FREE STATE	781 076	-	(1 724)	779 352	779 352	-	-	746 257	797 376
GAUTENG									
Emfuleni	179 030		-120 000	59 030	59 030	-		167 785	90 726
Midvaal	33 429		-	33 429	33 429	-		31 592	51 204
Lesedi	27 716		-5 000	22 716	22 716	-		26 249	25 927
Sedibeng District Municipality	-		-	-	-	-		-	-
Mogale City	-		-	-	-	-		-	-
Merafong City	70 035			70 035	70 035	-		65 834	51 860
Rand West City	96 442			96 442	96 442	-		90 534	129 423
TOTAL GAUTENG	406 652	-	(125 000)	281 652	281 652	-	-	381 994	349 140
KWAZULU NATAL									
uMdoni	32 253			32 253	32 253	-		30 493	24 719
Umzumbe	35 861			35 861	35 861	-		33 867	33 451
uMuziwabantu	32 464			32 464	32 464	-		23 207	22 922
Ugu District Municipality	255 524			255 524	255 524	-		239 336	191 399
uMshwathi	28 977		5 000	33 977	33 977	-		27 428	27 091
uMngeni	24 146			24 146	24 146	-		22 909	22 628
Mpofana	12 463		5 000	17 463	17 463	-		11 981	11 981
Impendle	20 130			20 130	20 130	-		11 670	11 527
Msunduzi	209 331			209 331	209 331	-		196 128	193 721

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	DoRA and other transfers	Roll Overs	Adjustments	Total Available	Actual Transfer	Funds Withheld	Re-allocations by National Treasury or National Department		
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Mkhambathini	24 755		7 000	31 755	31 755	-		15 996	25 800
Richmond	19 266		8 000	27 266	27 266	-		18 345	18 120
Umgungundlovu District Municipality	107 893		25 000	132 893	132 893	-		101 245	100 003
Okhahlamba	29 734		8 000	37 734	37 734	-		38 136	37 668
iNkosi Langalibalele	39 665			39 665	39 665	-		47 426	46 844
Alfred Duma	65 161		5 000	70 161	70 161	-		61 274	60 522
Uthukela District Municipality	194 919			194 919	194 919	-		182 647	180 406
Endumeni	15 836			15 836	15 836	-		15 137	15 137
Nqutu	32 806		4 000	36 806	36 806	-		31 009	30 628
Msinga	39 412		9 000	48 412	48 412	-		37 189	36 733
Umvoti	41 323			41 323	41 323	-		29 623	29 259
Umzinyathi District Municipality	199 749		7 155	206 904	206 904	-		187 165	184 868
Newcastle	119 182			119 182	119 182	-		111 804	110 432
Emadlangeni	9 607		-4 800	4 807	4 807	-		9 310	14 310
Dannhauser	30 794		4 000	34 794	34 794	-		21 645	13 645
Amajuba District Municipality	43 250			43 250	43 250	-		40 779	40 279
eDumbe	18 847		6 000	24 847	24 847	-		17 952	17 732
uPhongolo	29 732		5 000	34 732	34 732	-		28 134	27 789
Abaqulusi	39 107			39 107	39 107	-		36 904	36 451
Nongoma	33 521			33 521	33 521	-		31 679	31 290
Ulundi	32 489		20 000	52 489	52 489	-		30 713	45 336
Zululand District Municipality	239 111		30 000	269 111	269 111	-		223 984	221 235
Umhlabuyalingana	36 754			36 754	36 754	-		34 702	34 276
Jozini	39 381		12 000	51 381	51 381	-		46 760	46 186
Mtubatuba	33 391			33 391	33 391	-		31 557	31 170

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	GRANT ALLOCATION				TRANSFER			Division of Revenue Act	Actual transfer
	DoRA and other transfers	Roll Overs	Adjustments	Total Available	Actual Transfer	Funds Withheld	Re-allocations by National Treasury or National Department		
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Big Five Hlabisa	22 360			22 360	22 360	-		21 239	20 978
Umkhanyakude District Municipality	227 844		-64 000	163 844	163 844	-		213 445	220 826
Mfolozi	27 526		15 000	42 526	42 526	-		39 071	43 592
uMlalazi	42 551			42 551	42 551	-		40 125	47 633
Mthonjaneni	18 832		10 000	28 832	28 832	-		17 939	24 439
Nkandla	23 929		6 000	29 929	29 929	-		22 706	22 427
King Cetshwayo District Municipality				-		-		169 623	155 456
Uthungulu District Mun	180 995			180 995	180 995	-		-	-
Mandeni	37 232		5 000	42 232	42 232	-		35 150	34 719
KwaDukuza	54 549		7 000	61 549	61 549	-		51 347	50 717
Ndwedwe	31 331		9 000	40 331	40 331	-		29 630	29 266
Maphumulo	31 382			31 382	31 382	-		22 195	21 923
iLembe District Municipality	204 109		13 000	217 109	217 109	-		191 243	188 896
Greater Kokstad	18 073			18 073	18 073	-		17 229	17 229
Ubuhlebezwe	28 262		4 000	32 262	32 262	-		26 759	26 431
Umzimkhulu	45 728			45 728	45 728	-		43 097	42 568
Dr Nkosazana Dlamini Zuma	36 508		6 000	42 508	42 508	-		26 989	26 658
Harry Gwala District Municipality	212 880		8 000	220 880	220 880	-		199 448	209 000
TOTAL KWAZULU NATAL	3 410 925	-	174 355	3 585 280	3 585 280	-	-	3 195 369	3 158 316
LIMPOPO									
Greater Giyani	64 105			64 105	64 105	-		60 286	71 567
Greater Letaba	60 836			60 836	60 836	-		57 229	56 527
Greater Tzaneen	99 741		62 000	161 741	161 741	-		93 619	101 970
Ba-Phalaborwa	33 685		-1 937	31 748	31 748	-		31 831	31 440

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	GRANT ALLOCATION				TRANSFER			Division of Revenue Act	Actual transfer
	DoRA and other transfers	Roll Overs	Adjustments	Total Available	Actual Transfer	Funds Withheld	Re-allocations by National Treasury or National Department		
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Maruleng	28 150		20 559	48 709	48 709	-		26 655	46 328
Mopani District Municipality	481 869		-45 072	436 797	436 797	-		451 056	445 521
Musina	36 988			36 988	36 988	-		58 843	33 421
Thulamela	111 174			111 174	111 174	-		98 702	97 491
Makhado	94 768		16 000	110 768	110 768	-		88 968	87 876
LIM345 NEW LOCAL MUNICIPALITY	86 758		28 000	114 758	114 758	-		81 475	88 475
Vhembe District Municipality	546 054			546 054	546 054	-		511 093	504 821
Blouberg	56 764		24 000	80 764	80 764	-		44 066	43 525
Molemole	37 000			37 000	37 000	-		34 933	34 504
Polokwane	-			-	-	-			24 700
Lepele-Nkumpi	57 085			57 085	57 085	-		53 720	39 000
Capricorn District Municipality	244 646			244 646	244 646	-		229 161	240 410
Thabazimbi	34 960			34 960	34 960	-		44 024	43 484
Lephalale	46 014			46 014	46 014	-		43 364	48 332
Bela-Bela	27 194			27 194	27 194	-		25 760	25 444
Mogalakwena	165 710		-35 088	130 622	130 622	-		155 326	153 420
LIM368	40 617			40 617	40 617	-		38 317	32 347
Ephraim Mogale	35 189		-5 000	30 189	30 189	-		33 238	54 830
Elias Motsoaledi	57 984			57 984	57 984	-		54 561	53 891
Makhuduthamaga	65 627		-3 850	61 777	61 777	-		61 710	70 953
Tubatse/Fetakgomo	99 240		-25 000	74 240	74 240	-		83 797	81 107
Sekhukhune District Municipality	504 052		-50 000	454 052	454 052	-		471 805	466 015
TOTAL LIMPOPO	3 116 210	-	(15 388)	3 100 822	3 100 822	-	-	2 933 539	2 977 399
MPUMALANGA									

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	GRANT ALLOCATION				TRANSFER			Division of Revenue Act	Actual transfer
	DoRA and other transfers	Roll Overs	Adjustments	Total Available	Actual Transfer	Funds Withheld	Re-allocations by National Treasury or National Department		
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Albert Luthuli	92 108			92 108	92 108	-		86 480	85 419
Msukaligwa	55 638			55 638	55 638	-		52 366	51 723
Mkhondo	82 836		10 000	92 836	92 836	-		77 807	82 852
Pixley Ka Seme	27 738		-2 500	25 238	25 238	-		26 269	25 947
Lekwa	30 307		20 000	50 307	50 307	-		28 672	28 320
Dipaleseng	19 664		7 753	27 417	27 417	-		18 717	18 487
Govan Mbeki	61 043		-9 517	51 526	51 526	-		57 422	56 717
Gert Sibande District Municipality	-			-	-	-			
Victor Khanye	26 134			26 134	26 134	-		24 768	24 464
Emalahleni	127 032			127 032	127 032	-		119 146	117 684
Steve Tshwete	-			-	-	-			-
Emakhazeni	19 046			19 046	19 046	-		18 139	25 916
Thembisile Hani	130 698			130 698	130 698	-		122 575	121 071
Dr JS Moroka	132 482			132 482	132 482	-		124 245	93 183
Nkangala District Municipality	-			-	-	-			
Thaba Chweu	49 982			49 982	49 982	-		47 076	51 498
Nkomazi	238 568		20 000	258 568	258 568	-		223 476	220 734
Bushbuckridge	396 689			396 689	396 689	-		371 379	366 822
City of Mbombela	353 929			353 929	353 929	-		331 383	327 316
Ehlanzeni District Municipality	-			-	-	-			
TOTAL MPUMALANGA	1 843 894	-	45 736	1 889 630	1 889 630	-	-	1 729 920	1 698 153
NORTHERN CAPE									
Richtersveld	14 480		-8 319	6 161	6 161	-		7 321	5 531
Nama Khoi	15 182		-5 165	10 017	10 017	-		22 024	15 524

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	GRANT ALLOCATION				TRANSFER				
	DoRA and other transfers	Roll Overs	Adjustments	Total Available	Actual Transfer	Funds Withheld	Re-allocations by National Treasury or National Department	Division of Revenue Act	Actual transfer
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Kamiesberg	7 708		6 000	13 708	13 708	-		7 534	13 442
Hantam	10 051			10 051	10 051	-		9 726	13 607
Karoo Hoogland	8 276		6 000	14 276	14 276	-		8 065	12 966
Khâi-Ma	7 942		7 000	14 942	14 942	-		7 753	5 658
Ubuntu	10 274		-4 000	6 274	6 274	-		9 934	9 312
Umsobomvu	11 887		5 000	16 887	16 887	-		11 443	9 451
Emthanjeni	12 596		-2 500	10 096	10 096	-		12 106	19 957
Kareeberg	8 224		-3 000	5 224	5 224	-		8 016	6 418
Renosterberg	7 631		-4 631	3 000	3 000	-		18 962	15 897
Thembelihle	9 722		-2 500	7 222	7 222	-		20 917	13 860
Siyathemba	10 125		15 985	26 110	26 110	-		9 794	26 674
Siyancuma	24 320		-14 300	10 020	10 020	-		16 524	12 321
IKai !Garib	23 485		-5 000	18 485	18 485	-		22 290	22 016
IKheis	11 040			11 040	11 040	-		19 980	16 835
Tsantsabane	28 187			28 187	28 187	-		15 466	15 276
Kgatelopele	20 227		24 000	44 227	44 227	-		8 020	24 422
Dawid Kruiper	26 323			26 323	26 323	-		24 946	19 990
Dikgatlong	28 417		-7 047	21 370	21 370	-		19 422	15 184
Magareng	11 541		-2 500	9 041	9 041	-		11 119	9 561
Phokwane	27 569		-14 500	13 069	13 069	-		26 112	25 792
Frances Baard District Municipality	-			-	-	-			
Joe Morolong	63 401		22 000	85 401	85 401	-		59 628	58 896
Ga-Segonyana	56 267			56 267	56 267	-		52 954	52 304
Gamagara	12 273		-7 523	4 750	4 750	-		11 803	11 658
John Taolo Gaetsewe District Municipality				-	-	-			-

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	GRANT ALLOCATION				TRANSFER			Division of Revenue Act	Actual transfer
	DoRA and other transfers	Roll Overs	Adjustments	Total Available	Actual Transfer	Funds Withheld	Re-allocations by National Treasury or National Department		
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
TOTAL NORTHERN CAPE	467 148	-	5 000	472 148	472 148	-	-	441 859	452 552
NORTH WEST									
Moretele	121 516			121 516	121 516	-		113 988	118 589
Madibeng	298 785		-4 000	294 785	294 785	-		279 801	246 367
Rustenburg	249 229			249 229	249 229	-		233 448	230 583
Kgetlengrivier	27 126		-3 000	24 126	24 126	-		35 697	51 259
Moses Kotane	167 571		-20 000	147 571	147 571	-		148 649	131 825
Ratlou	30 897		-5 700	25 197	25 197	-		29 224	20 165
Tswaing	30 763		-8 000	22 763	22 763	-		29 099	34 742
Mafikeng	84 679			84 679	84 679	-		80 825	94 833
Ditsobotla	38 475			38 475	38 475	-		46 612	56 040
Ramotshere Moiloa	39 127		20 000	59 127	59 127	-		36 923	26 270
Ngaka Modiri Molema District Municipality	317 573			317 573	317 573	-		297 376	293 727
Naledi	17 714		16 200	33 914	33 914	-		16 893	16 686
Mamusa	16 351			16 351	16 351	-		15 618	15 426
Greater Taung	50 218		-10 000	40 218	40 218	-		47 297	46 717
Lekwa-Teemane	15 394			15 394	15 394	-		14 722	12 541
Kagisano-Molopo	31 606		9 508	41 114	41 114	-		29 887	38 020
Dr Ruth Segomotsi Mompati District Municipality	146 579			146 579	146 579	-		137 431	135 745
City of Matlosana	92 551		5 000	97 551	97 551	-		86 894	75 828
Maquassi Hills	39 632			39 632	39 632	-		28 042	23 872
Ventersdorp/Tlokwe	70 475		-7 500	62 975	62 975	-		66 245	85 578
TOTAL NORTH WEST	1 886 261	-	(7 492)	1 878 769	1 878 769	-	-	1 774 671	1 754 813

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	DoRA and other transfers	Roll Overs	Adjustments	Total Available	Actual Transfer	Funds Withheld	Re-allocations by National Treasury or National Department		
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
WESTERN CAPE									
Matzikama	22 308			22 308	22 308	-		31 190	30 807
Cederberg	16 320			16 320	16 320	-		15 590	15 899
Bergrivier	15 134			15 134	15 134	-		14 479	14 301
Saldanha Bay	20 299			20 299	20 299	-		19 311	19 074
Swartland	22 301		4 000	26 301	26 301	-		21 183	22 923
Witzenberg	24 980			24 980	24 980	-		22 286	22 013
Breedee Valley	36 260			36 260	36 260	-		34 240	33 820
Langeberg	23 025			23 025	23 025	-		21 860	22 592
Theewaterskloof	35 602		-10 000	25 602	25 602	-		26 275	25 953
Overstrand	23 053		-2 000	21 053	21 053	-		21 887	21 618
Cape Agulhas	11 373			11 373	11 373	-		10 961	12 326
Swellendam	12 362			12 362	12 362	-		20 887	11 739
Kannaland	10 594			10 594	10 594	-		10 233	10 107
Hessequa	14 181			14 181	14 181	-		13 588	12 421
Mossel Bay	25 277			25 277	25 277	-		23 967	31 565
George	42 262			42 262	42 262	-		39 851	36 366
Oudtshoorn	22 775			22 775	22 775	-		21 627	21 362
Bitou	21 104		9 000	30 104	30 104	-		20 063	19 817
Knysna	26 260		-1 800	24 460	24 460	-		24 887	24 582
Laingsburg	6 719		-1 200	5 519	5 519	-		6 609	6 529
Prince Albert	7 718		2 000	9 718	9 718	-		7 543	7 450
Beaufort West	14 521			14 521	14 521	-		13 906	13 734
TOTAL WESTERN CAPE	454 428	-	-	454 428	454 428	-	-	442 423	436 998

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	GRANT ALLOCATION				TRANSFER			Division of Revenue Act	Actual transfer
	DoRA and other transfers	Roll Overs	Adjustments	Total Available	Actual Transfer	Funds Withheld	Re-allocations by National Treasury or National Department		
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Total MIG	15 592 748	-	-	15 592 748	15 592 748	-	-	14 671 101	14 491 065
LOCAL GOVERNMENT EQUITABLE SHARE GRANT									
				-					
M 004 EC: MUNICIPALITIES				-					
TOTAL M 006 BUF BUFFALO CITY	936 811			936 811	936 811	-		1 053 614	1 053 614
TOTAL M 006 NMA NELSON MANDELA BAY	1 143 807			1 143 807	1 089 614	54 193		1 260 840	962 565
EC101 DR BEYERS NAUDE LOCAL MUN	99 316			99 316	99 316	-		110 956	109 721
EC102 BLUE CRANE ROUTE	58 178			58 178	53 863	4 315		65 297	65 297
EC104 MAKANA	103 061			103 061	103 061	-		114 863	108 308
EC105 NDLAMBE	107 582			107 582	107 582	-		120 231	120 231
EC106 SUNDAYS RIVER VALLEY	90 418			90 418	90 418	-		99 923	99 923
EC108 KOUGA	143 774			143 774	143 774	-		157 037	146 646
EC109 KOUKAMA	54 362			54 362	54 362	-		60 642	59 079
DC10 SARAH BAARTMAN DISTRICT MUN	100 709			100 709	100 540	169		101 462	101 462
EC121 MBHASHE	271 935			271 935	270 297	1 638		314 001	314 001
EC122 MNQUMA	282 161			282 161	280 299	1 862		327 405	325 734
EC123 GREAT KEI	46 595			46 595	46 102	493		51 792	51 246
EC124 AMAHLATI	115 504			115 504	115 504	-		131 642	121 467
EC126 NGQUSHWA	90 290			90 290	83 407	6 883		102 074	100 314
EC129 RAYMOND MHLABA	189 927			189 927	189 927	-		218 472	217 648
DC12 AMATOLE DIST MUNICIPALITY	939 262			939 262	939 262	-		964 904	963 620
EC131 INXUBA YETHEMBA	46 699			46 699	46 699	-		52 679	52 679
EC135 INTSIKA YETHU	173 443			173 443	170 913	2 530		198 770	198 740
EC136 EMALAHLENI	135 035			135 035	132 913	2 122		153 900	153 799

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	DoRA and other transfers	Roll Overs	Adjustments	Total Available	Actual Transfer	Funds Withheld	Re-allocations by National Treasury or National Department		
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
EC137 ENGCOBO	161 714			161 714	161 333	381		185 114	182 127
EC138 SAKHISIZWE	74 331			74 331	65 898	8 433		84 483	83 788
EC139 ENOCH MGIJIMA LOCAL MUN	196 899			196 899	196 899	-		228 042	186 470
DC13 CHRIS HANI DIST MUNICIPALIT	600 621			600 621	600 569	52		649 376	598 866
EC141 ELUNDINI	166 231			166 231	166 231	-		192 290	192 196
EC142 SENQU	163 362			163 362	147 485	15 877		189 021	189 021
EC145 WALTER SIZULU	64 368			64 368	64 368	-		72 408	67 869
DC14 JOE DISTR MUNUCIPALITY	302 992			302 992	298 000	4 992		327 882	325 672
EC153 NGOUZA HILL	283 556			283 556	283 556	-		326 555	326 079
EC154 PORT ST JOHNS	168 140			168 140	163 475	4 665		192 208	191 823
EC155 NYANDENI	286 893			286 893	286 893	-		331 418	326 380
EC156 MHLONTLO	200 960			200 960	200 960	-		229 982	229 857
EC157 KI SABATA DALINDYEBO	365 575			365 575	365 575	-		428 624	424 020
DC15 OR TAMBO DIST MUNICIPALITY	950 456			950 456	554 829	395 627		1 034 338	1 004 278
EC442 UMZIMVUBU	238 026			238 026	238 026	-		299 604	299 604
EC441 MATATIELE	258 826			258 826	258 826	-		274 947	274 947
EC443 MBIZANA	289 620			289 620	289 620	-		332 422	331 832
EC444 NTABANKULU	133 703			133 703	133 703	-		152 048	152 048
DC44 ALFRED NZO DIST MUNICIPAL	618 487			618 487	618 487	-		673 097	667 667
TOTAL M 004 EC: MUNICIPALITIES	-			-	-	-		-	-
M 004 FS: MUNICIPALITIES	-			-	-	-		-	-
TOTAL M 006 MAN MANGAUNG	830 046			830 046	811 667	18 379		911 525	739 725
FS161 LETSEMENG	70 307			70 307	62 629	7 678		78 873	49 019
FS162 KOPANONG	93 005			93 005	74 995	18 010		105 095	87 107
FS163 MOHOKARE	76 781			76 781	58 172	18 609		85 652	66 813

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	DoRA and other transfers	Roll Overs	Adjustments	Total Available	Actual Transfer	Funds Withheld	Re-allocations by National Treasury or National Department		
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
DC16 XHARIEP DISTRICT MUNICIPAL	47 192			47 192	47 192	-		47 183	47 183
FS181 MASILONYANA	133 179			133 179	128 151	5 028		149 424	139 628
FS182 TOKOLOGO	59 970			59 970	55 996	3 974		67 420	64 628
FS183 TSWELOPELE	81 535			81 535	81 535	-		91 453	91 453
FS184 MATJHABENG	561 595			561 595	536 595	25 000		630 681	622 853
FS185 NALA	132 571			132 571	129 932	2 639		150 202	149 638
DC18 LEJWELEPUTSWA DIST MUNICIPAL	138 217			138 217	138 020	197		140 383	140 383
FS191 SETSOTO	212 318			212 318	179 539	32 779		239 810	203 227
FS192 DIHLABENG	186 348			186 348	186 348	-		207 393	207 393
FS193 NKETOANA	108 738			108 738	102 128	6 610		121 428	118 936
FS194 MALUTIAPHOFUNG	668 457			668 457	630 835	37 622		766 648	764 879
FS195 PHUMELELA	83 614			83 614	83 614	-		93 458	93 458
FS196 MATSOPA	91 947			91 947	87 186	4 761		102 750	94 060
DC19 THABO MOFUTSANYANE DIST MUN	126 106			126 106	125 196	910		131 302	131 042
FS201 MOQHAKA	230 417			230 417	220 958	9 459		258 842	258 842
FS203 NGWATHE	215 960			215 960	190 904	25 056		243 683	241 942
FS204 METSIMAHOLO	214 398			214 398	214 398	-		233 729	202 893
FS205 MAFUBE	107 146			107 146	96 227	10 919		119 907	119 062
DC20 FEZILE DABI DIST MUNICIPAL	164 035			164 035	162 540	1 495		161 043	153 478
TOTAL M 004 FS: MUNICIPALITIES	-			-	-	-		-	-
M 004 GP:MUNICIPALITIES	-			-	-	-		-	-
TOTAL M 006 EKU EKURHULENI METRO	4 026 213			4 026 213	4 026 213	-		4 363 170	4 361 559
TOTAL M 006 JHB CITY OF JOHANNESBURG	5 467 766			5 467 766	5 381 548	86 218		5 903 684	5 761 918
TOTAL M 006 TSH CITY OF TSHWANE	3 088 576			3 088 576	3 003 279	85 297		3 330 862	3 085 877
GT421 EMFULENI	863 908			863 908	807 327	56 581		959 112	842 015

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	DoRA and other transfers	Roll Overs	Adjustments	Total Available	Actual Transfer	Funds Withheld	Re-allocations by National Treasury or National Department		
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
GT422 MIDVAAL	124 899			124 899	124 899	-		133 623	133 623
GT423 LESEDI	157 951			157 951	154 785	3 166		170 640	167 213
DC42 SEDIBENG DISTRICT MUNICIPAL	285 545			285 545	283 971	1 574		281 832	281 010
GT481 MOGALE CITY	471 790			471 790	471 790	-		511 573	511 573
GT484 MERAFFONG CITY	229 859			229 859	220 510	9 349		253 949	157 996
GT485 NEW LOC	346 639			346 639	343 039	3 600		380 862	379 105
MUN(RNDFNTN&WSTNR)									
DC48 WEST RAND DIST MUNICIPALITY	222 589			222 589	222 589	-		223 746	223 746
TOTAL M 004 GP:MUNICIPALITIES	-			-	-	-			
M 004 KZN:MUNICIPALITIES									
TOTAL M 006 ETH ETHEKWINI	3 580 447			3 580 447	3 564 753	15 694		3 923 405	3 763 471
KZN212 UMDONI LOCAL MUNICIPALITY	147 611			147 611	147 611	-		167 815	166 149
KZN213 UMZUMBE	143 164			143 164	132 764	10 400		162 348	162 202
KZN214 UMUZIWABANTU	100 390			100 390	100 390	-		115 128	112 754
KZN216 RAY NKONYENI	233 214			233 214	233 153	61		266 948	266 909
DC21 UGU DISTRICT MUNICIPALITY	524 364			524 364	524 364	-		559 468	557 282
KZN221 UMSHWATHI	113 010			113 010	113 010	-		128 935	128 516
KZN222 UMNGENI	77 509			77 509	77 509	-		85 401	82 542
KZN223 MPOFANA	39 181			39 181	39 181	-		44 318	44 318
KZN224 IMPENDLE	38 934			38 934	38 934	-		43 699	43 699
KZN225 MSUNDUZI	616 262			616 262	615 793	469		682 403	682 360
KZN226 MKHAMBATHINI	70 470			70 470	70 470	-		79 735	79 735
KZN227 RICHMOND	78 424			78 424	78 306	118		89 247	89 247
DC22 UMGUNGUNDLOVU DIST MUN	608 552			608 552	608 437	115		613 275	607 235
KZN235 OKHAHLAMBA	137 472			137 472	137 472	-		158 017	158 017

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	GRANT ALLOCATION				TRANSFER			Division of Revenue Act	Actual transfer
	DoRA and other transfers	Roll Overs	Adjustments	Total Available	Actual Transfer	Funds Withheld	Re-allocations by National Treasury or National Department		
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
KZN237 INKOSI ILANGALIBALELE	197 401			197 401	197 401	-		225 694	224 585
KZN238 ALFRED DUMA	258 163			258 163	258 163	-		299 312	299 159
DC23 UTHUKELA DIST MUNICIPALITY	485 156			485 156	484 901	255		521 655	521 655
KZN241 UNDUMENI	53 751			53 751	53 751	-		60 047	55 014
KZN242 NQUTHU	151 247			151 247	150 195	1 052		173 764	172 960
KZN244 MSINGA	182 530			182 530	182 530	-		209 221	209 221
KZN245 UMVOTI	145 819			145 819	145 819	-		165 931	165 931
DC24 UMZINYATHI DIST MUNICIPAL	402 121			402 121	395 011	7 110		430 525	430 525
KZN252 NEWCASTLE	417 790			417 790	403 334	14 456		471 963	448 493
KZN253 EMADLANGENI	33 467			33 467	33 467	-		36 701	36 417
KZN254 DANNHAUSER	100 522			100 522	100 522	-		114 213	110 538
DC25 AMAJUBA DIST MUNICIPALITY	184 017			184 017	181 692	2 325		185 228	185 228
KZN261 EDUMBE	82 382			82 382	82 382	-		94 206	94 206
KZN262 UPHONGOLO	153 601			153 601	153 601	-		175 830	175 830
KZN263 ABAQULUSI	167 845			167 845	167 581	264		192 605	191 340
KZN265 NONGOMA	170 818			170 818	170 818	-		195 102	194 844
KZN266 ULUNDI	180 263			180 263	180 263	-		205 588	205 588
DC26 ZULULAND DIST MUNICIPALITY	524 645			524 645	524 645	-		564 272	564 272
KZN271 UMHLABUYALINGANA	188 289			188 289	188 289	-		214 885	214 130
KZN272 JOZINI	203 877			203 877	203 877	-		234 170	234 170
KZN275 MTUBATUBA	188 307			188 307	183 333	4 974		213 452	210 361
KZN276 BIG FIVE/HLABISA LOC MUN	122 043			122 043	122 043	-		138 325	138 325
DC27 UMKHANYAKUDE DIST MUNICIP	473 222			473 222	426 022	47 200		505 993	496 247
KZN281 MFOLOZI	147 696			147 696	147 350	346		167 293	166 548

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	DoRA and other transfers	Roll Overs	Adjustments	Total Available	Actual Transfer	Funds Withheld	Re-allocations by National Treasury or National Department		
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
KZN282 UMHLATHUZE LOCAL MUN	416 124			416 124	416 124	-		462 487	455 487
KZN284 UMHLAZI	206 125			206 125	206 125	-		234 792	234 792
KZN285 MTHONJANENI LOCAL MUN	86 810			86 810	85 080	1 730		97 320	97 320
KZN286 NKANDLA	105 809			105 809	105 809	-		120 473	115 597
DC28 UTHUNGULU DIST MUNICIPAL	590 849			590 849	590 849	-		594 597	594 597
KZN291 MANDENI	191 149			191 149	189 110	2 039		218 402	211 079
KZN292 KWADUKUZA	198 138			198 138	193 198	4 940		219 085	219 085
KZN293 NDWEDWE	165 366			165 366	165 366	-		188 001	188 001
KZN294 MAPHUMULO	98 940			98 940	98 940	-		113 278	113 278
DC29 ILEMBE DISTRICT MUNICIPAL	600 260			600 260	600 260	-		633 119	633 119
KZN433 GRAETER KOKSTAD	68 350			68 350	68 350	-		77 546	76 931
KZN434 UBUHLEBEZWE	121 143			121 143	118 257	2 886		138 604	138 604
KZN435 UMZIMKHULU	210 352			210 352	210 352	-		241 483	239 897
KZN436 DR NKOSAZANA DLAMINI ZUMA	139 476			139 476	139 476	-		159 757	159 757
DC43 HARRY GWALA DISTRICT MUN	387 013			387 013	387 013	-		417 623	417 623
TOTAL M 004 KZN:MUNICIPALITIES	-			-	-	-		-	-
M 004 LP:MUNICIPALITIES	-			-	-	-		-	-
LIM471 EMPRAIM MOGALE	162 471			162 471	162 471	-		369 568	369 568
LIM473 MAKHUDUTHAMAGA	296 332			296 332	296 332	-		357 820	357 820
LIM472 ELIAS MOTSOLEDI	302 788			302 788	302 788	-		506 276	506 276
LIM476 GRTR TUBATSE/FETAKGOMO	478 597			478 597	478 498	99		195 936	193 227
DC47 GREATER SEKHUKHUNE DIST MUN	878 832			878 832	853 912	24 920		159 491	159 491
LIM331 GREATER GIYANI	320 318			320 318	320 318	-		1 122 659	1 117 970
LIM332 GREATER LETABA	310 748			310 748	310 748	-		190 966	190 966
LIM333 GREATERTZANEEN	432 618			432 618	431 330	1 288		577 496	577 496

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	DoRA and other transfers	Roll Overs	Adjustments	Total Available	Actual Transfer	Funds Withheld	Re-allocations by National Treasury or National Department		
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
LIM334 BAPHALABORWA	171 127			171 127	169 872	1 255		469 106	469 106
LIM335 MARULENG	139 743			139 743	139 743	-		477 995	477 995
DC33 MOPANI DIST MUNICIPALITY	1 044 405			1 044 405	1 024 326	20 079		1 227 876	1 227 563
LIM341 MUSINA LOCAL MUNICIPALITY	169 864			169 864	169 864	-		235 078	234 943
LIM343 THULAMELA LOCAL MUN	495 781			495 781	485 142	10 639		179 962	179 909
LIM344 MAKHADO	401 747			401 747	401 747	-		1 181 769	1 137 566
LIM345 NEW LOCAL MUNICIPALITY	412 284			412 284	412 284	-		318 513	318 347
DC34 VHEMBE DIST MUNICIPALITY	1 134 436			1 134 436	1 043 210	91 226		691 281	690 856
LIM351 BLOUBERG LOCAL MUN	203 615			203 615	203 356	259		116 315	116 315
LIM353 MOLEMOLE LOCAL MUN	155 513			155 513	154 884	629		191 190	191 190
LIM354 POLOKWANE LOCAL MUN	1 055 884			1 055 884	998 407	57 477		115 041	101 079
LIM355 LEP Ellenkumpi	275 926			275 926	260 924	15 002		554 269	487 838
DC35 CAPRICORN DIST MUNICIPALITY	666 269			666 269	664 205	2 064		136 622	121 222
LIM361 THABAZIMBI	107 453			107 453	101 653	5 800		142 124	142 124
LIM362 LEPHALALE	174 746			174 746	174 648	98		185 729	185 729
LIM366 BELA BELA	104 441			104 441	94 601	9 840		347 525	342 777
LIM367 MOGALAKWENA	483 337			483 337	478 637	4 700		341 931	341 931
LIM368 MODIMOLLE/MOOKGOPONG L MN	121 136			121 136	117 663	3 473		557 280	557 280
DC36 WATERBERG DIST MUNICIPALITY	140 217			140 217	140 217	-		942 825	873 888
TOTAL M 004 LP:MUNICIPALITIES				-		-			
M 004 MP:MUNICIPALITIES				-		-			
MP301 ALBERT LUTHULI	349 235			349 235	349 235	-		394 135	394 135
MP302 MSUKALINGWA	199 442			199 442	198 537	905		219 071	218 544
MP303 MKHONDO	269 849			269 849	246 587	23 262		300 190	300 190
MP304 PIXLEY KA SEME	132 763			132 763	110 818	21 945		149 300	146 195

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	DoRA and other transfers	Roll Overs	Adjustments	Total Available	Actual Transfer	Funds Withheld	Re-allocations by National Treasury or National Department		
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
MP305 LEKWA	134 933			134 933	134 297	636		149 432	147 656
MP306 DIPALESENG	82 053			82 053	69 602	12 451		91 101	48 107
MP307 GOVAN MBEKI	331 028			331 028	319 638	11 390		357 958	353 765
DC30 GERT SIBANDE DIST MUNICIPAL	309 408			309 408	309 408	-		303 252	303 252
MP311 VICTOR KHANYE	111 897			111 897	100 987	10 910		122 729	122 729
MP312 EMALAHLENI	426 204			426 204	426 204	-		456 925	456 925
MP313 STEVE TSHWETE	242 978			242 978	242 978	-		257 459	257 459
MP314 EMAKHAZENI	71 791			71 791	67 214	4 577		79 092	72 926
MP315 THEMBSILE	458 200			458 200	458 200	-		519 243	518 990
MP316 DR JS MOROKA	419 133			419 133	419 133	-		477 159	473 430
DC31 NKANGALA DIST MUNICIPALITY	378 547			378 547	378 547	-		372 500	372 500
MP321 THABA CHWEU	165 565			165 565	163 238	2 327		181 355	181 355
MP324 NKOMAZI	646 530			646 530	644 874	1 656		735 043	734 854
MP325 BUSHBUCKRIDGE	879 945			879 945	879 945	-		1 013 412	1 013 412
MP326 MBOMBELA/UMJINDI LOC MUN	834 510			834 510	834 510	-		927 606	927 304
DC32 EHLANZENI DIST MUNICIPALITY	274 698			274 698	274 698	-		282 572	282 572
TOTAL M 004 MP:MUNICIPALITIES	-			-	-	-		-	-
M 004 NC: MUNICIPALITIES	-			-	-	-		-	-
NC061 RICHTERSVELD	19 237			19 237	14 662	4 575		20 699	19 418
NC062 NAMA KHOI	52 966			52 966	39 764	13 202		58 392	46 562
NC064 KAMIESBERG	25 023			25 023	20 294	4 729		26 995	23 542
NC065 HANTAM	27 160			27 160	24 734	2 426		29 896	29 896
NC066 KAROO HOOGLAND	25 231			25 231	21 231	4 000		27 301	27 301
NC067 KHAIMA	21 156			21 156	20 011	1 145		22 856	22 262
DC6 NAMAKWA DISTRICT MUNICIPALIT	52 385			52 385	52 385	-		51 321	51 293
NC071 UBUNTU	38 741			38 741	31 024	7 717		42 565	42 537

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	DoRA and other transfers	Roll Overs	Adjustments	Total Available	Actual Transfer	Funds Withheld	Re-allocations by National Treasury or National Department		
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
NC072 UMSOBOMVU	56 140			56 140	51 295	4 845		61 680	55 079
NC073 EMTHANJENI	49 935			49 935	36 827	13 108		55 020	48 465
NC074 KAREEBERG	27 308			27 308	11 378	15 930		29 341	29 341
NC075 RENOSTERBERG	27 568			27 568	24 999	2 569		29 615	23 047
NC076 THEMBELIHLE	28 135			28 135	27 023	1 112		30 694	29 696
NC077 SIYATHEMBA	36 942			36 942	27 109	9 833		40 402	40 402
NC078 SIYANCUMA	54 012			54 012	42 495	11 517		60 353	51 950
DC7 PIXLEY KA SEME DISTRICT MUN	55 175			55 175	55 175	-		55 142	55 142
NC082 !KAI ! GARIB	96 170			96 170	87 936	8 234		105 428	101 564
NC084 !KHEIS	27 602			27 602	19 758	7 844		30 247	26 451
NC085 TSANTSABANE	44 676			44 676	41 578	3 098		48 525	48 525
NC086 KGATELOPELE	25 503			25 503	25 405	98		27 660	27 600
NC087 DAWID KRUIPER	95 002			95 002	72 802	22 200		103 990	102 237
DC8 Z.F. MQCAWU DISTRICT MUN	74 698			74 698	74 698	-		74 092	74 092
NC091 SOL PLAATJIE	212 328			212 328	207 016	5 312		234 642	222 635
NC092 DIKGATLONG	95 491			95 491	90 589	4 902		106 901	106 782
NC093 MAGARENG	51 086			51 086	44 380	6 706		56 612	50 956
NC094 PHOKWANE	114 939			114 939	94 939	20 000		130 024	121 583
DC9 FRANCES BAARD DIST MUNICIPAL	128 076			128 076	128 076	-		125 768	125 768
NC451 JOE MOROLONG	155 937			155 937	155 937	-		176 284	159 596
NC452 GASEGONYANA	185 019			185 019	183 985	1 034		205 590	205 590
NC453 GAMAGARA	45 435			45 435	26 466	18 969		47 384	47 384
DC45 JOHN TAOLO GAETSWEWWE MUN	95 976			95 976	95 976	-		98 046	98 046
TOTAL M 004 NC: MUNICIPALITIES	-			-	-	-		-	-
M 004 NW: MUNICIPALITIES	-			-	-	-		-	-
NW371 MORETELE	376 690			376 690	376 501	189		428 895	428 895

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	DoRA and other transfers	Roll Overs	Adjustments	Total Available	Actual Transfer	Funds Withheld	Re-allocations by National Treasury or National Department		
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
NW372 MADIBENG	818 913			818 913	813 257	5 656		902 288	901 462
NW373 RUSTENBURG	808 419			808 419	762 188	46 231		861 905	705 119
NW374 KGETLENGRIVIER	105 336			105 336	97 363	7 973		115 871	66 857
NW375 MOSES KOTANE	476 855			476 855	464 043	12 812		542 634	542 394
DC37 BOJANALA PLATINUM DIST MUN	366 729			366 729	365 334	1 395		373 092	371 302
NW381 RATLOU	138 974			138 974	138 609	365		159 267	151 260
NW382 TSWAING	128 758			128 758	128 758	-		147 158	146 653
NW383 MAFIKENG	292 733			292 733	292 733	-		337 618	336 837
NW384 DITSOBOTLA	143 161			143 161	140 762	2 399		163 845	161 204
NW385 RAMOTSHERE MOILOA	195 823			195 823	195 727	96		225 088	223 298
DC38 NGAKA MODIRI MOLEMA DIST MU	873 573			873 573	873 573	-		916 965	892 929
NW392 NALEDI	58 600			58 600	46 627	11 973		65 667	62 813
NW393 NAMUSA	62 550			62 550	62 550	-		69 957	69 899
NW394 GREATER TAUNG	212 988			212 988	212 445	543		245 561	240 472
NW396 LEKWATEEMANE	56 063			56 063	52 042	4 021		62 798	60 798
NW397 MOLOPOKAGISANO	133 289			133 289	112 044	21 245		153 054	153 054
DC39 DR RUTH SEGOMTSI MUN	404 182			404 182	404 182	-		433 109	283 526
NW403 CITY OF MATLOSANA	484 096			484 096	473 766	10 330		537 907	535 258
NW404 MAQUASSI HILLS	143 541			143 541	142 819	722		160 864	160 563
NW405 VENTERSDORP/TLOKWE LOC MN	299 881			299 881	294 814	5 067		326 551	320 416
DC40 DR KENNETH KAUNDA MUN	200 130			200 130	200 130	-		198 620	198 173
TOTAL M 004 NW: MUNICIPALITIES	-			-	-	-		-	-
M 004 WC:MUNICIPALITIES	-			-	-	-		-	-
TOTAL M 006 CPT CITY OF CAPE TOWN	3 215 174			3 215 174	3 215 174	-		3 509 590	3 509 590
WC01 I MATZIKAMA	62 693			62 693	45 804	16 889		69 014	55 324

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NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2022

NAME OF MUNICIPALITY	2021/22							2020/21	
	GRANT ALLOCATION				TRANSFER			Division of Revenue Act	Actual transfer
	DoRA and other transfers	Roll Overs	Adjustments	Total Available	Actual Transfer	Funds Withheld	Re-allocations by National Treasury or National Department		
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
WC012 CEDERBERG	55 044			55 044	55 044	-		60 767	51 282
WC013 BERGRIVIER	50 990			50 990	50 990	-		55 355	55 355
WC014 SALDANHA BAY	101 876			101 876	101 876	-		109 613	109 613
WC015 SWARTLAND	108 796			108 796	108 796	-		116 404	116 404
DC1 WEST COAST DISTRICT MUNICIPL	99 472			99 472	99 263	209		99 247	99 247
WC022 WITZENBERG	106 666			106 666	96 326	10 340		116 085	86 952
WC023 DRAKENSTEIN	171 259			171 259	171 259	-		187 332	187 332
WC024 STELLENBOSCH	157 136			157 136	157 136	-		170 632	170 632
WC025 BREEDE VALLEY	131 552			131 552	131 552	-		145 330	145 330
WC026 LANGEBERG	87 617			87 617	87 617	-		96 488	96 117
DC2 CAPE WINELANDS DIST MUNICIPAL	245 208			245 208	245 208	-		238 885	238 885
WC031 THEEWATERSKLOOF	106 976			106 976	101 629	5 347		118 783	118 551
WC032 OVERSTRAND	123 897			123 897	123 897	-		134 322	134 322
WC033 CAPE AGULHAS	33 290			33 290	23 497	9 793		36 460	36 460
WC034 SWELLENDAM	35 471			35 471	35 471	-		38 697	38 697
DC3 OVERBERG DISTRICT MUNICIPAL	77 375			77 375	74 719	2 656		77 548	77 548
WC041 KANNALAND	30 553			30 553	17 067	13 486		34 011	34 011
WC042 HESSEQUA	48 843			48 843	48 843	-		53 530	53 530
WC043 MOSSEL BAY	105 409			105 409	105 409	-		115 355	115 355
WC044 GEORGE	170 498			170 498	170 188	310		186 528	150 762
WC045 OUDTSHOORN	80 955			80 955	80 955	-		89 790	89 790
WC047 BITOU	111 953			111 953	111 442	511		121 668	121 645
WC048 KNYSNA	98 572			98 572	98 572	-		107 996	107 996
DC4 EDEN DISTRICT MUNICIPALITY	167 653			167 653	166 661	992		165 707	165 707
WC051 LAINGSBURG	18 461			18 461	11 358	7 103		19 652	19 652

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NAME OF MUNICIPALITY	2021/22							2020/21	
	GRANT ALLOCATION				TRANSFER				
	DoRA and other transfers	Roll Overs	Adjustments	Total Available	Actual Transfer	Funds Withheld	Re-allocations by National Treasury or National Department	Division of Revenue Act	Actual transfer
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
WC052 PRINCE ALBERT	24 054			24 054	24 054	-		25 925	25 925
WC053 BEAUFORT WEST	69 625			69 625	69 279	346		77 480	73 778
DC5 CENTRAL KAROO DIST MUNICIPAL	33 268			33 268	31 301	1 967		32 792	32 792
TOTAL M 004 WC:MUNICIPALITIES	-			-	-	-			
TOTAL LGES	77 999 135	-	-	77 999 135	76 168 581	1 830 554	-	85 683 326	83 102 385
Licencing				-	-	-			
Tshwane Metro Municipality			36	36	36	-		17	17
TOTAL	94 931 222	-	36	94 931 258	93 100 704	1 830 554	-	101 441 782	98 680 805

National Departments are reminded of the DORA requirements to indicate any re-allocations by the National Treasury or the transferring department certify that all transfers in terms of this Act were deposited into the primary bank account of a province or where appropriate into the CPD account of a province as well as indicate the funds utilised for the administration of the receiving officer.

Departments are required to include a summary of expenditure per conditional grant to aid in the identification of under- / over spending of such funds and to allow the department to provide an explanation for the variance

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2022

36. BROAD BASED BLACK ECONOMIC EMPOWERMENT PERFORMANCE

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

37. COVID 19 Response Expenditure

	Note	2021/22	2020/21
	Annexure 11	R'000	R'000
Compensation of employees			
Goods and services		46 466	23 116
Transfers and subsidies		-	-
Expenditure for capital assets		195	
Other		-	-
Total		46 661	23 116

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for the year ended 31 March 2022

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

NAME OF MUNICIPALITY	GRANT ALLOCATION				TRANSFER			SPENT				2021/22	
	DoRA and other transfers	Roll Overs	Adjustments	Total Available	Actual Transfer	Funds Withheld	Re-allocations by National Treasury or National Department	Amount received by municipality	Amount spent by municipality	Unspent funds	% of available funds spent by municipality	Division of Revenue Act	Actual transfer
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000	R'000	%	R'000	R'000
IUDG GRANT													
GT481 MOGALE CITY	142 974	-	-	142 974	142 974	-	-	-	-	-	-	118 293	118 293
KZN216 RAY NKONYENI	76 131	-	-	76 131	76 131	-	-	-	-	-	-	64 509	64 509
KZN282 UMHATHUZE LOCAL MUN	134 750	-	-	134 750	134 750	-	-	-	-	-	-	159 963	159 963
LIM354 POLOKWANE LOCAL MUN	397 532	-	-	397 532	397 532	-	-	-	-	-	-	346 648	346 648
MP313 STEVE TSHWETE	75 218	-	-	75 218	75 218	-	-	-	-	-	-	91 794	91 794
NC091 SOL PLAATJIE	66 266	-	-	66 266	66 266	-	-	-	-	-	-	50 328	50 328
WC023 DRAKENSTEIN	59 256	-	-	59 256	59 256	-	-	-	-	-	-	57 927	57 927
WC024 STELLENBOSCH	56 941	-	-	56 941	56 941	-	-	-	-	-	-	46 906	46 906
TOTAL IUDG GRANT	1 009 068	-	-	1 009 068	1 009 068	-	-	-	-	-	-	936 368	936 368
DISASTER RELIEF GRANT													
NMA NELSON MANDELA BAY	57 829	-	-	57 829	57 829	-	-	-	-	-	-	-	-
EC101 DR BEYERS NAUDE LOCAL MUN	6 057	-	-	6 057	6 057	-	-	-	-	-	-	1 132	1 132

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for the year ended 31 March 2022

NAME OF MUNICIPALITY	GRANT ALLOCATION				TRANSFER			SPENT				2021/22	
	DoRA and other transfers	Roll Overs	Adjustments	Total Available	Actual Transfer	Funds Withheld	Re-allocations by National Treasury or National Department	Amount received by municipality	Amount spent by municipality	Unspent funds	% of available funds spent by municipality	Division of Revenue Act	Actual transfer
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000	R'000	%	R'000	R'000
EC102 BLUE CRANE ROUTE	-	-	-	-	-	-	-	-	-	-	-	983	983
EC104 MAKANA	2 200	-	-	2 200	2 200	-	-	-	-	-	-	1 639	1 639
EC105 NDLAMBE	15 229	-	-	15 229	15 229	-	-	-	-	-	-	1 043	1 043
EC106 SUNDAYS RIVER VALLEY	7 580	-	-	7 580	7 580	-	-	-	-	-	-	1 043	1 043
EC108 KOUGA	12 500	-	-	12 500	12 500	-	-	-	-	-	-	1 192	1 192
EC109 KOUKAMA	6 380	-	-	6 380	6 380	-	-	-	-	-	-	953	953
DC10 SARAH BAARTMAN DISTRICT MUN	-	-	-	-	-	-	-	-	-	-	-	596	596
EC121 MBHASHE	-	-	-	-	-	-	-	-	-	-	-	1 341	1 341
EC122 MNQUMA	-	-	-	-	-	-	-	-	-	-	-	1 937	1 937
EC123 GREAT KEI	-	-	-	-	-	-	-	-	-	-	-	417	417
EC124 AMAHLATI	-	-	-	-	-	-	-	-	-	-	-	596	596
EC126 NGQUSHWA	-	-	-	-	-	-	-	-	-	-	-	328	328
EC129 RAYMOND MHLABA	-	-	-	-	-	-	-	-	-	-	-	745	745
DC12 AMATOLE DIST MUNICIPALITY	13 207	-	-	13 207	13 207	-	-	-	-	-	-	3 397	3 397
EC131 INXUBA YETHEMBA	-	-	-	-	-	-	-	-	-	-	-	447	447
EC135 INTSIKA YETHU	-	-	-	-	-	-	-	-	-	-	-	447	447
EC136 EMALAHLENI	-	-	-	-	-	-	-	-	-	-	-	596	596
EC137 ENGCOBO	-	-	-	-	-	-	-	-	-	-	-	894	894
EC138 SAKHISIZWE	-	-	-	-	-	-	-	-	-	-	-	596	596
EC139 ENOCH MGIJIMA LOCAL MUN	-	-	-	-	-	-	-	-	-	-	-	894	894

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for the year ended 31 March 2022

NAME OF MUNICIPALITY	GRANT ALLOCATION				TRANSFER			SPENT				2021/22	
	DoRA and other transfers	Roll Overs	Adjustments	Total Available	Actual Transfer	Funds Withheld	Re-allocations by National Treasury or National Department	Amount received by municipality	Amount spent by municipality	Unspent funds	% of available funds spent by municipality	Division of Revenue Act	Actual transfer
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000	R'000	%	R'000	R'000
DC13 CHRIS HANI DIST MUNICIPALIT	5 000	-	-	5 000	5 000	-	-	-	-	-	-	3 516	3 516
EC141 ELUNDINI	-	-	-	-	-	-	-	-	-	-	-	596	596
EC142 SENQU	-	-	-	-	-	-	-	-	-	-	-	477	477
EC145 WALTER SIZULU	-	-	-	-	-	-	-	-	-	-	-	477	477
DC14 JOE DISTR MUNUCIPALITY	-	-	-	-	-	-	-	-	-	-	-	2 235	2 235
EC153 NGOUZA HILL	-	-	-	-	-	-	-	-	-	-	-	447	447
EC154 PORT ST JOHNS	-	-	-	-	-	-	-	-	-	-	-	685	685
EC155 NYANDENI	-	-	-	-	-	-	-	-	-	-	-	834	834
EC156 MHLONTLO	-	-	-	-	-	-	-	-	-	-	-	536	536
EC157 KI SABATA DALINDYEBO	-	-	-	-	-	-	-	-	-	-	-	3 277	3 277
DC15 ORTAMBO DIST MUNICIPALITY	-	-	-	-	-	-	-	-	-	-	-	4 201	4 201
EC442 UMZIMVUBU	-	-	-	-	-	-	-	-	-	-	-	536	536
EC441 MATATIELE	-	-	-	-	-	-	-	-	-	-	-	745	745
EC443 MBIZANA	-	-	-	-	-	-	-	-	-	-	-	715	715
EC444 NTABANKULU	-	-	-	-	-	-	-	-	-	-	-	417	417
DC44 ALFRED NZO DIST MUNICIPAL	-	-	-	-	-	-	-	-	-	-	-	1 877	1 877
FS161 LETSEMENG	-	-	-	-	-	-	-	-	-	-	-	655	655
FS162 KOPANONG	-	-	-	-	-	-	-	-	-	-	-	119	119
FS163 MOHOKARE	-	-	-	-	-	-	-	-	-	-	-	298	298
DC16 XHARIEP DISTRICT MUNICIPAL	-	-	-	-	-	-	-	-	-	-	-	149	149

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for the year ended 31 March 2022

NAME OF MUNICIPALITY	GRANT ALLOCATION				TRANSFER			SPENT				2021/22	
	DoRA and other transfers	Roll Overs	Adjustments	Total Available	Actual Transfer	Funds Withheld	Re-allocations by National Treasury or National Department	Amount received by municipality	Amount spent by municipality	Unspent funds	% of available funds spent by municipality	Division of Revenue Act	Actual transfer
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000	R'000	%	R'000	R'000
FS181													
MASILONYANA	-	-	-	-	-	-	-	-	-	-	-	417	417
FS182 TOKOLOGO	-	-	-	-	-	-	-	-	-	-	-	119	119
FS183 TSWELOPELE	-	-	-	-	-	-	-	-	-	-	-	179	179
FS184													
MATJHABENG	-	-	-	-	-	-	-	-	-	-	-	596	596
FS185 NALA	-	-	-	-	-	-	-	-	-	-	-	179	179
DC18													
LEJWELEPUTSWA													
DIST MUNICIPAL	-	-	-	-	-	-	-	-	-	-	-	149	149
FS191 SETSOTO	-	-	-	-	-	-	-	-	-	-	-	238	238
FS192 DIHLABENG	-	-	-	-	-	-	-	-	-	-	-	864	864
FS193 NKETOANA	-	-	-	-	-	-	-	-	-	-	-	119	119
FS194 MALUTIA-PHOFUNG	-	-	-	-	-	-	-	-	-	-	-	1 132	1 132
FS195 PHUMELELA	-	-	-	-	-	-	-	-	-	-	-	417	417
FS196 MATSOPA	-	-	-	-	-	-	-	-	-	-	-	179	179
DC19 THABO													
MOFUTSANYANE													
DIST MUN	-	-	-	-	-	-	-	-	-	-	-	149	149
FS201 MOQHAKA	-	-	-	-	-	-	-	-	-	-	-	1 013	1 013
FS203 NGWATHE	-	-	-	-	-	-	-	-	-	-	-	745	745
FS204													
METSIMAHOLO	-	-	-	-	-	-	-	-	-	-	-	298	298
FS205 MAFUBE	-	-	-	-	-	-	-	-	-	-	-	447	447
DC20 FEZILE DABI													
DIST MUNICIPAL	-	-	-	-	-	-	-	-	-	-	-	149	149
GT421 EMFULENI	-	-	-	-	-	-	-	-	-	-	-	596	596
GT422 MIDVAAL	-	-	-	-	-	-	-	-	-	-	-	718	718
GT423 LESEDI	-	-	-	-	-	-	-	-	-	-	-	685	685

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for the year ended 31 March 2022

NAME OF MUNICIPALITY	GRANT ALLOCATION				TRANSFER			SPENT				2021/22	
	DoRA and other transfers	Roll Overs	Adjustments	Total Available	Actual Transfer	Funds Withheld	Re-allocations by National Treasury or National Department	Amount received by municipality	Amount spent by municipality	Unspent funds	% of available funds spent by municipality	Division of Revenue Act	Actual transfer
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000	R'000	%	R'000	R'000
DC42 SEDIBENG DISTRICT MUNICIPAL	-	-	-	-	-	-	-	-	-	-	-	119	119
GT481 MOGALE CITY	-	-	-	-	-	-	-	-	-	-	-	1 251	1 251
GT484 MERAFOG CITY	-	-	-	-	-	-	-	-	-	-	-	596	596
GT485 NEW LOC MUN(RNDFNT-N&WSTNR)	-	-	-	-	-	-	-	-	-	-	-	1 192	1 192
DC48 WEST RAND DIST MUNICIPALITY	-	-	-	-	-	-	-	-	-	-	-	119	119
KZN212 UMDONI LOCAL MUNICIPALITY	-	-	-	-	-	-	-	-	-	-	-	1 341	1 341
KZN213 UMZUMBE	-	-	-	-	-	-	-	-	-	-	-	1 043	1 043
KZN214 UMUZIWABANTU	-	-	-	-	-	-	-	-	-	-	-	1 490	1 490
KZN216 RAY NKONYENI	-	-	-	-	-	-	-	-	-	-	-	1 108	1 108
DC21 UGU DISTRICT MUNICIPALITY	-	-	-	-	-	-	-	-	-	-	-	745	745
KZN221 UMSHWATHI	-	-	-	-	-	-	-	-	-	-	-	953	953
KZN222 UMINGENI	-	-	-	-	-	-	-	-	-	-	-	1 460	1 460
KZN223 MPOFANA	-	-	-	-	-	-	-	-	-	-	-	745	745
KZN224 IMPENDLE	-	-	-	-	-	-	-	-	-	-	-	854	854
KZN225 MSUNDUZI	-	-	-	-	-	-	-	-	-	-	-	1 192	1 192
KZN226 MKHAMBATHINI	-	-	-	-	-	-	-	-	-	-	-	745	745

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for the year ended 31 March 2022

NAME OF MUNICIPALITY	GRANT ALLOCATION				TRANSFER			SPENT				2021/22	
	DoRA and other transfers	Roll Overs	Adjustments	Total Available	Actual Transfer	Funds Withheld	Re-allocations by National Treasury or National Department	Amount received by municipality	Amount spent by municipality	Unspent funds	% of available funds spent by municipality	Division of Revenue Act	Actual transfer
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000	R'000	%	R'000	R'000
KZN227 RICHMOND	-	-	-	-	-	-	-	-	-	-	-	745	745
DC22 UMGUN- GUNDLOVU DIST MUN	-	-	-	-	-	-	-	-	-	-	-	894	894
KZN235 OKHAHLAMBA	-	-	-	-	-	-	-	-	-	-	-	1 287	1 287
KZN237 INKOSI ILANGALIBALELE	-	-	-	-	-	-	-	-	-	-	-	1 222	1 222
KZN238 ALFRED DUMA	31 937	-	-	31 937	31 937	-	-	-	-	-	-	1 077	1 077
DC23 UTHUKELA DIST MUNICIPALITY	-	-	-	-	-	-	-	-	-	-	-	745	745
KZN241 UNDUMENI	-	-	-	-	-	-	-	-	-	-	-	775	775
KZN242 NQUTHU	-	-	-	-	-	-	-	-	-	-	-	804	804
KZN244 MSINGA	-	-	-	-	-	-	-	-	-	-	-	960	960
KZN245 UMVOTI	-	-	-	-	-	-	-	-	-	-	-	757	757
DC24 UMZINYATHI DIST MUNICIPAL	-	-	-	-	-	-	-	-	-	-	-	536	536
KZN252 NEWCASTLE	-	-	-	-	-	-	-	-	-	-	-	757	757
KZN253 EMADLANGENI	-	-	-	-	-	-	-	-	-	-	-	685	685
KZN254 DANNHAUSER	-	-	-	-	-	-	-	-	-	-	-	735	735
DC25 AMAJUBA DIST MUNICIPALITY	-	-	-	-	-	-	-	-	-	-	-	387	387
KZN261 EDUMBE	-	-	-	-	-	-	-	-	-	-	-	1 192	1 192
KZN262 UPHONGOLO	-	-	-	-	-	-	-	-	-	-	-	879	879

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for the year ended 31 March 2022

NAME OF MUNICIPALITY	GRANT ALLOCATION				TRANSFER			SPENT				2021/22	
	DoRA and other transfers	Roll Overs	Adjustments	Total Available	Actual Transfer	Funds Withheld	Re-allocations by National Treasury or National Department	Amount received by municipality	Amount spent by municipality	Unspent funds	% of available funds spent by municipality	Division of Revenue Act	Actual transfer
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000	R'000	%	R'000	R'000
KZN263 ABAQULUSI	-	-	-	-	-	-	-	-	-	-	-	1 302	1 302
KZN265 NONGOMA	-	-	-	-	-	-	-	-	-	-	-	1 192	1 192
KZN266 ULUNDI	-	-	-	-	-	-	-	-	-	-	-	1 192	1 192
DC26 ZULULAND DIST MUNICIPALITY	-	-	-	-	-	-	-	-	-	-	-	596	596
KZN271 UMHLA- BUYALINGANA	-	-	-	-	-	-	-	-	-	-	-	864	864
KZN272 JOZINI	-	-	-	-	-	-	-	-	-	-	-	864	864
KZN275 MTUBATUBA	-	-	-	-	-	-	-	-	-	-	-	1 341	1 341
KZN276 BIG FIVE/ HLABISA LOC MUN	-	-	-	-	-	-	-	-	-	-	-	1 460	1 460
DC27 UMKHANYAKUDE DIST MUNICIP	-	-	-	-	-	-	-	-	-	-	-	596	596
KZN281 MFOLOZI	-	-	-	-	-	-	-	-	-	-	-	745	745
KZN282 UMHLATHUZE LOCAL MUN	-	-	-	-	-	-	-	-	-	-	-	1 192	1 192
KZN284 UMHLAZI	-	-	-	-	-	-	-	-	-	-	-	745	745
KZN285 MTHONJANENI LOCAL MUN	-	-	-	-	-	-	-	-	-	-	-	745	745
KZN286 NKANDLA	-	-	-	-	-	-	-	-	-	-	-	745	745
DC28 UTHUNGULU DIST MUNICIPAL	-	-	-	-	-	-	-	-	-	-	-	745	745
KZN291 MANDENI	-	-	-	-	-	-	-	-	-	-	-	745	745
KZN292 KWADUKUZA	-	-	-	-	-	-	-	-	-	-	-	894	894

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for the year ended 31 March 2022

NAME OF MUNICIPALITY	GRANT ALLOCATION				TRANSFER			SPENT				2021/22	
	DoRA and other transfers	Roll Overs	Adjustments	Total Available	Actual Transfer	Funds Withheld	Re-allocations by National Treasury or National Department	Amount received by municipality	Amount spent by municipality	Unspent funds	% of available funds spent by municipality	Division of Revenue Act	Actual transfer
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000	R'000	%	R'000	R'000
KZN293 NDWEDWE	-	-	-	-	-	-	-	-	-	-	-	745	745
KZN294 MAPHUMULO	-	-	-	-	-	-	-	-	-	-	-	745	745
DC29 ILEMBE DISTRICT MUNICIPAL	-	-	-	-	-	-	-	-	-	-	-	596	596
KZN433 GRAETER KOKSTAD	-	-	-	-	-	-	-	-	-	-	-	596	596
KZN434 UBUHLEBEZWE	-	-	-	-	-	-	-	-	-	-	-	655	655
KZN435 UMZIMKHULU	-	-	-	-	-	-	-	-	-	-	-	745	745
KZN436 DR NKOSAZANA DLAMINI ZUMA	-	-	-	-	-	-	-	-	-	-	-	745	745
DC43 HARRY GWALA DISTRICT MUN	-	-	-	-	-	-	-	-	-	-	-	596	596
LIM471 EMPRAIM MOGALE	-	-	-	-	-	-	-	-	-	-	-	596	596
LIM473 MAKHU-DUTHAMAGA	-	-	-	-	-	-	-	-	-	-	-	298	298
LIM472 ELIAS MOTSOALEDI	-	-	-	-	-	-	-	-	-	-	-	596	596
LIM476 GRTR TUBATSE/FETAKGOMO	-	-	-	-	-	-	-	-	-	-	-	596	596
DC47 GREATER SEKHUKHUNE DIST MUN	-	-	-	-	-	-	-	-	-	-	-	894	894
LIM331 GREATER GIYANI	-	-	-	-	-	-	-	-	-	-	-	298	298

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	DoRA and other transfers	Roll Overs	Adjustments	Total Available	Actual Transfer	Funds Withheld	Re-allocations by National Treasury or National Department	Amount received by municipality	Amount spent by municipality	Unspent funds	% of available funds spent by municipality	Division of Revenue Act	Actual transfer
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000	R'000	%	R'000	R'000
LIM332 GREATER LETABA	-	-	-	-	-	-	-	-	-	-	-	298	298
LIM333 GREATER TZANEEN	-	-	-	-	-	-	-	-	-	-	-	298	298
LIM334 BAPHALABORWA	-	-	-	-	-	-	-	-	-	-	-	298	298
LIM335 MARULENG	-	-	-	-	-	-	-	-	-	-	-	149	149
DC33 MOPANI DIST MUNICIPALITY	-	-	-	-	-	-	-	-	-	-	-	2 384	2 384
LIM341 MUSINA LOCAL MUNICIPALITY	-	-	-	-	-	-	-	-	-	-	-	447	447
LIM343 THULAMELA LOCAL MUN	13 000	-	-	13 000	13 000	-	-	-	-	-	-	149	149
LIM344 MAKHADO	26 000	-	-	26 000	26 000	-	-	-	-	-	-	149	149
LIM345 NEW LOCAL MUNICIPALITY	26 000	-	-	26 000	26 000	-	-	-	-	-	-	298	298
DC34 VHEMBE DIST MUNICIPALITY	-	-	-	-	-	-	-	-	-	-	-	2 086	2 086
LIM351 BLOUBERG LOCAL MUN	12 900	-	-	12 900	12 900	-	-	-	-	-	-	358	358
LIM353 MOLEMOLE LOCAL MUN	1 000	-	-	1 000	1 000	-	-	-	-	-	-	358	358
LIM354 POLOKWANE LOCAL MUN	2 600	-	-	2 600	2 600	-	-	-	-	-	-	596	596
LIM355 LEPELLENKUMPI	5 625	-	-	5 625	5 625	-	-	-	-	-	-	298	298
DC35 CAPRICORN DIST MUNICIPALITY	-	-	-	-	-	-	-	-	-	-	-	453	453

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	DoRA and other transfers	Roll Overs	Adjustments	Total Available	Actual Transfer	Funds Withheld	Re-allocations by National Treasury or National Department	Amount received by municipality	Amount spent by municipality	Unspent funds	% of available funds spent by municipality	Division of Revenue Act	Actual transfer
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000	R'000	%	R'000	R'000
LIM361 THABAZIMBI	-	-	-	-	-	-	-	-	-	-	-	298	298
LIM362 LEPHALALE	-	-	-	-	-	-	-	-	-	-	-	298	298
LIM366 BELA BELA	-	-	-	-	-	-	-	-	-	-	-	179	179
LIM367 MOGALAKWENA	-	-	-	-	-	-	-	-	-	-	-	417	417
LIM368 MODIMOLLE/ MOOKGOPONG L MN	-	-	-	-	-	-	-	-	-	-	-	298	298
DC36 WATERBERG DIST MUNICIPALITY	-	-	-	-	-	-	-	-	-	-	-	1 192	1 192
MP301 ALBERT LUTHULI	-	-	-	-	-	-	-	-	-	-	-	341	341
MP302 MSUKALINGWA	-	-	-	-	-	-	-	-	-	-	-	447	447
MP303 MKHONDO	-	-	-	-	-	-	-	-	-	-	-	554	554
MP304 PIXLEY KA SEME	-	-	-	-	-	-	-	-	-	-	-	447	447
MP305 LEKWA	-	-	-	-	-	-	-	-	-	-	-	1 043	1 043
MP306 DIPALESENG	-	-	-	-	-	-	-	-	-	-	-	179	179
MP307 GOVAN MBEKI	-	-	-	-	-	-	-	-	-	-	-	1 013	1 013
MP311 VICTOR KHANYE	-	-	-	-	-	-	-	-	-	-	-	477	477
MP312 EMALAHLENI	-	-	-	-	-	-	-	-	-	-	-	447	447
MP313 STEVE TSHWETE	-	-	-	-	-	-	-	-	-	-	-	447	447
MP314 EMAKHAZENI	-	-	-	-	-	-	-	-	-	-	-	238	238
MP315 THEMBISILE	-	-	-	-	-	-	-	-	-	-	-	596	596

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NAME OF MUNICIPALITY	GRANT ALLOCATION				TRANSFER			SPENT				2021/22	
	DoRA and other transfers	Roll Overs	Adjustments	Total Available	Actual Transfer	Funds Withheld	Re-allocations by National Treasury or National Department	Amount received by municipality	Amount spent by municipality	Unspent funds	% of available funds spent by municipality	Division of Revenue Act	Actual transfer
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000	R'000	%	R'000	R'000
MP316 DR JS MOROKA	-	-	-	-	-	-	-	-	-	-	-	417	417
MP321 THABA CHWEU	-	-	-	-	-	-	-	-	-	-	-	596	596
MP324 NKOMAZI	-	-	-	-	-	-	-	-	-	-	-	655	655
MP325 BUSHBUCKRIDGE	-	-	-	-	-	-	-	-	-	-	-	626	626
MP326 MBOMBELA/UMJINDI LOC MUN	-	-	-	-	-	-	-	-	-	-	-	1 073	1 073
NC451 JOE MOROLONG	-	-	-	-	-	-	-	-	-	-	-	125	125
NC452 GASEGONYANA	-	-	-	-	-	-	-	-	-	-	-	179	179
NC453 GAMAGARA	7 000	-	-	7 000	7 000	-	-	-	-	-	-	95	95
DC45 JOHN TAOLO GAETSWEWE MUN	-	-	-	-	-	-	-	-	-	-	-	119	119
NC061 RICHTERSVELD	-	-	-	-	-	-	-	-	-	-	-	42	42
NC062 NAMA KHOI	-	-	-	-	-	-	-	-	-	-	-	182	182
NC064 KAMIESBERG	-	-	-	-	-	-	-	-	-	-	-	39	39
NC065 HANTAM	-	-	-	-	-	-	-	-	-	-	-	167	167
NC066 KAROO HOOGLAND	-	-	-	-	-	-	-	-	-	-	-	21	21
NC067 KHAIMA	-	-	-	-	-	-	-	-	-	-	-	30	30
DC6 NAMAKWA DISTRICT MUNICIPALIT	-	-	-	-	-	-	-	-	-	-	-	149	149
NC071 UBUNTU	-	-	-	-	-	-	-	-	-	-	-	66	66

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for the year ended 31 March 2022

NAME OF MUNICIPALITY	GRANT ALLOCATION				TRANSFER			SPENT				2021/22	
	DoRA and other transfers	Roll Overs	Adjustments	Total Available	Actual Transfer	Funds Withheld	Re-allocations by National Treasury or National Department	Amount received by municipality	Amount spent by municipality	Unspent funds	% of available funds spent by municipality	Division of Revenue Act	Actual transfer
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000	R'000	%	R'000	R'000
NC072 UMSOBOMVU				-								167	167
NC073 EMTHANJENI				-								149	149
NC074 KAREEBERG				-								54	54
NC075 RENOSTERBERG				-								54	54
NC076 THEMBELIHLE				-								60	60
NC077 SIYATHEMBA				-								66	66
NC078 SIYANCUMA				-								36	36
DC7 PIXLEY KA SEME DISTRICT MUN				-								30	30
NC082 !KAI ! GARIB				-								131	131
NC084 !KHEIS				-								67	67
NC085 TSANTSABANE				-								89	89
NC086 KGATELOPELE	1 839			1 839	1 839							60	60
NC087 DAWID KRUIPER				-								268	268
DC8 Z.F. MQCAWU DISTRICT MUN				-								30	30
NC091 SOL PLAATJIE	1 015			1 015	1 015							328	328
NC092 DIKGATLONG				-								119	119
NC093 MAGARENG	6 440			6 440	6 440							66	66

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NAME OF MUNICIPALITY	GRANT ALLOCATION				TRANSFER			SPENT				2021/22	
	DoRA and other transfers	Roll Overs	Adjustments	Total Available	Actual Transfer	Funds Withheld	Re-allocations by National Treasury or National Department	Amount received by municipality	Amount spent by municipality	Unspent funds	% of available funds spent by municipality	Division of Revenue Act	Actual transfer
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000	R'000	%	R'000	R'000
NC094													
PHOKWANE	6 457			6 457	6 457							119	119
DC9 FRANCES BAARD DIST MUNICIPAL				-								30	30
NW371 MORETELE				-								268	268
NW372 MADIBENG				-								1 639	1 639
NW373 RUSTENBURG				-								1 341	1 341
NW374 KGETLENGRIVIER				-								268	268
NW375 MOSES KOTANE				-								268	268
DC37 BOJANALA PLATINUM DIST MUN				-								506	506
NW381 RATLOU				-								268	268
NW382 TSWAING				-								268	268
NW383 MAFIKENG				-								506	506
NW384 DITSOBOTLA				-								358	358
NW385 RAMOTSHERE MOILOA				-								268	268
DC38 NGAKA MODIRI MOLEMA DIST MU				-								745	745
NW392 NALEDI	4 394			4 394	4 394							268	268
NW393 NAMUSA				-								268	268
NW394 GREATER TAUNG				-								268	268
NW396 LEKWATEEMANE	4 570			4 570	4 570							268	268

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NAME OF MUNICIPALITY	GRANT ALLOCATION				TRANSFER			SPENT				2021/22	
	DoRA and other transfers	Roll Overs	Adjustments	Total Available	Actual Transfer	Funds Withheld	Re-allocations by National Treasury or National Department	Amount received by municipality	Amount spent by municipality	Unspent funds	% of available funds spent by municipality	Division of Revenue Act	Actual transfer
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000	R'000	%	R'000	R'000
NW397 MOLOPO-KAGISANO	6 362			6 362	6 362							268	268
DC39 DR RUTH SEGOMTSI MUN				-								685	685
NW403 CITY OF MATLOSANA				-								1 013	1 013
NW404 MAQUASSI HILLS				-								358	358
NW405 VENTERSDORP/TLOKWE LOC MN				-								1 013	1 013
DC40 DR KENNETH KAUNDA MUN				-								447	447
WC011 MATZIKAMA				-								477	477
WC012 CEDERBERG				-								209	209
WC013 BERGRIVIER				-								72	72
WC014 SALDANHA BAY				-								417	417
WC015 SWARTLAND				-								119	119
DC1 WEST COAST DISTRICT MUNICIPL				-								89	89
WC022 WITZENBERG				-								119	119
WC023 DRAKENSTEIN				-								477	477
WC024 STELLENBOSCH				-								209	209
WC025 BREEDE VALLEY				-								298	298

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NAME OF MUNICIPALITY	GRANT ALLOCATION				TRANSFER			SPENT				2021/22	
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	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000	R'000	%	R'000	R'000
WC026 LANGEBERG				-								477	477
DC2 CAPE WINELANDS DIST MUNICIP				-								119	119
WC031 THEEWA- TERSKLOOF				-								238	238
WC032 OVERSTRAND				-								179	179
WC033 CAPE AGULHAS				-								298	298
WC034 SWELLENDAM				-								358	358
DC3 OVERBERG DISTRICT MUNICIPAL				-								179	179
WC041 KANNALAND				-								298	298
WC042 HESSEQUA				-								238	238
WC043 MOSSEL BAY				-								268	268
WC044 GEORGE				-								506	506
WC045 OUDTSHOORN	47 150			47 150	47 150							209	209
WC047 BITOU				-								506	506
WC048 KNYSNA				-								417	417
DC4 EDEN DISTRICT MUNICIPALITY				-								268	268
WC051 LAINGSBURG				-								268	268

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NAME OF MUNICIPALITY	GRANT ALLOCATION				TRANSFER			SPENT				2021/22	
	DoRA and other transfers	Roll Overs	Adjustments	Total Available	Actual Transfer	Funds Withheld	Re-allocations by National Treasury or National Department	Amount received by municipality	Amount spent by municipality	Unspent funds	% of available funds spent by municipality	Division of Revenue Act	Actual transfer
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000	R'000	%	R'000	R'000
WC052 PRINCE ALBERT				-								209	209
WC053 BEAUFORT WEST				-								287	287
DC5 CENTRAL KAROO DIST MUNICIPAL				-								119	119
TOTAL DISASTER RELIEF GRANT	330 271	-	-	330 271	330 271							150 970	150 970
MUNICIPAL INFRASTRUCTURE GRANT													
EASTERN CAPE													
Dr Beyers Naude	28 564		-	28 564	28 564			28 564	21 580	6 984	76%	20 495	25 243
Blue Crane Route	14 892		-	14 892	14 892			14 892	11 796	3 096	79%	14 253	19 078
Makana	25 590		15 000	40 590	40 590		15 000	40 590	19 580	21 010	48%	24 260	23 962
Ndlambe	28 663		-	28 663	28 663			28 663	23 279	5 384	81%	36 535	36 087
Sundays River Valley	34 876		-	34 876	34 876			34 876	22 845	12 031	66%	25 464	25 152
Kouga	33 413		-	33 413	33 413			33 413	18 195	15 218	54%	31 578	31 190
Kou-Kamma	16 034		-	16 034	16 034			16 034	16 353	-319	102%	15 322	11 962
Sarah Baartman District Municipality	-		-	-	-			-				-	
Mbhashe	67 367		-	67 367	67 367			67 367	31 666	35 701	47%	59 595	58 864
Mnquma	66 145		-	66 145	66 145			66 145	48 687	17 458	74%	62 194	76 431
Great Kei	11 636		-	11 636	11 636			11 636	6 870	4 766	59%	11 208	11 070
Amahlathi	29 558		-	29 558	29 558			29 558	25 387	4 171	86%	27 972	27 629
Ngqushwa	23 578		-	23 578	23 578			23 578	14 086	9 492	60%	22 378	22 103
Raymond Mhlaba	41 333		-	41 333	41 333			41 333	14 352	26 981	35%	38 986	31 546
Amathole District Municipality	454 461		-	454 461	454 461			454 461	286 558	167 903	63%	425 418	420 197
Inxuba Yethemba	16 785		-	16 785	16 785			16 785	12 808	3 977	76%	16 024	19 827
Intsika Yethu	45 353		-	45 353	45 353			45 353	26 975	18 378	59%	52 746	62 099

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	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000	R'000	%	R'000	R'000
Emalahleni	35 275		-	35 275	35 275			35 275	29 678	5 597	84%	33 319	41 410
Engcobo	40 582		22 000	62 582	62 582		22 000	62 582	36 927	25 655	59%	38 284	52 814
Sakhisizwe	19 009		-	19 009	19 009			19 009	11 700	7 309	62%	18 104	23 882
Enoch Mgijima	57 126		-3 000	54 126	54 126	-3 000		54 126	21 585	32 541	40%	53 758	53 098
Chris Hani District Municipality	304 343		-	304 343	304 343			304 343	170 393	133 950	56%	285 000	281 503
Elundini	41 031		-	41 031	41 031			41 031	30 789	10 242	75%	38 703	38 228
Senqu	48 539		-10 075	38 464	38 464	-10 075		38 464	15 300	23 164	40%	38 244	33 522
Walter Sisulu	19 723		-5 893	13 830	13 830	-5 893		13 830	6 928	6 902	50%	18 772	14 168
Joe Gqabi District Municipality	166 188		-	166 188	166 188			166 188	90 128	76 060	54%	155 773	143 861
Ngquza Hill	57 544		-	57 544	57 544			57 544	35 770	21 774	62%	54 149	38 485
Port St Johns	36 146		4 000	40 146	40 146		4 000	40 146	30 346	9 800	76%	34 134	30 820
Nyandeni	73 270		-	73 270	73 270			73 270	43 397	29 873	59%	60 441	74 699
Mhlontlo	46 659		20 000	66 659	66 659		20 000	66 659	41 108	25 551	62%	43 967	43 427
King Sabata Dalindyebo	91 267		-	91 267	91 267			91 267	68 857	22 410	75%	85 693	84 641
O.R.Tambo District Municipality	671 957		-142 519	529 438	529 438	-142 519		529 438	111 761	417 677	21%	628 864	463 147
Matatiele	51 971		25 000	76 971	76 971		25 000	76 971	42 103	34 868	55%	48 936	60 335
Umzimvubu	48 951		-	48 951	48 951			48 951	29 426	19 525	60%	56 112	55 423
Mbizana	51 023		-	51 023	51 023			51 023	30 735	20 288	60%	48 049	45 459
Ntabankulu	28 524		-	28 524	28 524			28 524	18 476	10 048	65%	27 005	26 674
Alfred Nzo District Municipality	398 778		-	398 778	398 778	-		398 778	258 336	140 442	65%	373 334	358 282
TOTAL EASTERN CAPE	3 226 154	-	-75 487	3 150 667	3 150 667	-161 487	86 000	3 150 667	1 724 760	1 425 907	55%	3 025 069	2 866 318
FREE STATE													
Letsemeng	17 894		-	17 894	17 894			17 894	6 355	11 539	36%	17 061	16 852
Kopanong	21 494		-	21 494	21 494			21 494	3 506	17 988	16%	20 428	20 177

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	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000	R'000	%	R'000	R'000
Mohokare	18 788		-	18 788	18 788			18 788	8 229	10 559	44%	17 898	22 678
Xhariep District Municipality	-		-	-	-			-		-			
Masilonyana	24 552		-	24 552	24 552			24 552	13 026	11 526	53%	30 017	39 649
Tokologo	17 262		-	17 262	17 262			17 262	15 971	1 291	93%	16 470	13 268
Tswelopele	17 192		-	17 192	17 192			17 192	9 085	8 107	53%	16 405	16 204
Matjhabeng	133 069		-	133 069	133 069			133 069	37 601	95 468	28%	118 247	161 274
Nala	31 157		-	31 157	31 157			31 157	20 181	10 976	65%	29 468	36 106
Lejweleputswa District Municipality	-		-	-	-			-		-			
Setsoto	49 792		-	49 792	49 792			49 792	24 663	25 129	50%	46 899	44 323
Dihlabeng	40 712		-	40 712	40 712			40 712	17 516	23 196	43%	47 405	41 823
Nketoana	26 621		-	26 621	26 621			26 621	19 509	7 112	73%	25 225	24 915
Maluti-a-Phofung	182 445		-	182 445	182 445			182 445	111 713	70 732	61%	161 626	159 643
Phumelela	22 033		-1 724	20 309	20 309	-1 724		20 309	12 035	8 274	59%	20 933	20 676
Mantsopa	20 889		-	20 889	20 889			20 889	10 732	10 157	51%	19 863	29 619
Thabo Mofutsanyana District Municipality	-		-	-	-			-		-			
Moqhaka	42 336		-	42 336	42 336			42 336	28 358	13 978	67%	49 924	49 311
Ngwathe	44 240		-	44 240	44 240			44 240	20 237	24 003	46%	41 704	41 192
Metsimaholo	47 085		-	47 085	47 085			47 085	22 055	25 030	47%	44 366	31 622
Mafube	23 515		-	23 515	23 515			23 515	11 502	12 013	49%	22 318	28 044
TOTAL FREE STATE	781 076		-1 724	779 352	779 352	-1 724	-	779 352	392 274	387 078	50%	746 257	797 376
GAUTENG													
Emfuleni	179 030		-120 000	59 030	59 030	-120 000		59 030	12 049	46 981	20%	167 785	90 726
Midvaal	33 429		-	33 429	33 429			33 429	18 872	14 557	56%	31 592	51 204
Lesedi	27 716		-5 000	22 716	22 716	-5 000		22 716	13 962	8 754	61%	26 249	25 927
Sedibeng District Municipality	-		-	-	-			-		-			-

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	DoRA and other transfers	Roll Overs	Adjustments	Total Available	Actual Transfer	Funds Withheld	Re-allocations by National Treasury or National Department	Amount received by municipality	Amount spent by municipality	Unspent funds	% of available funds spent by municipality	Division of Revenue Act	Actual transfer
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000	R'000	%	R'000	R'000
Mogale City	-	-	-	-	-	-	-	-	-	-	-	-	-
Merafong City	70 035	-	-	70 035	70 035	-	-	70 035	35 477	34 558	51%	65 834	51 860
Rand West City	96 442	-	-	96 442	96 442	-	-	96 442	60 774	35 668	63%	90 534	129 423
TOTAL GAUTENG	406 652	-	-125 000	281 652	281 652	-125 000	-	281 652	141 134	140 518	50%	381 994	349 140
KWAZULU NATAL	-	-	-	-	-	-	-	-	-	-	-	-	-
uMdoni	32 253	-	-	32 253	32 253	-	-	32 253	19 848	12 405	62%	30 493	24 719
Umzumbe	35 861	-	-	35 861	35 861	-	-	35 861	24 419	11 442	68%	33 867	33 451
uMuziwabantu	32 464	-	-	32 464	32 464	-	-	32 464	26 066	6 398	80%	23 207	22 922
Ugu District Municipality	255 524	-	-	255 524	255 524	-	-	255 524	162 231	93 293	63%	239 336	191 399
uMshwathi	28 977	-	5 000	33 977	33 977	-	5 000	33 977	23 706	10 271	70%	27 428	27 091
uMngeni	24 146	-	-	24 146	24 146	-	-	24 146	19 433	4 713	80%	22 909	22 628
Mpofana	12 463	-	5 000	17 463	17 463	-	5 000	17 463	13 414	4 049	77%	11 981	11 981
Impendle	20 130	-	-	20 130	20 130	-	-	20 130	14 580	5 550	72%	11 670	11 527
Msunduzi	209 331	-	-	209 331	209 331	-	-	209 331	139 290	70 041	67%	196 128	193 721
Mkhambathini	24 755	-	7 000	31 755	31 755	-	7 000	31 755	23 545	8 210	74%	15 996	25 800
Richmond	19 266	-	8 000	27 266	27 266	-	8 000	27 266	18 671	8 595	68%	18 345	18 120
Umgungundlovu District Municipality	107 893	-	25 000	132 893	132 893	-	25 000	132 893	107 894	24 999	81%	101 245	100 003
Okhahlamba	29 734	-	8 000	37 734	37 734	-	8 000	37 734	30 823	6 911	82%	38 136	37 668
iNkosi Langalibalele	39 665	-	-	39 665	39 665	-	-	39 665	28 411	11 254	72%	47 426	46 844
Alfred Duma	65 161	-	5 000	70 161	70 161	-	5 000	70 161	47 846	22 315	68%	61 274	60 522
Uthukela District Municipality	194 919	-	-	194 919	194 919	-	-	194 919	157 368	37 551	81%	182 647	180 406
Endumeni	15 836	-	-	15 836	15 836	-	-	15 836	11 846	3 990	75%	15 137	15 137
Nqutu	32 806	-	4 000	36 806	36 806	-	4 000	36 806	29 330	7 476	80%	31 009	30 628
Msinga	39 412	-	9 000	48 412	48 412	-	9 000	48 412	34 374	14 038	71%	37 189	36 733

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	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000	R'000	%	R'000	R'000
Umvoti	41 323	-	-	41 323	41 323	-	-	41 323	28 959	12 364	70%	29 623	29 259
Umzinyathi District Municipality	199 749	-	7 155	206 904	206 904	-	7 155	206 904	183 360	23 544	89%	187 165	184 868
Newcastle	119 182	-	-	119 182	119 182	-	-	119 182	91 119	28 063	76%	111 804	110 432
Emadlangeni	9 607	-	-4 800	4 807	4 807	-4 800	-	4 807	2 919	1 888	61%	9 310	14 310
Dannhauser	30 794	-	4 000	34 794	34 794	-	4 000	34 794	21 876	12 918	63%	21 645	13 645
Amajuba District Municipality	43 250	-	-	43 250	43 250	-	-	43 250	25 812	17 438	60%	40 779	40 279
eDumbe	18 847	-	6 000	24 847	24 847	-	6 000	24 847	18 848	5 999	76%	17 952	17 732
uPhongolo	29 732	-	5 000	34 732	34 732	-	5 000	34 732	23 740	10 992	68%	28 134	27 789
Abaqulusi	39 107	-	-	39 107	39 107	-	-	39 107	25 013	14 094	64%	36 904	36 451
Nongoma	33 521	-	-	33 521	33 521	-	-	33 521	25 361	8 160	76%	31 679	31 290
Ulundi	32 489	-	20 000	52 489	52 489	-	20 000	52 489	32 373	20 116	62%	30 713	45 336
Zululand District Municipality	239 111	-	30 000	269 111	269 111	-	30 000	269 111	232 797	36 314	87%	223 984	221 235
Umhlabuyalingana	36 754	-	-	36 754	36 754	-	-	36 754	25 755	10 999	70%	34 702	34 276
Jozini	39 381	-	12 000	51 381	51 381	-	12 000	51 381	39 956	11 425	78%	46 760	46 186
Mtubatuba	33 391	-	-	33 391	33 391	-	-	33 391	21 807	11 584	65%	31 557	31 170
Big Five Hlabisa	22 360	-	-	22 360	22 360	-	-	22 360	14 660	7 700	66%	21 239	20 978
Umkhanyakude District Municipality	227 844	-	-64 000	163 844	163 844	-64 000	-	163 844	78 700	85 144	48%	213 445	220 826
Mfolozi	27 526	-	15 000	42 526	42 526	-	15 000	42 526	27 526	15 000	65%	39 071	43 592
uMlalazi	42 551	-	-	42 551	42 551	-	-	-	-	-	-	40 125	47 633
Mthonjaneni	18 832	-	10 000	28 832	28 832	-	-	42 551	24 916	17 635	0%	17 939	24 439
Nkandla	23 929	-	6 000	29 929	29 929	-	10 000	28 832	19 081	9 751	66%	22 706	22 427
King Cetshwayo District Municipality	-	-	-	-	-	-	6 000	29 929	21 387	8 542	0%	169 623	155 456
Uthungulu District Mun	180 995	-	-	180 995	180 995	-	-	180 995	118 152	62 843	65%	-	-
Mandeni	37 232	-	5 000	42 232	42 232	-	5 000	42 232	26 839	15 393	64%	35 150	34 719
KwaDukuza	54 549	-	7 000	61 549	61 549	-	7 000	61 549	41 227	20 322	67%	51 347	50 717

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	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000	R'000	%	R'000	R'000
Ndwedwe	31 331		9 000	40 331	40 331		9 000	40 331	27 865	12 466	69%	29 630	29 266
Maphumulo	31 382		-	31 382	31 382		-	31 382	25 874	5 508	82%	22 195	21 923
iLembe District Municipality	204 109		13 000	217 109	217 109		13 000	217 109	158 240	58 869	73%	191 243	188 896
Greater Kokstad	18 073			18 073	18 073			18 073	17 673	400	98%	17 229	17 229
Ubuhlebezwe	28 262		4 000	32 262	32 262		4 000	32 262	19 829	12 433	61%	26 759	26 431
Umzimkhulu	45 728			45 728	45 728			45 728	29 350	16 378	64%	43 097	42 568
Dr Nkosazana Dlamini Zuma	36 508		6 000	42 508	42 508		6 000	42 508	34 327	8 181	81%	26 989	26 658
HarryGwalaDistrict Municipality	212 880		8 000	220 880	220 880		8 000	220 880	153 404	67 476	69%	199 448	209 000
TOTAL KWAZULU NATAL	3 410 925	-	174 355	3 585 280	3 585 280	-68 800	243 155	3 585 280	2 571 840	1 013 440	72%	3 195 369	3 158 316
LIMPOPO													
Greater Giyani	64 105	-	-	64 105	64 105	-	-	64 105	38 913	25 192	61%	60 286	71 567
Greater Letaba	60 836	-	-	60 836	60 836	-	-	60 836	40 127	20 709	66%	57 229	56 527
Greater Tzaneen	99 741	-	62 000	161 741	161 741	-	62 000	161 741	97 415	64 326	60%	93 619	101 970
Ba-Phalaborwa	33 685	-	-1 937	31 748	31 748	-1 937	-	31 748	17 762	13 986	56%	31 831	31 440
Maruleng	28 150	-	20 559	48 709	48 709	-	20 559	48 709	21 116	27 593	43%	26 655	46 328
Mopani District Municipality	481 869	-	-45 072	436 797	436 797	-45 072	-	436 797	193 440	243 357	44%	451 056	445 521
Musina	36 988	-	-	36 988	36 988	-	-	36 988	22 259	14 729	60%	58 843	33 421
Thulamela	111 174	-	-	111 174	111 174	-	-	111 174	62 487	48 687	56%	98 702	97 491
Makhado	94 768	-	16 000	110 768	110 768	-	16 000	110 768	88 952	21 816	80%	88 968	87 876
LIM345 NEW LOCAL MUNICIPALITY	86 758	-	28 000	114 758	114 758	-	28 000	114 758	106 685	8 073	93%	81 475	88 475
Vhembe District Municipality	546 054	-	-	546 054	546 054	-	-	546 054	338 740	207 314	62%	511 093	504 821

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	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000	R'000	%	R'000	R'000
Blouberg	56 764	-	24 000	80 764	80 764	-	24 000	80 764	42 675	38 089	53%	44 066	43 525
Molemole	37 000	-	-	37 000	37 000	-	-	37 000	21 068	15 932	57%	34 933	34 504
Polokwane	-	-	-	-	-	-	-	-	-	-	-	-	24 700
Lepele-Nkumpi	57 085	-	-	57 085	57 085	-	-	57 085	15 135	41 950	27%	53 720	39 000
Capricorn District Municipality	244 646	-	-	244 646	244 646	-	-	244 646	163 662	80 984	67%	229 161	240 410
Thabazimbi	34 960	-	-	34 960	34 960	-	-	34 960	15 944	19 016	46%	44 024	43 484
Lephalale	46 014	-	-	46 014	46 014	-	-	46 014	29 696	16 318	65%	43 364	48 332
Bela-Bela	27 194	-	-	27 194	27 194	-	-	27 194	15 678	11 516	58%	25 760	25 444
Mogalakwena	165 710	-	-35 088	130 622	130 622	-35 088	-	130 622	65 117	65 505	50%	155 326	153 420
LIM368	40 617	-	-	40 617	40 617	-	-	40 617	26 585	14 032	65%	38 317	32 347
Ephraim Mogale	35 189	-	-5 000	30 189	30 189	-5 000	-	30 189	11 708	18 481	39%	33 238	54 830
Elias Motsoaledi	57 984	-	-	57 984	57 984	-	-	57 984	43 284	14 700	75%	54 561	53 891
Makhuduthamaga	65 627	-	-3 850	61 777	61 777	-3 850	-	61 777	39 441	22 336	64%	61 710	70 953
Tubatse/Fetakgomo	99 240	-	-25 000	74 240	74 240	-25 000	-	74 240	16 965	57 275	23%	83 797	81 107
Sekhukhune District Municipality	504 052	-	-50 000	454 052	454 052	-50 000	-	454 052	236 039	218 013	52%	471 805	466 015
TOTAL LIMPOPO	3 116 210	-	-15 388	3 100 822	3 100 822	-165 947	150 559	3 100 822	1 770 893	1 329 929	57%	2 933 539	2 977 399
MPUMALANGA													
Albert Luthuli	92 108	-	-	92 108	92 108	-	-	92 108	67 871	24 237	74%	86 480	85 419
Msukaligwa	55 638	-	-	55 638	55 638	-	-	55 638	27 125	28 513	49%	52 366	51 723
Mkhondo	82 836	-	10 000	92 836	92 836	-	10 000	92 836	84 216	8 620	91%	77 807	82 852
Pixley Ka Seme	27 738	-	-2 500	25 238	25 238	-2 500	-	25 238	15 529	9 709	62%	26 269	25 947
Lekwa	30 307	-	20 000	50 307	50 307	-	20 000	50 307	11 627	38 680	23%	28 672	28 320
Dipaleseng	19 664	-	7 753	27 417	27 417	-	7 753	27 417	17 735	9 682	65%	18 717	18 487
Govan Mbeki	61 043	-	-9 517	51 526	51 526	-9 517	-	51 526	20 777	30 749	40%	57 422	56 717
Gert Sibande District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Victor Khanye	26 134	-	-	26 134	26 134	-	-	26 134	13 748	12 386	53%	24 768	24 464
Emalahleni	127 032	-	-	127 032	127 032	-	-	127 032	105 638	21 394	83%	119 146	117 684

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	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000	R'000	%	R'000	R'000
Steve Tshwete	-	-	-	-	-	-	-	-	-	-	-	-	-
Emakhazeni	19 046	-	-	19 046	19 046	-	-	19 046	14 353	4 693	75%	18 139	25 916
Thembisile Hani	130 698	-	-	130 698	130 698	-	-	130 698	93 536	37 162	72%	122 575	121 071
Dr JS Moroka	132 482	-	-	132 482	132 482	-	-	132 482	96 723	35 759	73%	124 245	93 183
Nkangala District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Thaba Chweu	49 982	-	-	49 982	49 982	-	-	49 982	41 367	8 615	83%	47 076	51 498
Nkomazi	238 568	-	20 000	258 568	258 568	-	20 000	258 568	221 085	37 483	86%	223 476	220 734
Bushbuckridge	396 689	-	-	396 689	396 689	-	-	396 689	234 671	162 018	59%	371 379	366 822
City of Mbombela	353 929	-	-	353 929	353 929	-	-	353 929	189 614	164 315	54%	331 383	327 316
Ehlanzeni District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL													
MPUMALANGA	1 843 894	-	45 736	1 889 630	1 889 630	-12 017	57 753	1 889 630	1 255 615	634 015	66%	1 729 920	1 698 153
NORTHERN CAPE													
Richtersveld	14 480	-	-8 319	6 161	6 161	-8 319	-	6 161	266	5 895	4%	7 321	5 531
Nama Khoi	15 182	-	-5 165	10 017	10 017	-5 165	-	10 017	3 095	6 922	31%	22 024	15 524
Kamiesberg	7 708	-	6 000	13 708	13 708	-	6 000	13 708	4 648	9 060	34%	7 534	13 442
Hantam	10 051	-	-	10 051	10 051	-	-	10 051	8 348	1 703	83%	9 726	13 607
Karoo Hoogland	8 276	-	6 000	14 276	14 276	-	6 000	14 276	7 901	6 375	55%	8 065	12 966
Khâi-Ma	7 942	-	7 000	14 942	14 942	-	7 000	14 942	5 700	9 242	38%	7 753	5 658
Ubuntu	10 274	-	-4 000	6 274	6 274	-4 000	-	6 274	337	5 937	5%	9 934	9 312
Umsobomvu	11 887	-	5 000	16 887	16 887	-	5 000	16 887	9 094	7 793	54%	11 443	9 451
Emthanjeni	12 596	-	-2 500	10 096	10 096	-2 500	-	10 096	1 079	9 017	11%	12 106	19 957
Kareeberg	8 224	-	-3 000	5 224	5 224	-3 000	-	5 224	1 110	4 114	21%	8 016	6 418
Renosterberg	7 631	-	-4 631	3 000	3 000	-4 631	-	3 000	-	3 000	0%	18 962	15 897
Thembelihle	9 722	-	-2 500	7 222	7 222	-2 500	-	7 222	2 328	4 894	32%	20 917	13 860
Siyathemba	10 125	-	15 985	26 110	26 110	-	15 985	26 110	4 689	21 421	18%	9 794	26 674
Siyancuma	24 320	-	-14 300	10 020	10 020	-14 300	-	10 020	1 885	8 135	19%	16 524	12 321

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	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000	R'000	%	R'000	R'000
!Kai !Garib	23 485	-	-5 000	18 485	18 485	-5 000	-	18 485	11 645	6 840	63%	22 290	22 016
!Kheis	11 040	-	-	11 040	11 040	-	-	11 040	6 327	4 713	57%	19 980	16 835
Tsantsabane	28 187	-	-	28 187	28 187	-	-	28 187	11 758	16 429	42%	15 466	15 276
Kgatelopele	20 227	-	24 000	44 227	44 227	-	24 000	44 227	16 271	27 956	37%	8 020	24 422
Dawid Kruiper	26 323	-	-	26 323	26 323	-	-	26 323	10 928	15 395	42%	24 946	19 990
Dikgatlong	28 417	-	-7 047	21 370	21 370	-7 047	-	21 370	3 062	18 308	14%	19 422	15 184
Magareng	11 541	-	-2 500	9 041	9 041	-2 500	-	9 041	2 431	6 610	27%	11 119	9 561
Phokwane	27 569	-	-14 500	13 069	13 069	-14 500	-	13 069	3 710	9 359	28%	26 112	25 792
Frances Baard District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Joe Morolong	63 401	-	22 000	85 401	85 401	-	22 000	85 401	45 834	39 567	54%	59 628	58 896
Ga-Segonyana	56 267	-	-	56 267	56 267	-	-	56 267	44 363	11 904	79%	52 954	52 304
Gamagara	12 273	-	-7 523	4 750	4 750	-7 523	-	4 750	-	4 750	0%	11 803	11 658
John Taolo Gaetsewe District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL													
NORTHERN CAPE	467 148	-	5 000	472 148	472 148	-80 985	85 985	472 148	206 809	265 339	44%	441 859	452 552
NORTH WEST													
Moretele	121 516	-	-	121 516	121 516	-	-	121 516	68 858	52 658	57%	113 988	118 589
Madibeng	298 785	-	-4 000	294 785	294 785	-4 000	-	294 785	148 119	146 666	50%	279 801	246 367
Rustenburg	249 229	-	-	249 229	249 229	-	-	249 229	119 609	129 620	48%	233 448	230 583
Kgetlengrivier	27 126	-	-3 000	24 126	24 126	-3 000	-	24 126	12 032	12 094	50%	35 697	51 259
Moses Kotane	167 571	-	-20 000	147 571	147 571	-20 000	-	147 571	74 651	72 920	51%	148 649	131 825
Ratlou	30 897	-	-5 700	25 197	25 197	-5 700	-	25 197	11 034	14 163	44%	29 224	20 165
Tswaing	30 763	-	-8 000	22 763	22 763	-8 000	-	22 763	8 838	13 925	39%	29 099	34 742
Mafikeng	84 679	-	-	84 679	84 679	-	-	84 679	58 713	25 966	69%	80 825	94 833
Ditsobotla	38 475	-	-	38 475	38 475	-	-	38 475	19 692	18 783	51%	46 612	56 040
Ramotshere Moiloa	39 127	-	20 000	59 127	59 127	-	20 000	59 127	33 736	25 391	57%	36 923	26 270

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2022

NAME OF MUNICIPALITY	GRANT ALLOCATION				TRANSFER			SPENT				2021/22	
	DoRA and other transfers	Roll Overs	Adjustments	Total Available	Actual Transfer	Funds Withheld	Re-allocations by National Treasury or National Department	Amount received by municipality	Amount spent by municipality	Unspent funds	% of available funds spent by municipality	Division of Revenue Act	Actual transfer
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000	R'000	%	R'000	R'000
Ngaka Modiri Molema District Municipality	317 573			317 573	317 573	-	-	317 573	215 647	101 926	68%	297 376	293 727
Naledi	17 714		16 200	33 914	33 914	-	16 200	33 914	15 339	18 575	45%	16 893	16 686
Mamusa	16 351			16 351	16 351	-	-	16 351	9 099	7 252	56%	15 618	15 426
Greater Taung	50 218		-10 000	40 218	40 218	-10 000	-	40 218	30 644	9 574	76%	47 297	46 717
Lekwa-Teemane	15 394			15 394	15 394	-	-	15 394	7 746	7 648	50%	14 722	12 541
Kagisano-Molopo	31 606		9 508	41 114	41 114	-	9 508	41 114	26 100	15 014	63%	29 887	38 020
Dr Ruth Segomotsi Mompoti District Municipality	146 579			146 579	146 579	-	-	146 579	90 448	56 131	62%	137 431	135 745
City of Matlosana	92 551		5 000	97 551	97 551	-	5 000	97 551	74 521	23 030	76%	86 894	75 828
Maquassi Hills	39 632			39 632	39 632	-	-	39 632	24 170	15 462	61%	28 042	23 872
Ventersdorp/Tlokwe	70 475		-7 500	62 975	62 975	-7 500	-	62 975	25 009	37 966	40%	66 245	85 578
TOTAL NORTH WEST	1 886 261	-	-7 492	1 878 769	1 878 769	-58 200	50 708	1 878 769	1 074 005	804 764	57%	1 774 671	1 754 813
WESTERN CAPE													
Matzikama	22 308		-	22 308	22 308	-	-	22 308	22 002	306	99%	31 190	30 807
Cederberg	16 320		-	16 320	16 320	-	-	16 320	7 359	8 961	45%	15 590	15 899
Bergrivier	15 134		-	15 134	15 134	-	-	15 134	7 232	7 902	48%	14 479	14 301
Saldanha Bay	20 299		-	20 299	20 299	-	-	20 299	10 810	9 489	53%	19 311	19 074
Swartland	22 301		4 000	26 301	26 301	-	4 000	26 301	22 302	3 999	85%	21 183	22 923
Witzenberg	24 980		-	24 980	24 980	-	-	24 980	16 064	8 916	64%	22 286	22 013
Breede Valley	36 260		-	36 260	36 260	-	-	36 260	10 401	25 859	29%	34 240	33 820
Langeberg	23 025		-	23 025	23 025	-	-	23 025	21 145	1 880	92%	21 860	22 592
Theewaterskloof	35 602		-10 000	25 602	25 602	-10 000	-	25 602	9 737	15 865	38%	26 275	25 953
Overstrand	23 053		-2 000	21 053	21 053	-2 000	-	21 053	14 756	6 297	70%	21 887	21 618
Cape Agulhas	11 373		-	11 373	11 373	-	-	11 373	6 800	4 573	60%	10 961	12 326
Swellendam	12 362		-	12 362	12 362	-	-	12 362	7 881	4 481	64%	20 887	11 739

DEPARTMENT OF COOPERATIVE GOVERNANCE - VOTE 3

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for the year ended 31 March 2022

NAME OF MUNICIPALITY	GRANT ALLOCATION				TRANSFER			SPENT				2021/22	
	DoRA and other transfers	Roll Overs	Adjustments	Total Available	Actual Transfer	Funds Withheld	Re-allocations by National Treasury or National Department	Amount received by municipality	Amount spent by municipality	Unspent funds	% of available funds spent by municipality	Division of Revenue Act	Actual transfer
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000	R'000	%	R'000	R'000
Kannaland	10 594	-	-	10 594	10 594	-	-	10 594	7 461	3 133	70%	10 233	10 107
Hessequa	14 181	-	-	14 181	14 181	-	-	14 181	7 319	6 862	52%	13 588	12 421
Mossel Bay	25 277	-	-	25 277	25 277	-	-	25 277	17 877	7 400	71%	23 967	31 565
George	42 262	-	-	42 262	42 262	-	-	42 262	25 599	16 663	61%	39 851	36 366
Oudtshoorn	22 775	-	-	22 775	22 775	-	-	22 775	9 587	13 188	42%	21 627	21 362
Bitou	21 104	-	9 000	30 104	30 104	-	9 000	30 104	19 391	10 713	64%	20 063	19 817
Knysna	26 260	-	-1 800	24 460	24 460	-1 800	-	24 460	10 347	14 113	42%	24 887	24 582
Laingsburg	6 719	-	-1 200	5 519	5 519	-1 200	-	5 519	1 223	4 296	22%	6 609	6 529
Prince Albert	7 718	-	2 000	9 718	9 718	-	2 000	9 718	7 281	2 437	75%	7 543	7 450
Beaufort West	14 521	-	-	14 521	14 521	-	-	14 521	7 554	6 967	52%	13 906	13 734
TOTAL WESTERN CAPE	454 428	-	-	454 428	454 428	-15 000	15 000	454 428	270 128	184 300	59%	442 423	436 998
Total MIG	15 592 748	-	-	15 592 748	15 592 748	-689 160	689 160	15 592 748	9 407 458	6 185 290		14 671 101	14 491 065
LOCAL GOVERNMENT EQUITABLESHARE GRANT													
M 004 EC: MUNICIPALITIES													
TOTAL M 006 BUF BUFFALO CITY	936 811			936 811	936 811							1 053 614	1 053 614
TOTAL M 006 NMA NELSON MANDELA BAY	1 143 807			1 143 807	1 089 614	54 193						1 260 840	962 565

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for the year ended 31 March 2022

NAME OF MUNICIPALITY	GRANT ALLOCATION				TRANSFER			SPENT				2021/22	
	DoRA and other transfers	Roll Overs	Adjustments	Total Available	Actual Transfer	Funds Withheld	Re-allocations by National Treasury or National Department	Amount received by municipality	Amount spent by municipality	Unspent funds	% of available funds spent by municipality	Division of Revenue Act	Actual transfer
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000	R'000	%	R'000	R'000
EC101 DR BEYERS NAUDE LOCAL MUN	99 316	-	-	99 316	99 316	-	-	-	-	-	-	110 956	109 721
EC102 BLUE CRANE ROUTE	58 178	-	-	58 178	53 863	4 315	-	-	-	-	-	65 297	65 297
EC104 MAKANA	103 061	-	-	103 061	103 061	-	-	-	-	-	-	114 863	108 308
EC105 NDLAMBE	107 582	-	-	107 582	107 582	-	-	-	-	-	-	120 231	120 220
EC106 SUNDAYS RIVER VALLEY	90 418	-	-	90 418	90 418	-	-	-	-	-	-	99 923	99 923
EC108 KOUGA	143 774	-	-	143 774	143 774	-	-	-	-	-	-	157 037	146 646
EC109 KOUKAMA	54 362	-	-	54 362	54 362	-	-	-	-	-	-	60 642	59 079
DC10 SARAH BAARTMAN DISTRICT MUN	100 709	-	-	100 709	100 540	169	-	-	-	-	-	101 462	101 462
EC121 MBHASHE	271 935	-	-	271 935	270 297	1 638	-	-	-	-	-	314 001	314 001
EC122 MNQUMA	282 161	-	-	282 161	280 299	1 862	-	-	-	-	-	327 405	325 734
EC123 GREAT KEI	46 595	-	-	46 595	46 102	493	-	-	-	-	-	51 792	51 246
EC124 AMAHLATI	115 504	-	-	115 504	115 504	-	-	-	-	-	-	131 642	121 467
EC126 NGQUSHWA	90 290	-	-	90 290	83 407	6 883	-	-	-	-	-	102 074	100 314
EC129 RAYMOND MHLABA	189 927	-	-	189 927	189 927	-	-	-	-	-	-	218 472	217 648
DC12 AMATOLE DIST MUNICIPALITY	939 262	-	-	939 262	939 262	-	-	-	-	-	-	964 904	963 620
EC131 INXUBA YETHEMBA	46 699	-	-	46 699	46 699	-	-	-	-	-	-	52 679	52 679
EC135 INTSIKA YETHU	173 443	-	-	173 443	170 913	2 530	-	-	-	-	-	198 770	198 740
EC136 EMALAHLENI	135 035	-	-	135 035	132 913	2 122	-	-	-	-	-	153 900	153 799
EC137 ENGCOBO	161 714	-	-	161 714	161 333	381	-	-	-	-	-	185 114	182 127
EC138 SAKHISIZWE	74 331	-	-	74 331	65 898	8 433	-	-	-	-	-	84 483	83 788

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for the year ended 31 March 2022

NAME OF MUNICIPALITY	GRANT ALLOCATION				TRANSFER			SPENT				2021/22	
	DoRA and other transfers	Roll Overs	Adjustments	Total Available	Actual Transfer	Funds Withheld	Re-allocations by National Treasury or National Department	Amount received by municipality	Amount spent by municipality	Unspent funds	% of available funds spent by municipality	Division of Revenue Act	Actual transfer
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000	R'000	%	R'000	R'000
EC139 ENOCH MGJIMA LOCAL MUN	196 899	-	-	196 899	196 899	-	-	-	-	-	-	228 042	186 470
DC13 CHRIS HANI DIST MUNICIPALIT	600 621	-	-	600 621	600 569	52	-	-	-	-	-	649 376	598 866
EC141 ELUNDINI	166 231	-	-	166 231	166 231	-	-	-	-	-	-	192 290	192 196
EC142 SENQU	163 362	-	-	163 362	147 485	15 877	-	-	-	-	-	189 021	189 021
EC145 WALTER SIZULU	64 368	-	-	64 368	64 368	-	-	-	-	-	-	72 408	67 869
DC14 JOE DISTR MUNUCIPALITY	302 992	-	-	302 992	298 000	4 992	-	-	-	-	-	327 882	325 672
EC153 NGOUZA HILL	283 556	-	-	283 556	283 556	-	-	-	-	-	-	326 555	326 079
EC154 PORT ST JOHNS	168 140	-	-	168 140	163 475	4 665	-	-	-	-	-	192 208	191 823
EC155 NYANDENI	286 893	-	-	286 893	286 893	-	-	-	-	-	-	331 418	326 380
EC156 MHLONTLO	200 960	-	-	200 960	200 960	-	-	-	-	-	-	229 982	229 857
EC157 KI SABATA DALINDYEBO	365 575	-	-	365 575	365 575	-	-	-	-	-	-	428 624	424 020
DC15 ORTAMBO DIST MUNICIPALITY	950 456	-	-	950 456	554 829	395 627	-	-	-	-	-	1 034 338	1 004 278
EC442 UMZIMVUBU	238 026	-	-	238 026	238 026	-	-	-	-	-	-	299 604	299 604
EC441 MATATIELE	258 826	-	-	258 826	258 826	-	-	-	-	-	-	274 947	274 947
EC443 MBIZANA	289 620	-	-	289 620	289 620	-	-	-	-	-	-	332 422	331 832
EC444 NTABANKULU	133 703	-	-	133 703	133 703	-	-	-	-	-	-	152 048	152 048
DC44 ALFRED NZO DIST MUNICIPAL	618 487	-	-	618 487	618 487	-	-	-	-	-	-	673 097	667 667
TOTAL M 004 EC: MUNICIPALITIES	-	-	-	-	-	-	-	-	-	-	-	-	-

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2022

NAME OF MUNICIPALITY	GRANT ALLOCATION				TRANSFER			SPENT				2021/22	
	DoRA and other transfers	Roll Overs	Adjustments	Total Available	Actual Transfer	Funds Withheld	Re-allocations by National Treasury or National Department	Amount received by municipality	Amount spent by municipality	Unspent funds	% of available funds spent by municipality	Division of Revenue Act	Actual transfer
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000	R'000	%	R'000	R'000
M 004 FS: MUNICIPALITIES	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL M 006 MAN MANGAUNG	830 046	-	-	830 046	811 667	18 379	-	-	-	-	-	911 525	739 725
FS161 LETSEMENG	70 307	-	-	70 307	62 629	7 678	-	-	-	-	-	78 873	49 019
FS162 KOPANONG	93 005	-	-	93 005	74 995	18 010	-	-	-	-	-	105 095	87 107
FS163 MOHOKARE	76 781	-	-	76 781	58 172	18 609	-	-	-	-	-	85 652	66 813
DC16 XHARIEP DISTRICT MUNICIPAL	47 192	-	-	47 192	47 192	-	-	-	-	-	-	47 183	47 183
FS181 MASILONYANA	133 179	-	-	133 179	128 151	5 028	-	-	-	-	-	149 424	139 628
FS182 TOKOLOGO	59 970	-	-	59 970	55 996	3 974	-	-	-	-	-	67 420	64 628
FS183 TSWELOPELE	81 535	-	-	81 535	81 535	-	-	-	-	-	-	91 453	91 453
FS184 MATJHABENG	561 595	-	-	561 595	536 595	25 000	-	-	-	-	-	630 681	622 853
FS185 NALA	132 571	-	-	132 571	129 932	2 639	-	-	-	-	-	150 202	149 638
DC18 LEJWELEPUTSWA DIST MUNICIPAL	138 217	-	-	138 217	138 020	197	-	-	-	-	-	140 383	140 383
FS191 SETSOTO	212 318	-	-	212 318	179 539	32 779	-	-	-	-	-	239 810	203 227
FS192 DIHLABENG	186 348	-	-	186 348	186 348	-	-	-	-	-	-	207 393	207 393
FS193 NKETOANA	108 738	-	-	108 738	102 128	6 610	-	-	-	-	-	121 428	118 936
FS194 MALUTIA-PHOFUNG	668 457	-	-	668 457	630 835	37 622	-	-	-	-	-	766 648	764 879
FS195 PHUMELELA	83 614	-	-	83 614	83 614	-	-	-	-	-	-	93 458	93 458
FS196 MATSOPA	91 947	-	-	91 947	87 186	4 761	-	-	-	-	-	102 750	94 060

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for the year ended 31 March 2022

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	DoRA and other transfers	Roll Overs	Adjustments	Total Available	Actual Transfer	Funds Withheld	Re-allocations by National Treasury or National Department	Amount received by municipality	Amount spent by municipality	Unspent funds	% of available funds spent by municipality	Division of Revenue Act	Actual transfer
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000	R'000	%	R'000	R'000
DC19THABO MOFUTSANYANE DIST MUN	126 106	-	-	126 106	125 196	910	-	-	-	-	-	131 302	131 042
FS201 MOQHAKA	230 417	-	-	230 417	220 958	9 459	-	-	-	-	-	258 842	258 842
FS203 NGWATHE	215 960	-	-	215 960	190 904	25 056	-	-	-	-	-	243 683	241 942
FS204 METSIMAHOLO	214 398	-	-	214 398	214 398	-	-	-	-	-	-	233 729	202 893
FS205 MAFUBE	107 146	-	-	107 146	96 227	10 919	-	-	-	-	-	119 907	119 062
DC20 FEZILE DABI DIST MUNICIPAL	164 035	-	-	164 035	162 540	1 495	-	-	-	-	-	161 043	153 478
TOTAL M 004 FS: MUNICIPALITIES	-	-	-	-	-	-	-	-	-	-	-	-	-
M 004 GP:MUNICIPALITIES	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL M 006 ECU EKURHULENI METRO	4 026 213	-	-	4 026 213	4 026 213	-	-	-	-	-	-	4 363 170	4 361 559
TOTAL M 006 JHB CITY OF JOHANNESBURG	5 467 766	-	-	5 467 766	5 381 548	86 218	-	-	-	-	-	5 903 684	5 761 918
TOTAL M 006 TSH CITY OF TSHWANE	3 088 576	-	-	3 088 576	3 003 279	85 297	-	-	-	-	-	3 330 862	3 085 877
GT421 EMFULENI	863 908	-	-	863 908	807 327	56 581	-	-	-	-	-	959 112	842 015
GT422 MIDVAAL	124 899	-	-	124 899	124 899	-	-	-	-	-	-	133 623	133 623
GT423 LESEDI	157 951	-	-	157 951	154 785	3 166	-	-	-	-	-	170 640	167 213
DC42 SEDIBENG DISTRICT MUNICIPAL	285 545	-	-	285 545	283 971	1 574	-	-	-	-	-	281 832	281 010

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	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000	R'000	%	R'000	R'000
GT481 MOGALE CITY	471 790	-	-	471 790	471 790	-	-	-	-	-	-	511 573	511 573
GT484 MERAFOONG CITY	229 859	-	-	229 859	220 510	9 349	-	-	-	-	-	253 949	157 996
GT485 NEW LOC MUN(RNDFNT-N&WSTNR)	346 639	-	-	346 639	343 039	3 600	-	-	-	-	-	380 862	379 105
DC48 WEST RAND DIST MUNICIPALITY	222 589	-	-	222 589	222 589	-	-	-	-	-	-	223 746	223 746
TOTAL M 004 GP:- MUNICIPALITIES	-	-	-	-	-	-	-	-	-	-	-	-	-
M 004 KZN:MUNICIPALITIES	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL M 006 ETH ETHEKWINI	3 580 447	-	-	3 580 447	3 564 753	15 694	-	-	-	-	-	3 923 405	3 763 471
KZN212 UMDONI LOCAL MUNICIPALITY	147 611	-	-	147 611	147 611	-	-	-	-	-	-	167 815	166 149
KZN213 UMZUMBE	143 164	-	-	143 164	132 764	10 400	-	-	-	-	-	162 348	162 202
KZN214 UMUZIWABANTU	100 390	-	-	100 390	100 390	-	-	-	-	-	-	115 128	112 754
KZN216 RAY NKONYENI	233 214	-	-	233 214	233 153	61	-	-	-	-	-	266 948	266 909
DC21 UGU DISTRICT MUNICIPALITY	524 364	-	-	524 364	524 364	-	-	-	-	-	-	559 468	557 282
KZN221 UMSHWATHI	113 010	-	-	113 010	113 010	-	-	-	-	-	-	128 935	128 516
KZN222 UMNGENI	77 509	-	-	77 509	77 509	-	-	-	-	-	-	85 401	82 542
KZN223 MPOFANA	39 181	-	-	39 181	39 181	-	-	-	-	-	-	44 318	44 318
KZN224 IMPENDLE	38 934	-	-	38 934	38 934	-	-	-	-	-	-	43 699	43 699

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	DoRA and other transfers	Roll Overs	Adjustments	Total Available	Actual Transfer	Funds Withheld	Re-allocations by National Treasury or National Department	Amount received by municipality	Amount spent by municipality	Unspent funds	% of available funds spent by municipality	Division of Revenue Act	Actual transfer
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000	R'000	%	R'000	R'000
KZN225 MSUNDUZI	616 262	-	-	616 262	615 793	469	-	-	-	-	-	682 403	682 360
KZN226 MKHAMBATHINI	70 470	-	-	70 470	70 470	-	-	-	-	-	-	79 735	79 735
KZN227 RICHMOND	78 424	-	-	78 424	78 306	118	-	-	-	-	-	89 247	89 247
DC22 UMGUN- GUNDLOVU DIST MUN	608 552	-	-	608 552	608 437	115	-	-	-	-	-	613 275	607 235
KZN235 OKHAHLAMBA	137 472	-	-	137 472	137 472	-	-	-	-	-	-	158 017	158 017
KZN237 INKOSI ILANGALIBALELE	197 401	-	-	197 401	197 401	-	-	-	-	-	-	225 694	224 585
KZN238 ALFRED DUMA	258 163	-	-	258 163	258 163	-	-	-	-	-	-	299 312	299 159
DC23 UTHUKELA DIST MUNICIPALITY	485 156	-	-	485 156	484 901	255	-	-	-	-	-	521 655	521 655
KZN241 UNDUMENI	53 751	-	-	53 751	53 751	-	-	-	-	-	-	60 047	55 014
KZN242 NQUTHU	151 247	-	-	151 247	150 195	1 052	-	-	-	-	-	173 764	172 960
KZN244 MSINGA	182 530	-	-	182 530	182 530	-	-	-	-	-	-	209 221	209 221
KZN245 UMVOTI	145 819	-	-	145 819	145 819	-	-	-	-	-	-	165 931	165 931
DC24 UMZINYATHI DIST MUNICIPAL	402 121	-	-	402 121	395 011	7 110	-	-	-	-	-	430 525	430 525
KZN252 NEWCASTLE	417 790	-	-	417 790	403 334	14 456	-	-	-	-	-	471 963	448 493
KZN253 EMADLANGENI	33 467	-	-	33 467	33 467	-	-	-	-	-	-	36 701	36 417
KZN254 DANNHAUSER	100 522	-	-	100 522	100 522	-	-	-	-	-	-	114 213	110 538
DC25 AMAJUBA DIST MUNICIPALITY	184 017	-	-	184 017	181 692	2 325	-	-	-	-	-	185 228	185 228

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NAME OF MUNICIPALITY	GRANT ALLOCATION				TRANSFER			SPENT				2021/22	
	DoRA and other transfers	Roll Overs	Adjustments	Total Available	Actual Transfer	Funds Withheld	Re-allocations by National Treasury or National Department	Amount received by municipality	Amount spent by municipality	Unspent funds	% of available funds spent by municipality	Division of Revenue Act	Actual transfer
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000	R'000	%	R'000	R'000
KZN261 EDUMBE	82 382	-	-	82 382	82 382	-	-	-	-	-	-	94 206	94 206
KZN262 UPHONGOLO	153 601	-	-	153 601	153 601	-	-	-	-	-	-	175 830	175 830
KZN263 ABAQULUSI	167 845	-	-	167 845	167 581	264	-	-	-	-	-	192 605	191 340
KZN265 NONGOMA	170 818	-	-	170 818	170 818	-	-	-	-	-	-	195 102	194 844
KZN266 ULUNDI	180 263	-	-	180 263	180 263	-	-	-	-	-	-	205 588	205 588
DC26 ZULULAND DIST MUNICIPALITY	524 645	-	-	524 645	524 645	-	-	-	-	-	-	564 272	564 272
KZN271 UMHLA-BUYALINGANA	188 289	-	-	188 289	188 289	-	-	-	-	-	-	214 885	214 130
KZN272 JOZINI	203 877	-	-	203 877	203 877	-	-	-	-	-	-	234 170	234 170
KZN275 MTUBATUBA	188 307	-	-	188 307	183 333	4 974	-	-	-	-	-	213 452	210 361
KZN276 BIG FIVE/HLABISA LOC MUN	122 043	-	-	122 043	122 043	-	-	-	-	-	-	138 325	138 325
DC27 UMKHANYAKUDE DIST MUNICIPALITY	473 222	-	-	473 222	426 022	47 200	-	-	-	-	-	505 993	496 247
KZN281 MFOLOZI	147 696	-	-	147 696	147 350	346	-	-	-	-	-	167 293	166 548
KZN282 UMHATHUZE LOCAL MUN	416 124	-	-	416 124	416 124	-	-	-	-	-	-	462 487	455 487
KZN284 UMHLAZI	206 125	-	-	206 125	206 125	-	-	-	-	-	-	234 792	234 792
KZN285 MTHONJANENI LOCAL MUN	86 810	-	-	86 810	85 080	1 730	-	-	-	-	-	97 320	97 320
KZN286 NKANDLA	105 809	-	-	105 809	105 809	-	-	-	-	-	-	120 473	115 597
DC28 UTHUNGULU DIST MUNICIPAL	590 849	-	-	590 849	590 849	-	-	-	-	-	-	594 597	594 597

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	DoRA and other transfers	Roll Overs	Adjustments	Total Available	Actual Transfer	Funds Withheld	Re-allocations by National Treasury or National Department	Amount received by municipality	Amount spent by municipality	Unspent funds	% of available funds spent by municipality	Division of Revenue Act	Actual transfer
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000	R'000	%	R'000	R'000
KZN291 MANDENI	191 149	-	-	191 149	189 110	2 039	-	-	-	-	-	218 402	211 079
KZN292 KWADUKUZA	198 138	-	-	198 138	193 198	4 940	-	-	-	-	-	219 085	219 085
KZN293 NDWEDWE	165 366	-	-	165 366	165 366	-	-	-	-	-	-	188 001	188 001
KZN294 MAPHUMULO	98 940	-	-	98 940	98 940	-	-	-	-	-	-	113 278	113 278
DC29 ILEMBE DISTRICT MUNICIPAL	600 260	-	-	600 260	600 260	-	-	-	-	-	-	633 119	633 119
KZN433 GRAETER KOKSTAD	68 350	-	-	68 350	68 350	-	-	-	-	-	-	77 546	76 931
KZN434 UBUHLEBEZWE	121 143	-	-	121 143	118 257	2 886	-	-	-	-	-	138 604	138 604
KZN435 UMZIMKHULU	210 352	-	-	210 352	210 352	-	-	-	-	-	-	241 483	239 897
KZN436 DR NKOSAZANA DLAMINI ZUMA	139 476	-	-	139 476	139 476	-	-	-	-	-	-	159 757	159 757
DC43 HARRY GWALA DISTRICT MUN	387 013	-	-	387 013	387 013	-	-	-	-	-	-	417 623	417 623
TOTAL M 004 KZN:MUNICIPALITIES	-	-	-	-	-	-	-	-	-	-	-	-	-
M 004 LP:MUNICIPALITIES	-	-	-	-	-	-	-	-	-	-	-	-	-
LIM471 EMPRAIM MOGALE	162 471	-	-	162 471	162 471	-	-	-	-	-	-	369 568	369 568
LIM473 MAKHU-DUTHAMAGA	296 332	-	-	296 332	296 332	-	-	-	-	-	-	357 820	357 820

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	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000	R'000	%	R'000	R'000
LIM472 ELIAS MOTSOALEDI	302 788	-	-	302 788	302 788	-	-	-	-	-	-	506 276	506 276
LIM476 GRTR TUBATSE/ FETAKGOMO	478 597	-	-	478 597	478 498	99	-	-	-	-	-	195 936	193 227
DC47 GREATER SEKHUKHUNE DIST MUN	878 832	-	-	878 832	853 912	24 920	-	-	-	-	-	159 491	159 491
LIM331 GREATER GIYANI	320 318	-	-	320 318	320 318	-	-	-	-	-	-	1 122 659	1 117 970
LIM332 GREATER LETABA	310 748	-	-	310 748	310 748	-	-	-	-	-	-	190 966	190 966
LIM333 GREATER TZANEEN	432 618	-	-	432 618	431 330	1 288	-	-	-	-	-	577 496	577 496
LIM334 BAPHALABORWA	171 127	-	-	171 127	169 872	1 255	-	-	-	-	-	469 106	469 106
LIM335 MARULENG	139 743	-	-	139 743	139 743	-	-	-	-	-	-	477 995	477 995
DC33 MOPANI DIST MUNICIPALITY	1 044 405	-	-	1 044 405	1 024 326	20 079	-	-	-	-	-	1 227 876	1 227 563
LIM341 MUSINA LOCAL MUNICIPALITY	169 864	-	-	169 864	169 864	-	-	-	-	-	-	235 078	234 943
LIM343 THULAMELA LOCAL MUN	495 781	-	-	495 781	485 142	10 639	-	-	-	-	-	179 962	179 909
LIM344 MAKHADO	401 747	-	-	401 747	401 747	-	-	-	-	-	-	1 181 769	1 137 566
LIM345 NEW LOCAL MUNICIPALITY	412 284	-	-	412 284	412 284	-	-	-	-	-	-	318 513	318 347
DC34 VHEMBE DIST MUNICIPALITY	1 134 436	-	-	1 134 436	1 043 210	91 226	-	-	-	-	-	691 281	690 856

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	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000	R'000	%	R'000	R'000
LIM351 BLOUBERG LOCAL MUN	203 615			203 615	203 356	259						116 315	116 315
LIM353 MOLEMOLE LOCAL MUN	155 513			155 513	154 884	629						191 190	191 190
LIM354 POLOKWANE LOCAL MUN	1 055 884			1 055 884	998 407	57 477						115 041	101 079
LIM355 LEPELLENKUMPI	275 926			275 926	260 924	15 002						554 269	487 838
DC35 CAPRICORN DIST MUNICIPALITY	666 269			666 269	664 205	2 064						136 622	121 222
LIM361 THABAZIMBI	107 453			107 453	101 653	5 800						142 124	142 124
LIM362 LEPHALALE	174 746			174 746	174 648	98						185 729	185 729
LIM366 BELA BELA	104 441			104 441	94 601	9 840						347 525	342 777
LIM367 MOGALAKWENA	483 337			483 337	478 637	4 700						341 931	341 931
LIM368 MODIMOLLE/ MOOKGOPONG L MN	121 136			121 136	117 663	3 473						557 280	557 280
DC36 WATERBERG DIST MUNICIPALITY	140 217			140 217	140 217	-						942 825	873 888
TOTAL M 004 LP- MUNICIPALITIES				-		-							
M 004 MP:MUNICIPALITIES				-		-							
MP301 ALBERT LUTHULI	349 235			349 235	349 235	-						394 135	394 135
MP302 MSUKALINGWA	199 442			199 442	198 537	905						219 071	218 544
MP303 MKHONDO	269 849			269 849	246 587	23 262						300 190	300 190

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	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000	R'000	%	R'000	R'000
MP304 PIXLEY KA SEME	132 763			132 763	110 818	21 945						149 300	146 195
MP305 LEKWA	134 933			134 933	134 297	636						149 432	147 656
MP306 DIPALESENG	82 053			82 053	69 602	12 451						91 101	48 107
MP307 GOVAN MBEKI	331 028			331 028	319 638	11 390						357 958	353 765
DC30 GERT SIBANDE DIST MUNICIPAL	309 408			309 408	309 408	-						303 252	303 252
MP311 VICTOR KHANYE	111 897			111 897	100 987	10 910						122 729	122 729
MP312 EMALAHLENI	426 204			426 204	426 204	-						456 925	456 925
MP313 STEVE TSHWETE	242 978			242 978	242 978	-						257 459	257 459
MP314 EMAKHAZENI	71 791			71 791	67 214	4 577						79 092	72 926
MP315 THEMBISILE	458 200			458 200	458 200	-						519 243	518 990
MP316 DR JS MOROKA	419 133			419 133	419 133	-						477 159	473 430
DC31 NKANGALA DIST MUNICIPALITY	378 547			378 547	378 547	-						372 500	372 500
MP321 THABA CHWEU	165 565			165 565	163 238	2 327						181 355	181 355
MP324 NKOMAZI	646 530			646 530	644 874	1 656						735 043	734 854
MP325 BUSHBUCKRIDGE	879 945			879 945	879 945	-						1 013 412	1 013 412
MP326 MBOMBELA/UMJINDILOCMUN	834 510			834 510	834 510	-						927 606	927 304
DC32 EHLANZENI DIST MUNICIPALITY	274 698			274 698	274 698	-						282 572	282 572

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	DoRA and other transfers	Roll Overs	Adjustments	Total Available	Actual Transfer	Funds Withheld	Re-allocations by National Treasury or National Department	Amount received by municipality	Amount spent by municipality	Unspent funds	% of available funds spent by municipality	Division of Revenue Act	Actual transfer
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000	R'000	%	R'000	R'000
TOTAL M 004													
MP: MUNICIPALITIES				-			-						
M 004 NC: MUNICIPALITIES				-			-						
NC061													
RICHTERSVELD	19 237			19 237	14 662	4 575						20 699	19 418
NC062 NAMA KHOI	52 966			52 966	39 764	13 202						58 392	46 562
NC064													
KAMIESBERG	25 023			25 023	20 294	4 729						26 995	23 542
NC065 HANTAM	27 160			27 160	24 734	2 426						29 896	29 896
NC066 KAROO HOOGLAND	25 231			25 231	21 231	4 000						27 301	27 301
NC067 KHAIMA	21 156			21 156	20 011	1 145						22 856	22 262
DC6 NAMAKWA DISTRICT													
MUNICIPALIT	52 385			52 385	52 385	-						51 321	51 293
NC071 UBUNTU	38 741			38 741	31 024	7 717						42 565	42 537
NC072													
UMSOBOMVU	56 140			56 140	51 295	4 845						61 680	55 079
NC073													
EMTHANJENI	49 935			49 935	36 827	13 108						55 020	48 465
NC074 KAREEBERG	27 308			27 308	11 378	15 930						29 341	29 341
NC075													
RENOSTERBERG	27 568			27 568	24 999	2 569						29 615	23 047
NC076													
THEMBELIHLE	28 135			28 135	27 023	1 112						30 694	29 696
NC077													
SIYATHEMBA	36 942			36 942	27 109	9 833						40 402	40 402
NC078													
SIYANCUMA	54 012			54 012	42 495	11 517						60 353	51 950

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	DoRA and other transfers	Roll Overs	Adjustments	Total Available	Actual Transfer	Funds Withheld	Re-allocations by National Treasury or National Department	Amount received by municipality	Amount spent by municipality	Unspent funds	% of available funds spent by municipality	Division of Revenue Act	Actual transfer
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000	R'000	%	R'000	R'000
DC7 PIXLEY KA SEME DISTRICT MUN	55 175			55 175	55 175	-						55 142	55 142
NC082 !KAI ! GARIB	96 170			96 170	87 936	8 234						105 428	101 564
NC084 !KHEIS	27 602			27 602	19 758	7 844						30 247	26 451
NC085 TSANTSABANE	44 676			44 676	41 578	3 098						48 525	48 525
NC086 KGATELOPELE	25 503			25 503	25 405	98						27 660	27 600
NC087 DAWID KRUIPER	95 002			95 002	72 802	22 200						103 990	102 237
DC8 Z.F. MQCAWU DISTRICT MUN	74 698			74 698	74 698	-						74 092	74 092
NC091 SOL PLAATJIE	212 328			212 328	207 016	5 312						234 642	222 635
NC092 DIKGATLONG	95 491			95 491	90 589	4 902						106 901	106 782
NC093 MAGARENG	51 086			51 086	44 380	6 706						56 612	50 956
NC094 PHOKWANE	114 939			114 939	94 939	20 000						130 024	121 583
DC9 FRANCES BAARD DIST MUNICIPAL	128 076			128 076	128 076	-						125 768	125 768
NC451 JOE MOROLONG	155 937			155 937	155 937	-						176 284	159 596
NC452 GASEGONYANA	185 019			185 019	183 985	1 034						205 590	205 590
NC453 GAMAGARA	45 435			45 435	26 466	18 969						47 384	47 384
DC45 JOHN TAOLO GAETSWEWWE MUN	95 976			95 976	95 976	-						98 046	98 046

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	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000	R'000	%	R'000	R'000
TOTAL M 004 NC: MUNICIPALITIES				-		-							
M 004 NW: MUNICIPALITIES				-		-							
NW371 MORETELE	376 690			376 690	376 501	189						428 895	428 895
NW372 MADIBENG	818 913			818 913	813 257	5 656						902 288	901 462
NW373 RUSTENBURG	808 419			808 419	762 188	46 231						861 905	705 119
NW374 KGETLENGRIVIER	105 336			105 336	97 363	7 973						115 871	66 857
NW375 MOSES KOTANE	476 855			476 855	464 043	12 812						542 634	542 394
DC37 BOJANALA PLATINUM DIST MUN	366 729			366 729	365 334	1 395						373 092	371 302
NW381 RATLOU	138 974			138 974	138 609	365						159 267	151 260
NW382 TSWAING	128 758			128 758	128 758	-						147 158	146 653
NW383 MAFIKENG	292 733			292 733	292 733	-						337 618	336 837
NW384 DITSOBOTLA	143 161			143 161	140 762	2 399						163 845	161 204
NW385 RAMOTSHERE MOILOA	195 823			195 823	195 727	96						225 088	223 298
DC38 NGAKA MODIRI MOLEMA DIST MU	873 573			873 573	873 573	-						916 965	892 929
NW392 NALEDI	58 600			58 600	46 627	11 973						65 667	62 813
NW393 NAMUSA	62 550			62 550	62 550	-						69 957	69 899
NW394 GREATER TAUNG	212 988			212 988	212 445	543						245 561	240 472
NW396 LEKWATEEMANE	56 063			56 063	52 042	4 021						62 798	60 798
NW397 MOLOPO-KAGISANO	133 289			133 289	112 044	21 245						153 054	153 054

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	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000	R'000	%	R'000	R'000
DC39 DR RUTH SEGOMTSI MUN	404 182			404 182	404 182	-						433 109	283 526
NW403 CITY OF MATLOSANA	484 096			484 096	473 766	10 330						537 907	535 258
NW404 MAQUASSI HILLS	143 541			143 541	142 819	722						160 864	160 563
NW405 VENTERSDORP/ TLOKWE LOC MN	299 881			299 881	294 814	5 067						326 551	320 416
DC40 DR KENNETH KAUNDA MUN	200 130			200 130	200 130	-						198 620	198 173
TOTAL M 004 NW: MUNICIPALITIES													
M 004 WC: MUNICIPALITIES													
TOTAL M 006 CPT CITY OF CAPE TOWN	3 215 174			3 215 174	3 215 174	-						3 509 590	3 509 590
WC011 MATZIKAMA	62 693			62 693	45 804	16 889						69 014	55 324
WC012 CEDERBERG	55 044			55 044	55 044	-						60 767	51 282
WC013 BERGRIVIER	50 990			50 990	50 990	-						55 355	55 355
WC014 SALDANHA BAY	101 876			101 876	101 876	-						109 613	109 613
WC015 SWARTLAND	108 796			108 796	108 796	-						116 404	116 404
DC1 WEST COAST DISTRICT MUNICIPL	99 472			99 472	99 263	209						99 247	99 247

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	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000	R'000	%	R'000	R'000
WC022 WITZENBERG	106 666			106 666	96 326	10 340						116 085	86 952
WC023 DRAKENSTEIN	171 259			171 259	171 259	-						187 332	187 332
WC024 STELLENBOSCH	157 136			157 136	157 136	-						170 632	170 632
WC025 BREEDE VALLEY	131 552			131 552	131 552	-						145 330	145 330
WC026 LANGEBERG	87 617			87 617	87 617	-						96 488	96 117
DC2 CAPE WINELANDS DIST MUNICIPAL	245 208			245 208	245 208	-						238 885	238 885
WC031 THEEWATERSKLOOF	106 976			106 976	101 629	5 347						118 783	118 551
WC032 OVERSTRAND	123 897			123 897	123 897	-						134 322	134 322
WC033 CAPE AGULHAS	33 290			33 290	23 497	9 793						36 460	36 460
WC034 SWELLENDAM	35 471			35 471	35 471	-						38 697	38 697
DC3 OVERBERG DISTRICT MUNICIPAL	77 375			77 375	74 719	2 656						77 548	77 548
WC041 KANNALAND	30 553			30 553	17 067	13 486						34 011	34 011
WC042 HESSEQUA	48 843			48 843	48 843	-						53 530	53 530
WC043 MOSSEL BAY	105 409			105 409	105 409	-						115 355	115 355
WC044 GEORGE	170 498			170 498	170 188	310						186 528	150 762
WC045 OUDTSHOORN	80 955			80 955	80 955	-						89 790	89 790
WC047 BITOU	111 953			111 953	111 442	511						121 668	121 645
WC048 KNYSNA	98 572			98 572	98 572	-						107 996	107 996

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	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000	R'000	%	R'000	R'000
DC4 EDEN DISTRICT MUNICIPALITY	167 653			167 653	166 661	992						165 707	165 707
WC051 LAINGSBURG	18 461			18 461	11 358	7 103						19 652	19 652
WC052 PRINCE ALBERT	24 054			24 054	24 054	-						25 925	25 925
WC053 BEAUFORT WEST	69 625			69 625	69 279	346						77 480	73 778
DC5 CENTRAL KAROO DIST MUNICIPAL	33 268			33 268	31 301	1 967						32 792	32 792
TOTAL M 004 WC- MUNICIPALITIES	-			-	-	-							
TOTAL LGES	77 999 135	-	-	77 999 135	76 168 581	1 830 554						85 683 326	83 102 374
Licencing				-	-	-							
Tshwane Metro Municipality			36	36	36	-						17	17
TOTAL	94 931 222	-	36	94 931 258	93 100 704	1 141 394	689 160	15 592 748	9 407 458	6 185 290		101 441 782	98 680 794

National Departments are reminded of the DORA requirements to indicate any re-allocations by the National Treasury or the transferring department certify that all transfers in terms of this Act were deposited into the primary bank account of a province or where appropriate into the CPD account of a province as well as indicate the funds utilised for the administration of the receiving officer:

Departments are required to include a summary of expenditure per conditional grant to aid in the identification of under- / over spending of such funds and to allow the department to provide an explanation for the variance

DEPARTMENT OF COOPERATIVE GOVERNANCE - VOTE 3

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2022

ANNEXURE 1B**STATEMENT OF TRANSFERS TO DEPARTMENTAL AGENCIES AND ACCOUNTS**

DEPARTMENTAL AGENCY/ ACCOUNT	TRANSFER ALLOCATION				TRANSFER		2020/21
	Adjusted Appropriation	Roll Overs	Adjustments	Total Available	Actual Transfer	% of Available funds Transferred	Final Appropriation
	R'000	R'000	R'000	R'000	R'000	%	R'000
Municipal Demarcation Board	70 601			70 601	70 601	100%	63 017
Municipal Infrastructure Support Agent	628 864			628 864	628 864	100%	389 749
South African Local Government Association	35 369			35 369	35 369	100%	33 192
Department of Traditional Affairs				-			168 351
TOTAL	734 834			734 834	734 834		654 309

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2022

ANNEXURE IC**STATEMENT OF TRANSFERS TO FOREIGN GOVERNMENT AND INTERNATIONAL ORGANISATIONS**

FOREIGN GOVERNMENT/ INTERNATIONAL ORGANISATION	TRANSFER ALLOCATION				EXPENDITURE		2020/21
	Adjusted Appropriation Act	Roll overs	Adjustments	Total Available	Actual Transfer	% of Available funds Transferred	Final Appropriation
	R'000	R'000	R'000	R'000	R'000	%	R'000
Transfers							
Commonwealth Local Govt Forum	648			648	316	49%	330
	648			648	316		330
Subsidies							
TOTAL	648			648	316		330

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2022

ANNEXURE 1D**STATEMENT OF TRANSFERS TO NON-PROFIT INSTITUTIONS**

	TRANSFER ALLOCATION				EXPENDITURE		2021/22
	Adjusted Appropriation Act	Roll overs	Adjustments	Total Available	Actual Transfer	% of Available funds transferred	Final Appropriation
	R'000	R'000	R'000	R'000	R'000	%	R'000
NON-PROFIT INSTITUTIONS							
South African Cities Network	8 161			8 161	8 161	100%	7 512
Disaster Man Inst of SA	95			95	-	0%	
United Cities & Local Gov of Africa	7 769			7 769	-	0%	
	16 025			16 025	8 161		7 512
Subsidies							
TOTAL	16 025			16 025	8 161		7 512

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2022

ANNEXURE 1E**STATEMENT OF TRANSFERS TO HOUSEHOLDS**

HOUSEHOLDS	TRANSFER ALLOCATION				EXPENDITURE		2020/21
	Adjusted Appropriation Act	Roll Overs	Adjustments	Total Available	Actual Transfer	% of Available funds Transferred	Final Appropriation
	R'000	R'000	R'000	R'000	R'000	%	R'000
Transfers							
Leave Gratuity	991		1 257	2 248	2 247	100%	763
Donations - Payments (stipends) made to CWP participants during Lockdown	-			-	-		30
Non-Employee Bursaries				-	-		-
PMNT refund & Rem Act of grace	350 000			350 000	337 165	96%	-
	350 991	-	1 257	352 248	339 412		793
Subsidies							
TOTAL	350 991	-	1 257	352 248	339 412		793

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2022

ANNEXURE IF**STATEMENT OF GIFTS DONATIONS AND SPONSORSHIPS RECEIVED**

NAME OF ORGANISATION	NATURE OF GIFT DONATION OR SPONSORSHIP	2021/22	2020/21
		R'000	R'000
Received in cash			
Subtotal			
Received in kind			
Subinite (PTY) LTD	masks and sanitizers		275
Santam	masks and googles		192
Marce Fire Fighting Technology PTY(LTD)	Surgical Masks x 6000	52	
United Nations Development Programme	Appointment of systems Developer	396	
United Nations Development Programme	Review of disaster Management Institutional Arrangements	750	
United Nations Development Programme	8 Laptops	450	
Commonwealth Local Government Forum	Financial Support for develop business plan for OR Tambo District Municipality	400	
Commonwealth Local Government Forum	Financial Support for develop business plan for Waterberg District municipality	400	
Subtotal		2448	467
TOTAL		2448	467

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2022

ANNEXURE 1G**STATEMENT OF GIFTS DONATIONS AND SPONSORSHIPS MADE**

NATURE OF GIFT DONATION OR SPONSORSHIP (Group major categories but list material items including name of organisation)	2021/22 R'000	2020/21 R'000
Made in kind		
Bereavement gifts	3	-
Gifts for International guests	2	-
TOTAL	5	-

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2022

ANNEXURE 2**STATEMENT OF CONTINGENT LIABILITIES AS AT 31 MARCH 2022**

Nature of Liability	Opening Balance	Liabilities incurred	Liabilities paid/	Liabilities	Closing Balance
	1 April 2021	during the year	cancelled/reduced	recoverable	31 March 2022
	R'000	R'000	during the year	(Provide details hereunder)	R'000
Claims against the department					
Seriti Institute NPC issued summons to the Department for the payment of retention fee amounting R2 352 926.15 plus interest of 10.25%.	2 598	241			2 839
Pro rentals		12			12
Maphalala NR		58			58
Subtotal	2 598	311	-	-	2 909
Environmental Liability					
Subtotal					
Other					
Subtotal					
TOTAL	2 598	311	-	-	2 909

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2022

ANNEXURE 3**CLAIMS RECOVERABLE**

Government Entity	Confirmed balance outstanding		Unconfirmed balance outstanding		Total		Cash in transit at year end 2021/22 *	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021	31/03/2022	31/03/2021	Receipt date up to six (6) working days after year end	Amount
	R'000	R'000	R'000	R'000	R'000	R'000		R'000
Department								
Department of Traditional Affairs	758	-	2 599	2 761	3 357	2 761	04/04/2022	758
Eastern Cape Provincial Government				4		4		
Limpopo Provincial Government			-	83	-	83		
Department Economic Development			-	103	-	103		
Gauteng Department of Cooperative Governance			-	193	-	193		
Department of Justice			112		112	-		
Department of Small Business	56				56	-		
	814		2 711	3 144	3 525	3 144		758
Other Government Entities								
Municipal Infrastructure Support Agent			290	290	290	290		
			290	290	290	290		
TOTAL	814	-	3 001	3 434	3 815	3 434		

*** For the Cash in transit columns - Please note the following:**

- Provincial departments must only reflect receipts from departments within their province
- National departments must only reflect receipts from other national departments.

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2022

ANNEXURE 4**INTER-GOVERNMENT PAYABLES**

GOVERNMENT ENTITY	Confirmed balance outstanding		Unconfirmed balance outstanding		TOTAL		Cash in transit at year end 2021/22 *	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021	31/03/2022	31/03/2021	Payment date up to six (6) working days before year end	Amount
	R'000	R'000	R'000	R'000	R'000	R'000		R'000
DEPARTMENTS								
Current								
Department of Human Settlement	-			30		30		
Department of Home affairs	-			92		92		
South African Police Services	27				27			
Department of Justice	12 349				12 349			
Eastern Cape Social Development	18				18			
Department of Public Works & Infrastructure	3				3			
Western Cape Government	11				11			
Gauteng Provincial Government	57				57			
Subtotal	12 465			122	12 465	122		
Non-current								
Subtotal								
TOTAL								

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2022

GOVERNMENT ENTITY	Confirmed balance outstanding		Unconfirmed balance outstanding		TOTAL		Cash in transit at year end 2021/22 *	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021	31/03/2022	31/03/2021	Payment date up to six (6) working days before year end	Amount
	R'000	R'000	R'000	R'000	R'000	R'000		R'000
Subtotal								
Non-current								
Subtotal								
TOTAL INTERGOVERNMENT PAYABLES	12 465		122		12 465	122		

*** For the Cash in transit columns - Please note the following:**

- Provincial departments must only reflect payments to departments within their province
- National departments must only reflect payments to other national departments

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2022

ANNEXURE 5A**INTER-ENTITY ADVANCES PAID (note 14)**

ENTITY	Confirmed balance outstanding		Unconfirmed balance outstanding		TOTAL	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021	31/03/2022	31/03/2021
	R'000	R'000	R'000	R'000	R'000	R'000
NATIONAL DEPARTMENTS						
Government Communication and Information System	3 476		5 764	20 436	9 240	20 436
Subtotal	3 476		5 764	20 436	9 240	20 436
PROVINCIAL DEPARTMENTS						
Subtotal						
PUBLIC ENTITIES						
Development Bank of South Africa			3 583	38 959	3 583	38 959
SANRAL	86				86	-
Subtotal	86		3 583	38 959	3 669	38 959
OTHER ENTITIES						
Subtotal						
TOTAL	3 562	-	9 347	59 395	12 909	59 395

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2022

ANNEXURE 5B**INTER-ENTITY ADVANCES RECEIVED (note 21 AND note 22)**

ENTITY	Confirmed balance outstanding		Unconfirmed balance outstanding		TOTAL	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021	31/03/2022	31/03/2021
	R'000	R'000	R'000	R'000	R'000	R'000
NATIONAL DEPARTMENTS						
Current						
Subtotal						
Non-Current						
Subtotal						
PROVINCIAL DEPARTMENTS						
Current						
Subtotal						
Non-Current						
Subtotal						
PUBLIC ENTITIES						
Current						
LGSETA			71		71	
Subtotal			71		71	
Non-Current						
Subtotal						
OTHER ENTITIES						
Current						
Subtotal						
Non-Current						
Subtotal						
TOTAL			71		71	
Current						
Non-current			71		71	

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2022

ANNEXURE 6

ADDITIONAL INFORMATION ON IMMOVABLE ASSETS

The detail for note 41.7 may be included in this annexure.

Wording to suit their specific circumstances in order to comply with the Immovable Asset Guide can be inserted here.

In addition to the detail for note 41.7 the department should address the information regarding:

1. Surveyed but unregistered land parcels and
2. Contingent assets.

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2022

ANNEXURE 7**COVID 19 RESPONSE EXPENDITURE**

Per quarter and in total

Expenditure per economic classification	2021/22					2020/21
	Q1	Q2	Q3	Q4	Total	Total
	R'000	R'000	R'000	R'000	R'000	R'000
<i>Compensation of employees</i>						
Goods and services						
List all applicable SCOA level 4 items						
Goods services	22 012	13 412	9 636	1 406	46 466	23 116
Please list all the applicable SCOA level 4 items:						
Minor Assets	190	1 561	527	315	2 593	
Catering: Departmental Liabilities	310	61	24	-	395	1 201
Consult: Business & Advisory Services	1 250	-	-	-	1 250	
Cons: Supplies	11 629	10 935	8 706	1 217	32 487	10 299
Cons: Sta print & office supp	-	18	-	-	18	452
Travel and Subsistence	28	89	-	-	117	311
Training and Development	8 577	723	379	-126	9 553	9 934
Operating Payments	28	25	-	-	53	20
Contractors	-	-	-	-	-	899
	-	-	-	-	-	
List all applicable SCOA level 4 items						
	195	-	-	-	195	
Other Machinery & Equipment						
Other expenditure not listed above						
List all applicable SCOA level 4 items						
TOTAL COVID 19 RESPONSE EXPENDITURE	22 207	13 412	9 636	1 406	46 661	23 116

Include discussion where deemed relevant



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