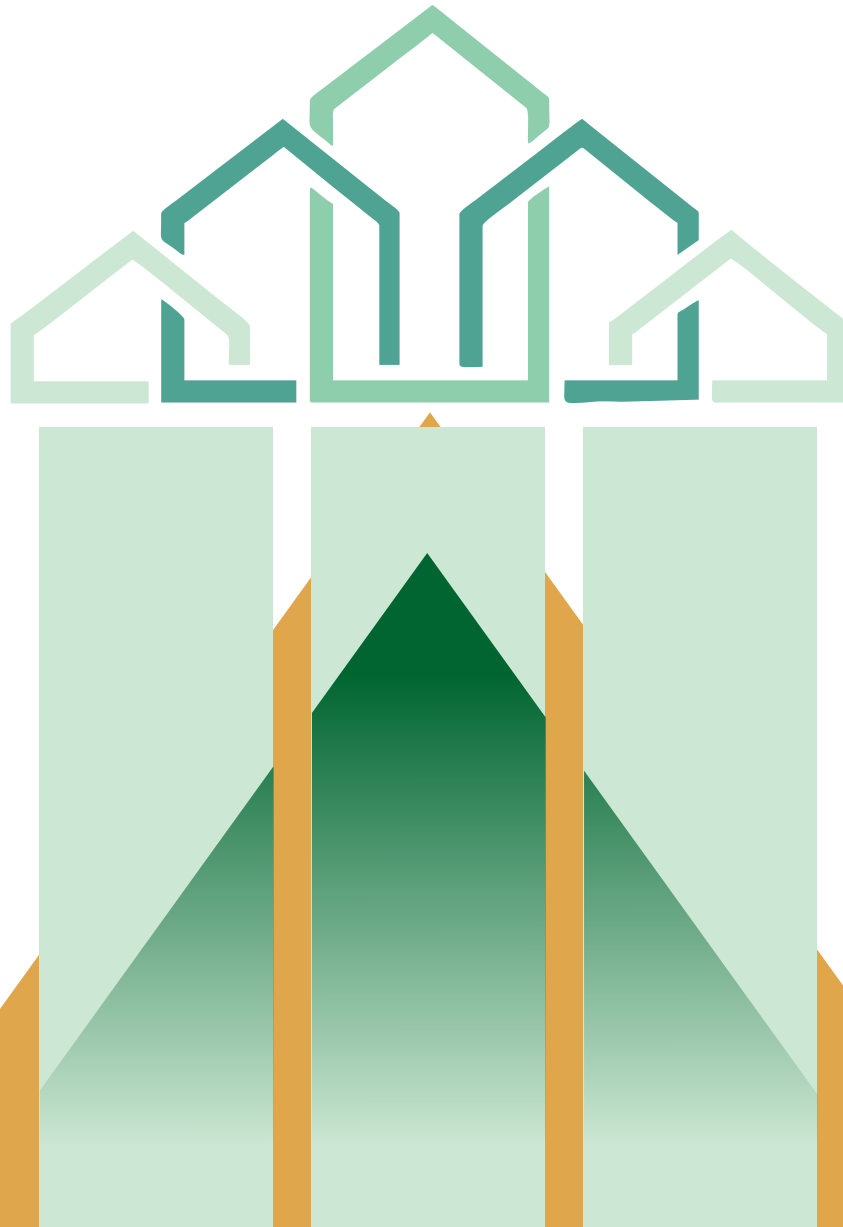


human settlements

Department:
Human Settlements
North West Provincial Government
REPUBLIC OF SOUTH AFRICA

Annual Report 2019/20





CONTENTS

PAGE

1. PART A: GENERAL INFORMATION

1.1 Department general information..... 4

1.2 List of acronyms..... 5

1.3 Foreword by the MEC of the Department..... 6

1.4 Report of the Accounting Officers..... 8

1.5 Statement of responsibility and confirmation of accuracy for the annual report..... 16

1.6 Strategic overview..... 17

1.7 Legislation and other mandate..... 17

1.8 Organizational structure..... 18

1.9 Entities reporting to the MEC..... 19

2. PART B : PERFORMANCE INFORMATION

2.1 Auditor General : Predetermined objectives..... 21

2.2 Overview of the department performance..... 21

2.3 Strategic outcome goals..... 25

2.4 Performance information by programme..... 26

2.5 Transfer payments..... 50

2.6 Conditional grant.....52

2.7 Earmark fund paid..... 54

2.8 Donor funds..... 54

2.9 Capital investment..... 54

3. PART C : GOVERNANCE

3.1 Introduction..... 56

3.2 Risk management..... 56

3.3 Fraud and corruption..... 57

3.4 Code of conduct..... 57

3.5 Health, safety and environmental issues..... 58

3.6 Portfolio committee..... 58

3.7 SCOPA resolutions..... 59

3.8 Prior modification to audit report..... 60

3.9 Internal control unit..... 60

3.10 Audit Committee Report..... 60

4. PART D : HUMAN RESOURCE MANAGEMENT

4.1 Legislation that govern human resource management..... 67

4.2 Introduction..... 67

4.2.1 Status of the human resources in the department..... 67

4.2.2 HR priorities for the year under review and the impact of these priorities..... 68

5. PART E : FINANCIAL INFORMATION

5.1 Report of the Auditor General..... 90

5.2 Annual Financial Statements..... 105

1. PART A: GENERAL INFORMATION

1. PART A: GENERAL INFORMATION

1.1. Department general information

North West Department of Human Settlements

Physical Address: 1st Floor West Wing, University Drive, Garona Building

Postal Address: Private Bag x2099, Mmabatho, 2735

Telephone Number: 018 388 5176

Email Address: nsephoti@nwpg.gov.za

1.2 LIST OF ACRONYMS

The below description of the acronyms intends to assist users to understand meanings of acronyms utilized in the annual report:

APP	Annual Performance Plan
CCP	Creditor Central Payment
CRU	Community Residential Units
DLG&HS	Department of Local Government and Human Settlements
DORA	Divisions of Revenue Act
DPSA	Department of Public Service and Administration
EAP	Employee Assistance Programme
EHW	Employee Health and Wellness
EHWP	Employee Health and Wellness Programme
EXCO	Executive Committee
FEED	Finance, Economic and Enterprise Development
FLISP	Finance Linked Individual Subsidy Programme
GEMS	Government Employee Medical Scheme
HCE	Housing Consumer Education
HDA	Housing Development Agency
HOD	Head of Department
HRM	Human Resource Management
HSDG	Human Settlements Development Grant
HSS	Housing Subsidy System
LIC	Labour Intense Methods of Construction
MEC	Member of Executive Council
MTEF	Medium Term Expenditure Framework
MTSF	Medium Term Strategic Framework
NDoHS	National Department of Human Settlements
NWDC	North West Development Corporation
PFMA	Public Finance Management Act
PMDS	Performance Management and Development Strategy
SCOPA	Standing Committee on Public Accounts
SHERQ	Safety, Health, Environment, Risk and Quality
SMS	Senior Management Services

1.3 Foreword by the MEC of the Department

The Annual Report of the financial year 2019/20 coincides with serious challenges both nationally and globally. Nationally it coincides with the beginning of the sixth administration including reconfiguration of departments and globally it coincides with the COVID 19 pandemic. Both situations have to some degree a negative impact on our capacity to operate optimally.

These challenges have however not completely paralysed us to the extent of not being able to deliver on our historic mandate. To this end the 2019/2020 reflects on the high level achievements of the newly reconfigured Department of Human Settlements.

In the main, the focus is on the extent of creation of integrated and sustainable human settlements specifically the creation of housing opportunities, access to serviced sites, issuing of title deeds and resolution of tribunal cases and among others.

During the financial year under review the department has managed to register an impact on the following broad areas in terms of Provincial deliverables: In terms of transforming urban planning, the department is involved in two catalytic projects, that is; N12 and Bokamoso, supported by the National Department of Human Settlements. The projects entail amenities that the communities need and are on the public transportation route. To this end the Department has identified and prioritised development in the Madibeng, Mooinooi area, Brits, N4 Corridor, Moses Kotane, Matlosana N12, Rustenburg to effect spatial transformation.

In terms of the creating new cities and towns with a view to promoting de-racialization of society and consolidation of peri-urban areas, efforts are under way in the Naledi municipality in Colridge and Alabama in Klerksdorp in this regard.

In terms of provision of housing for military veterans, the Department has a programme on housing for military veterans. To this end 28 out of a total of 155 housing units have been constructed for qualifying military veterans.

- In terms of ensuring uniformity in the standard of housing provision, the Department has an implementation protocol with the National Housing Builders Regulatory Council (NHBRC) to ensure quality assurance.
- In terms of blocked projects, the Department has conducted an audit of all unfinished housing projects prioritising certain areas with all the districts in the province and is at various stages of addressing these.

The actual validated achievements will find expression in the respective programmes.

The Department has made remarkable progress in pursuit of a vision of integrated and sustainable human settlements as envisaged in the National Development Plan despite challenges presented by both internal and external factors. Our challenges amongst others relate to poor performance by our contractors; lack of enforcement of contract obligations resulting in termination of non performing contractors. We are working hard to eliminate factors that inhibit human settlements development as we know our people deserve better and they cannot afford excuses anymore and need houses now.


Mr Mmoloki Cwalle
Member of the Executive Council
Department of Corporate Governance, Human Settlements & Traditional Affairs

Date: 30/11/2020

1.4 Report of the Accounting Officer

This Annual Report of 2019/20 financial year endeavours to summarise achievements of the Human Settlements department and hurdles that it was confronted with in the process of service delivery. The recent reconfiguration of departments in the North West Province in 2019 resulted in the erstwhile Department of Local Government and Human Settlements split into two i.e Co-operative Governance and Traditional Affairs (COGTA) and Department Human Settlements.

Subsequently the Human Settlements Head of Department was appointed in October 2019, essentially to ensure continuity and establish a new department. The appointment of the Head of Department was followed by the process of developing the five-year plan 2020-2025 Strategic Plan and the Annual Performance Plan 2020/21 respectively as immediate deliverables.

During the financial year under review the newly reconfigured Department of Human Settlements managed to:

- Facilitate the appointment of all Supply Chain Management committees;
- Fast track housing delivery particularly on blocked projects. This was preceded by an audit of such blocked projects by the department;
- Conducted consumer education whose objective is to educate beneficiaries of housing programmes on their rights and obligations;
- Facilitate the buying of land for housing development within various municipalities; and
- Provided houses to Military Veterans.

5**Programme expenditure**

Below table outlines actual expenditure in comparison to the adjusted appropriation for current and previous year:

	Final Appropriation	Actual Expenditure	Variance	Expenditure as per % of final Appropriation
	R'000	R'000	R'000	%
Voted funds and Direct charges				
Programme				
<u>Administration</u>	110 370	71 479	38 891	64.8%
<u>Housing Needs, Planning and Research</u>	45 623	38 964	6 659	85.4%
<u>Housing Development</u>	2 071 406	1 777 965	293 441	85.8%
Total per programme	2 227 399	1 888 408	338 991	84.8%

Reasons for under expenditure

- Compensation of employees registered under expenditure due to scarce skills on building and engineering environment posts that were re-advertised as all interviewed candidates could not meet the minimum requirements for appointment. Critical administration posts could also not be filled due to the PMOG process that was underway. This resulted on the department being unable to spend 100% of its budget.
- Overall departmental goods and services registered under spending. The under spending was due the following:
 - ✓ Unpaid rental tribunal claims for board members;
 - ✓ ICT maintenance projects not implemented;
 - ✓ Non-submission of land audits claims and related S&T expenditure.

Title Deeds Restoration Grant (TDRG) under spending was caused by delay in opening of township registers, non-proclamation of townships, beneficiary verification, obtaining clearance letters and Power of Attorneys from the municipalities and the issuing of Title Deeds.

Voted funds and Direct charges	2019/20						
	Adjusted appropriation	Shifting of funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as per % of final Appropriation
	R'000	R'000	R'000	R'000	R'000	R'000	%
Programme							
<u>Administration</u>	110 370	-	-	110 370	71 479	38 891	64.8%
<u>Housing Needs, Planning and Research</u>	45 623	-	-	45 623	38 964	6 659	85.4%
<u>Housing Development</u>	2 071 406	-	-	2 071 406	1 777 965	293 441	85.8%
Total per programme	2 227 399	-	-	2 227 399	1 888 408	338 991	84.8%

Reasons for virements and Shifting

- There were no virement and shifting made.

Rollover

- No rollover has been applied for.

Future plans of the Department

- The Department intends to provide delivery of human settlements in an integrated manner.
- Prioritise completion of old projects to ensure closure of those projects and handover of houses to beneficiaries;
- Prioritisation of filling of vacancies for critical technical skills;
- Decisively dealing with underperforming contractors.

Public Private Partnerships

- The department has not entered into any Public Private Partnerships.

Discontinued activities / activities to be discontinued

- There are no activities that have been discontinued.

New or proposed activities

- There are no new activities proposed.

Supply chain management

List all unsolicited bids proposal concluded for the year under review:

- There were no unsolicited bids proposals concluded in the period under review.

Indicate whether Supply Chain Management processes and system are in place to prevent irregular expenditure

- control measures implemented during the financial year to prevent irregular expenditure are as follows :
 - Contract management including the pre- audit of all payments before disbursement of payment to avoid any payments with expired contracts;
 - All extension of scope to be channelled through the required bid committees and supply Chain Management as well as Provincial Treasury approval where required;
 - Capacitating of Human Resource and Corporate Services to ensure the relevant controls with regard to Human Resource management and governance;
 - Monitoring and Evaluation task team visits all milestones, paid during the quarter, to verify the existence as well as the quality of the milestones. This control measure ensures that consequence management can be imposed in short timeframe if there is any unbecoming conduct in the verification process.

Challenges experienced in Supply Chain Management and how they were resolved:

- SCM directorate experienced lack of capacity and implementation of the new blueprint for Supply Chain Management, which still remains a challenge. The main challenge during the previous financial year regarding capacity in Contract management has partly resolved through the appointment of an Assistant Director: Contract Management. The role of Supplier Performance management is still a critical area that need to be attended to during the next financial year.

Gift donations received in kind from non-related parties

- No gifts were received

Exemption and deviation received from the National Treasury

#	DH NO:	PROJECT NO:	DESCRIPTION	SERVICE PROVIDER	VARIATION AMOUNT	DEPARTMENTAL HOD APPROVAL STATUS	PT APPROVAL STATUS
1		B08030001/ 2	Approval funding due to Hard Rock Challenges on the Kagisano Rural Housing 340 Project - Leungo Construction Enterprise cc: Kagisano Molopo Local Municipality.	LEUNGO CONSTRUCTION ENTERPRISE	R 1 838 233,80	Recommended to PT	Approved
2		B04070003/ 1	Request for additional funding for Makole Property Developments at Meriting Ext 4 and 5 under Rustenburg Local Municipality.	MAKOLE PROPERTY DEVELOPMENTS		Recommended to PT	Still in Progress at PT
3		B00070001/ 4	Request for outstanding transport allowance amount for Maseno General Trade for construction of 478 Housing Units in Saulspoort under Moses Kotane Local Municipality.	MASENO GENERAL TRADE	R 438 250,43	Recommended to PT	Still in Progress at PT
4		B16040074/ 3	Request for an approval of a second variation order for the	MERON (PTY) LTD	R 8 279 035,30	Recommended to PT	Resolved

#	DH NO:	PROJECT NO:	DESCRIPTION	SERVER PROVIDER	VARIATION AMOUNT	DEPARTMENTAL HOD APPROVAL STATUS	PT APPROVAL STATUS
4		B16040074/ 3	Request for an approval of a second variation order for the Internal Services in Blydeville Ext 4 Housing Project within Ngaka Modiri Molema District, for additional - Units and Hard Rock	MERON (PTY) LTD	R 8 279 035,30	Recommended to PT	Resolved
5		B18100007/ 1	Request for additional funding for removal of hard rock by Somandla Trading 14 at Ipelegeng Ext 8, Mamusa Local Municipality under Dr Ruth Segomotsi Mompoti District.	SOMANDLA TRADING 14	R 1 331 251,42	Recommended to PT	Still in Progress at PT
6		B17040037/ 2	Request for additional funding on the Rulaganyang Ext 2 Internal Services Project being implemented by Thahvani Trading Enterprise due to Geotechnical Allowance of the area.	THAHVANI TRADING ENTERPRISE	R 27 793 860,00	Recommended to PT	Approved by PT

#	DH NO:	PROJECT NO:	DESCRIPTION	SERVER PROVIDER	VARIATION AMOUNT	DEPARTMENTAL HOD APPROVAL STATUS	PT APPROVAL STATUS
	DH 05/18B	B18100003/3	Approval for extra 8 stands, increase of subsidy quantum and eathworks rehabilitation for Internal Services at Bloemhof ext 12: Lekwa - Teemane Local Municipality.	THOBILE M BUILDING CONSTRUCTION	R 4 598 525,00	Recommended to PT	Approved
7+	DH23/17	B16040096/2	Approval for extraordinary soil condition of the Middleton B Village for 30 Units that has not yet commenced: Tswaing Local Municipality.	ZIGGY INVESTMENTS CC	R 839 400,00	Recommended to PT	Still in Progress at PT

Event after the reporting date

None.

Others

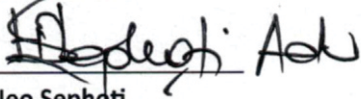
None

Acknowledgement

I would like to convey my deepest appreciation to MEC Kgagakilwe for his support, the management team and staff in general.

Conclusion

Department remains committed to ensuring its operations are in line with legal prescripts, is free from corruption and decisively takes action to deal with any reported cases of mismanagement or fraudulent conduct.



Adv. Neo Sephoti

HOD: Human Settlements

Date : 31/05/2020

1.5 Statement of responsibility and confirmation of accuracy for the annual report

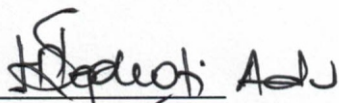
To the best of my knowledge and belief, I confirm the following:

All information and amounts disclosed throughout the annual report are consistent. The annual report is complete, accurate and is free from any omissions. The annual report has been prepared in accordance with the guidelines on the annual report as issued by National Treasury. The Annual Financial Statements (Part E) have been prepared in accordance with the modified cash standard and the relevant frameworks and guidelines issued by the National Treasury.

The Accounting Officer is responsible for the preparation of the Annual Financial Statements and for the judgements made in this information. The Accounting Officer is responsible for establishing and implementing a system of internal control that has been designed to provide reasonable assurance as to the integrity and reliability of the performance information, the human resources information and the Annual Financial Statements. The external auditors are engaged to express an independent opinion on the annual financial statements.

In my opinion, the annual report fairly reflects the operations, the performance information, the human resource information and the financial affairs of the department for the financial year ended 31 March 2020.

Yours faithfully



Adv. Neo Sephoti

Head of Department

Department of Human Settlements

Date : 31/05/2020

1.1.6 Strategic Overview

Vision

- A community in an integrated and sustainable human settlement.

Mission

- To effectively plan, coordinate, provide and support the development of habitable integrated sustainable human settlements in the Province.

Values

Our organisational culture is depicted by the following attributes:

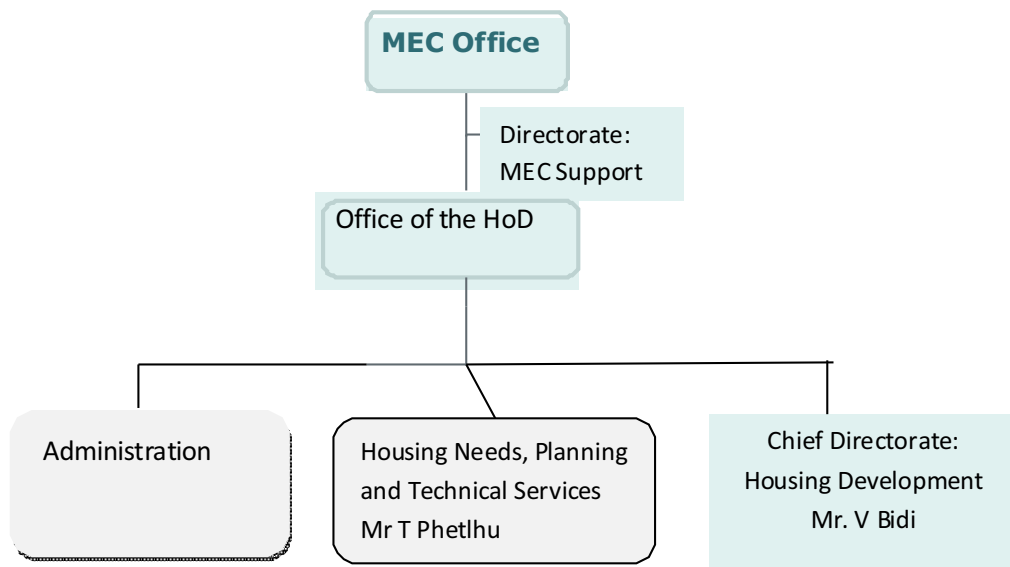
- Commitment
- Integrity
- Dedication
- Innovative
- Client focused
- Passion
- Efficient
- Accountable

1.7 Legislations and other mandates

The North West Department of Human Settlements derive its mandate from the Constitution of the Republic of South Africa, Act no 108 of 1996. Section 26(1) of the Constitution enshrines access to adequate housing as a basic right for people. The department is compelled to take reasonable measures within its available resources towards ensuring that all citizens enjoy this right (Section 26(2)). The following are Acts and Regulations that are also applicable in the department:

- The Housing Act 107 of 1997;
- The Housing Consumers Protection Measure Act 19 of 1998;
- The Rental Housing Act 50, 1999;
- Public Service Act 103 of 1994
- Public Finance Management Act 1 of 1999; as amended
- Labour Relations Act 66 of 1995;
- Development Facilitation Act 67 of 1995;
- Breaking New Ground;
- Construction Industry Development Board Act 2000
- Employment Equity Act 55 of 1998;
- Skills Development Act 97 of 1998;

- Public Service Collective Bargaining Chamber (PSCBC) Resolutions;
- Occupational Health and Safety Act 85 of 1993;
- RDP White Paper;
- The Public Service Regulations 2001;
- The Promotion of Access to Information Act 2 of 2000;
- National Minimum Information Security Standard Policy of 1996;
- The Protection of Information Act 84 of 1982;
- Constitution of the Republic of South Africa, 1996;
- Division of Revenue Act, 7 of 2003;



1.7 Entities reporting to the MEC

Name of Entity	Legislative mandate	Financial relationship	Nature of Operation
North West Housing Corporation	North West Housing Corporation Act 24 of 1982 as amended	The entity has been allocated R 36,960,000.00 for the 2019/20 financial year	The Corporation operate under the leadership of the North West Housing Corporation Board.

2. PART B: PERFORMANCE INFORMATION

2. PART B: PERFORMANCE INFORMATION

2.1 Auditor General's report: Predetermined objectives

Please refer to the Report by the Auditor General as set out on pages 90 to 96 of this Annual Report.

2.2 Overview of the department performance

Service Delivery Environment

The North West Province is mostly rural in nature and has a low population density and relative inadequate infrastructure, especially in the remote rural areas. The Province has inherited an enormous backlog in basic service delivery and maintenance that will take time to eradicate. The Province is characterized by great inequalities between the rich and poor as well as disparities between urban and rural.

The complexities of social challenges have increased the demand for human settlements intervention and inadvertently this has resulted in an increased demand for houses, water and sanitation.

What compounds these complexities are sporadic community protests that the province continues to experience. Some of these protests could be attributed to the perceived inability of municipalities to deliver basic services such as clean running water, electricity supply and or connectivity to Eskom and lack of sanitation services especially in informal settlements and villages. However, the lack and or shortage of houses and social amenities, still is and will always be at the centre of these protests as it adds to the growing dissatisfaction in these and other poor communities.

The evident lack of suitable land for the development of low-cost houses has resulted in land invasions becoming increasingly rampant as an alternative for those in need. In most cases the land is under the traditional authority or is privately owned. The impact of land invasion varies from area to another. The general lack of suitable and appropriately located land made the task of developing real human settlements a daunting challenge. Some of the land that was originally earmarked for housing development has been found to be dolomitic thus not suitable for human settlements development. Poor performance by developers and contractors is a major concern for the Department. The latter has resulted in severe underspending of the Human Settlements Development Grant in preceding financial years.

A key component of the subsidy programme is that beneficiaries who received a house on an ownership basis would receive the title deed to the property. In the period under review, most

developers were generally not registering title deeds and townships were not formalized resulting in delay of title deed registration and issuance. To compound on this, deed searches done were not on all projects identified on the business plan. To resolve this situation, all outstanding township registers needed to be prioritized and intensified deed searches to be rolled out on all business plan projects.

Service delivery protests delayed introduction of contractors and therefore implementation of the Ventersdorp projects which are part of the N14 development which is key and prioritised and it took time to resolve, which to a large extent threw our plans off-course. Department intends to facilitate the introduction of contractors to take and establish site. Labour protest and shutdown in the third and fourth quarter affected implementation and planned recovery which affected the payment process and therefore delivery of housing units. The department introduced a compressed delivery schedule as a result of revising the business plan in order to cover for lost time.

Another factor which affected delivery of services is system errors resulting in non/late-payment affected implementation of projects as projects perform largely on a cashflow basis. The Department has requested roll over of remaining funds to save unspent funds from being re-allocated by Treasury to other sectors. The delayed submission of verified and signed-off list by DMV affected delivery on the Military Veterans Housing programme. For the programme to be successfully implemented, the department will continuously engage DMV to submit verified and signed-off list of qualifying military veterans, in line with legislative prescripts.

Service Delivery Improvement Plan

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

Main services provided and standards

Main Services	Beneficiaries	Current/Actual Standard of services	Desired Standard of Service	Actual Achievement
Title Deed Restoration Programme	North-West citizens and legal permanent residents that are approved beneficiaries in all programmes excluding rural projects and CRU and rental units.	Number of title deeds transferred to new homeowners	4 913 number of current title deeds transferred	- 2288 Backlog - 828 Title deeds (FLISP & Individual Subsidies)
		Number of title deeds transferred to pre and post title deeds transferred to homeowners (backlog)	14 341 number of pre& post title deeds transferred	

Batho Pele Arrangements with Beneficiaries (Consultation Access, ect)

Current Arrangements	Desired Arrangements	Actual Achievements
Consultation	<ul style="list-style-type: none"> - Attendance of quarterly National and Provincial Forum meetings by the Director Housing Subsidy & Claims on matters relating to pre and post title deeds. - Regular contact with appointed contractor on the progress of the title deed registration. - Monthly engagement with Housing Corporation for backlog title deeds. 	<ul style="list-style-type: none"> - 4 national Human Settlements meetings attended by Acting Director Housing Subsidy and Claims.
Access	<ul style="list-style-type: none"> - Effective and efficient front / help desk at NWDC Ground Floor Office 1 and 2 from 08h00 – 16h30 (Housing Subsidy Claims) and availability of personnel at Head Office during department operational hours for all title deed - Availability of department operations at district level enquiries and processing 	<ul style="list-style-type: none"> - Functional front desk available at office no. 24 & 26 Ground Floor, NWDC Building (Subsidy Administration-Housing Development) - Department still centralized at Head Office Only (Mafikeng), although Housing officials are assigned per district and rely on weekly/daily travelling to their respective service sites.
Courtesy	<ul style="list-style-type: none"> - Use of batho pele community feedback questionnaire; - Develop title deed and housing delivery satisfaction survey to circulate to community members / beneficiaries at departmental project sites; - Display of Batho Pele Principles at departmental sites; - Provision of nametags for outstanding officials. 	<ul style="list-style-type: none"> - All calls and title deed queries directed to relevant section.
Redress	<ul style="list-style-type: none"> - Development of complaints and compliments framework; - Suggestion box and complaints register at departmental sites; - Provision of feedback and resolution mechanism from provincial tollfree administered by the Municipal admin unit; - Liaison with ward councillors, war room and service delivery outreach. 	<ul style="list-style-type: none"> - Departmental Complaints and compliments framework were circulated.
Information	<ul style="list-style-type: none"> - Flyers, posters to be developed on title deed registration process; - Housing Consumer Education Awareness campaigns to include title deed restoration programme; - Provision of signage at NWDC and service charter at departmental sites. 	<ul style="list-style-type: none"> - Information leaflet incorporated in departmental service charter - MEC gained radio 2 slot to address listeners of municipal, housing delivery and title deeds restoration
Openness and Transparency	<ul style="list-style-type: none"> - Availability of the following to the public: APP, Strategic Plan, Annual Report, Service Charter and Contact list. 	<ul style="list-style-type: none"> - 2019/20 Annual Performance Plan available and published. - Strategic Plan in Place. - Draft 2019/20 Annual Report - Reviewed Departmental Service

Openness and Transparency	- Availability of the following to the public: APP, Strategic Plan, Annual Report, Service Charter and Contact list.	- 2019/20 Annual Performance Plan available and published. - Strategic Plan in Place. - Draft 2019/20 Annual Report - Reviewed Departmental Service Delivery Charter in place with names and contact details of management, operational times and physical addresses of departmental sites.
Service Standards	- Title deeds transferred to new and existing homeowners who are subsidised by the department.	- Title deeds transferred to correct homeowners
Value for money	- Title deed restoration programme utilized within allocated budget	- R 61 272 backlog (pre 1994)

Service Delivery Information Tool

Current Arrangements	Desired Arrangements	Actual Achievement
Community Information contact sessions	To educate service recipients, community members and housing consumers on access, entitlement and regulations on housing opportunities.	9 Information sessions held together with handing out of title deeds.

Complaints Mechanism

Current Arrangements	Desired Arrangements	Actual Achievement
Department Front Desk	Effective and efficient front-desk (personnel) which deals with all housing related complaints	2 offices allocated for all housing enquiries, applications and status. Offices are based at no 24 and 26 Ground Floor, NWDC Building.

Organisational Environment

The period under review was characterized by a significant change of political leadership in the department, where a new Member of Executive Committee was appointed to the Portfolio. This was the beginning of the reconfiguration process, as the then erstwhile Department of Local Government and Human Settlements was split into two Departments, namely Department of Cooperative Governance and Traditional Affairs and Department of Human Settlements. The Department commenced with the Provincial Macro Organization of Government (PMOG) process, a process led by office of the Premier wherein 6 workstreams were established to deal with the priority areas on the reorganization of the Department which effectively split into two. The end result should be the formulation of a fit for purpose new structure for the Department taking into account the delivery needs and budget constraints.

The filling of vacant positions has been delayed particularly for administration due to moratorium which has been issued because of ongoing PMOG process. In the month of October 2019, the Premier of the Province, appointed the Head of Department to focus and steer the Human Settlements portfolio. In response to reducing high vacancy rate, 16 appointments were made in the period under review. The appointments were mainly on service delivery programmes to equip the department with adequate technical skills in order to discharge its mandate.

Key policy development and legislation change

- There were no changes made to the legislations that may affect operations of the department.

2.3. Strategic outcomes orientated goals In pursuing the Departmental mandate, the following five-year strategic goals were developed:

To provide corporate support to the entire Department as well as strategic administration and political direction through the Office of the Head of Department and the Executive Authority, respectively.

- Department has developed an ethics plan which clearly outlines dates for the training and awareness for all officials.
To research and develop plans that respond to various Departmental programmes and strategies that identifies precincts for Human Settlements development.
- 1 Human Settlements Development Grant Business Plan produced and submitted to National Department of Human Settlements.
- 6998 beneficiaries were provided with Consumer Education in the Province.

To provide integrated and sustainable Human Settlements through accelerating housing opportunities and ensure security of tenure.

- 828 title deeds were transferred to new homeowners
- 2 288 title deeds were transferred to pre and post 1994

2.4. Performance Information by Programme

PROGRAMME 01: ADMINISTRATION

Programme purpose

To provide corporate support to the entire Department as well as strategic administration and political direction through the Office of the Head of Department and the Executive Authority respectively.

Below are sub-programmes within Administration Programme:

- Office of the HOD
- Corporate services

Below are strategic objectives falling under this programme:

- Provide coordination and management of strategic planning, monitoring and evaluation processes and service delivery improvement plan.
- To ensure and maintain effective and efficient risk management systems.
- To oversee and administer effective and efficient financial management principles in the department
- To ensure effective and efficient Supply Chain Management services.
- To provide communication services to both internal and external stakeholders.

Significant achievements

- Department has successfully coordinated the development of strategic Plan **2020-2025** and Annual Performance Plan **2020-21** financial year.

Contribution to the outcomes

- Department has developed draft organizational structure.

PROGRAMME 1: ADMINISTRATION	STRATEGIC PLANNING, MONITORING AND EVALUATION : STRATEGIC OBJECTIVES				
Strategic objectives	Actual Performance Against Annual Target				
	Actual Achievement 2018/19	Planned Target 2019/20	Actual Achievement 2019/20	Deviation from planned target to actual achievement for 2019/20	Comments on deviations
Provide coordination and management of the strategic planning, monitoring and evaluation processes and Service Delivery Improvement Plan	1	1	1 Annual Performance Plan produced	0	None
	1	1	1 Annual report produced	0	None

PROGRAMME 1: ADMINISTRATION	STRATEGIC PLANNING, MONITORING AND EVALUATION : PERFORMANCE INDICATORS						
Performance Indicators	Actual Performance Against Annual Target						
	Actual Achievement 2016/17	Actual Achievement 2017/18	Actual Achievement 2018/19	Planned Target 2019/20	Actual Achievement 2019/20	Deviation from planned target to actual achievement for 2019/20	Comments on deviations
1. Number of Annual Performance Plans produced	1 Annual Performance Plan produced	1 Annual Performance Plan produced	1 Annual Performance Plan produced.	1	1	0	None
2. Number of Annual Reports produced	1 Annual report produced	1 Annual report produced	1 Annual report produced.	1	1	0	None

PROGRAMME 1: ADMINISTRATION	RISK MANAGEMENT: STRATEGIC OBJECTIVES				
Strategic Objectives	Actual Performance Against Annual Target				
	Actual Achievement 2018/19	Planned Target 2019/20	Actual Achievement 2019/20	Deviation from planned target to actual achievement for 2019/20	Comments on deviations
To ensure and maintain effective and efficient risk management systems	1	1	Draft Strategic risk register reviewed.	1	Failure to convene Risk management committee

PROGRAMME 1: ADMINISTRATION	RISK MANAGEMENT: PERFORMANCE INDICATORS						
Performance Indicators	Actual Performance Against Annual Target						
	Actual Achievement 2016/17	Actual Achievement 2017/18	Actual Achievement 2018/19	Planned Target 2019/20	Actual Achievement 2019/20	Deviation from planned target to actual achievement for 2019/20	Comments on deviations
1. Number of risk management plans reviewed	Not part of the APP	1 risk management plan reviewed	1	1	Draft Strategic risk register reviewed.	1	Failure to convene Risk management committee

PROGRAMME 1 : ADMINISTRATION	MEDIA AND COMMUNICATIONS: STRATEGIC OBJECTIVES				
Strategic Objectives	Actual Performance Against Annual Target				
	Actual Achievement 2018/19	Planned Target 2019/20	Actual Achievement 2019/20	Deviation from planned target to actual achievement for 2019/20	Comments on deviations
ToProvide communication services to both internal & external stakeholders	1	1	1 Departmental communication strategy developed	0	None
	1	1	0	1	The KPI is related to Cooperative Governance & Traditional Affairs

PROGRAMME 1: ADMINISTRATION	MEDIA AND COMMUNICATIONS: PERFROMANCE INDICATORS						
Performance Indicators	Actual Performance Against Annual Target						
	Actual Achievement 2016/17	Actual Achievement 2017/18	Actual Achievement 2018/19	Planned Target 2019/20	Actual Achievement 2019/20	Deviation from planned target to actual achievement for 2019/20	Comments on deviations

1. Number of Departmental communication strategies developed	1 Departmental communication strategy developed	1 Departmental communication strategy developed	1 Departmental communication strategy developed	1	1 Departmental communication strategy developed	0	None
2. Number of communication frameworks developed for municipalities	Not part of the APP	1 communication framework developed for municipalities	1 Municipal Communication framework developed for municipalities'	1	0	1	The KPI is related to Cooperative Governance & Traditional Affairs

PROGRAMME 1 : ADMINISTRATION	FINANCIAL MANAGEMENT: STRATEGIC OBJECTIVES				
Strategic Objective	Actual Performance Against Annual Target				
	Actual Achievement 2018/19	Planned Target 2019/20	Actual Achievement 2019/20	Deviation from planned target to actual achievement for 2019/20	Comments on deviations
To oversee and administer effective and efficient financial management principles in the department	1 2019/20 MTEF	1	1 MTEF submitted to Provincial Treasury	0	None
	1 2018/19 adjustment budget	1	1 2019/20 adjustment budget submitted to Provincial Treasury	0	None
	1	1	1 Audit Action Plan developed	0	None

PROGRAMME 1:	FINANCIAL MANAGEMENT: PERFORMANCE INDICATORS						
ADMINISTRATION							
Performance Indicators	Actual Performance Against Annual Target						
	Actual Achievement 2016/17	Actual Achievement 2017/18	Actual Achievement 2018/19	Planned Target 2019/20	Actual Achievement 2019/20	Deviation from planned target to actual achievement for 2019/20	Deviation comments
1. Number of Annual budget submitted to Provincial Treasury	1 17/18 MTEF submitted to Provincial treasury	1 18/19 MTEF submitted to Provincial treasury	1 2019/20 MTEF	1	1 MTEF submitted to Provincial Treasury	0	None
2. Number of Adjustment budget submitted to Provincial Treasury	2016/17 Adjustment budget submitted to Provincial treasury	1 2017/18 adjustment budget submitted to Provincial treasury.	1 2018/19 adjustment budget	1	1 2019/20 adjustment budget submitted to Provincial Treasury	0	None
3. Number of Audit Action Plans developed	1 Audit Action Plan developed	1 Audit Action Plan developed	1	1	1 Audit Action Plan developed	0	None

PROGRAMME 1 : ADMINISTRATION	SUPPLY CHAIN MANAGEMENT: STRATEGIC OBJECTIVES				
Strategic Objective	Actual Performance Against Annual Target				
	Actual Achievement 2018/19	Planned Target 2019/20	Actual Achievement 2019/20	Deviation from planned target to actual achievement for 2019/20	Comments on deviations
To ensure effective and efficient Supply Chain Management services	1	1	1 departmental procurement plan produced	0	None
	1	1	1 Departmental Asset Register produced	0	None

PROGRAMME 1 : ADMINISTRATION	SUPPLY CHAIN MANAGEMENT: PERFORMANCE INDICATORS						
Performance Information	Actual Performance Against Annual Target						
	Actual Achievement 2016/17	Actual Achievement 2017/18	Actual Achievement 2018/19	Planned Target 2019/20	Actual Achievement 2019/20	Deviation from planned target to actual achievement for 2019/20	Comments on deviations
1. Number of departmental Procurement Plan produced	1 departmental procurement plan produced	1 departmental procurement plan produced	1 Departmental Procurement Plan produced	1	1 departmental procurement plan produced	0	None
2. Number of departmental asset register produced	1 Departmental Asset Register produced	1 Departmental Asset Register produced	1 Departmental Asset Register produced	1	1 Departmental Asset Register produced	0	None

Strategy to overcome areas of underperformance

Communication framework developed for municipalities

- The indicator will be removed from Department plans going forward.

Risk management plans reviewed

- Develop a schedule of risk management meetings for approval by the Head of Department.

Changes to planned targets

In the period under review, there were no changes made in respect to planned targets

Linking performance with budgets

	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation
	R'000	R'000	R'000	R'000	R'000	R'000	%
Sub programme							
1. OFFICE OF THE HOD	5 739	-	-	5 739	148	5 591	2,6%
2. FINANCIAL MANAGEMENT	26 386	-	-	26 386	4 065	22 321	15,4%
3. COMMUNICATION SERVICES	78 245	-	-	78 245	67 266	10 979	86,0%
4. STRATEGIC PLANNING , MONITORING AND EVALUATION	-	-	-	-	-	-	-
5. HUMAN RESOURCE MANAGEMENT AND DEVELOPMENT	-	-	-	-	-	-	-
	110 370	-	-	110 370	71 479	38 891	64,8%

The expenditure addressed filing of vacant positions

PROGRAMME 02: HOUSING NEEDS, PLANNING AND RESEARCH**Programme Purpose**

To research and develop plans that respond to various Departmental programmes and strategies that identifies precincts for Human Settlements development.

Below are sub-programmes within this programme:

- Policy and Research
- Planning and Technical services
- Statutory bodies
- Municipal support

Below are strategic objectives falling under programme:

- To research and develop municipal policies to guide development of integrated Human Settlements.
- To plan and facilitate for the development of integrated human settlements.
- To manage and provide support to Housing Statutory Bodies.
- To strengthen the capacity of human settlements stakeholders

Significant achievements of the Programme

- 2 business plans developed i.e. Human Settlements Development Grant and Title deeds restoration grant

Contribution to the strategic outcome goals

- 1 policy on the use of alternative technologies in Human Settlements development developed and approved.

PROGRAMME 2 : HOUSING NEEDS PLANNING AND RESEARCH		SUB-PROGRAMME: POLICY AND RESEARCH – STRATEGIC OBJECTIVES			
Strategic objectives	Actual Performance Against Annual Target				
	Actual Achievement 2018/19	Planned Target 2019/20	Actual Achievement 2019/20	Deviation from planned target to actual achievement for 2019/20	Comments on deviations
To research and develop policies to guide development of integrated Human settlements	1	1	1 policy on the use of alternative technologies in Human Settlements development developed and approved.	0	None
	2	1	1 research paper completed on socio economic impact assessment studies at welgevonden, Boikhutso, Ikageng proper and ikageng Extension 11 in JB Marks Local Municipality	0	None

PROGRAMME 4 : HOUSING NEEDS PLANNING AND RESEARCH		SUB-PROGRAMME : POLICY AND RESEARCH: PERFORMANCE INDICATORS					
Performance indicators	Actual Performance Against Annual Target						
	Actual Achievement 2016/17	Actual Achievement 2017/18	Actual Achievement 2018/19	Planned Target 2019/20	Actual Achievement 2019/20	Deviation from planned target to actual achievement for 2019/20	Comments on deviations
1.Number of Provincial policies approved	0	2 policies developed namely : Emergency housing policy, Missing and untraceable beneficiaries' policy	1	1	1 policy on the use of alternative technologies in Human Settlements development developed and approved.	0	None
2.Number of research papers completed	1 research paper completed namely : Exploring the availability of rental market in Dr Kenneth Kaunda District and Dr Ruth Mompoti District.	1 research paper completed namely: Investigating processes and challenges in allocation of low-cost housing	2	1	1 research paper completed on socio economic impact assessment studies at Welgevonden, Boikhutso, Ikageng proper and ikageng Extension 11 in JB Marks Local Municipality	0	None

PROGRAMME 2 : HOUSING NEEDS PLANNING AND RESEARCH		SUB-PROGRAMME: PLANNING AND TECHNICAL SERVICES – STRATEGIC OBJECTIVES			
Strategic objectives	Actual Performance Against Annual Target				
	Actual Achievement 2018/19	Planned Target 2019/20	Actual Achievement 2019/20	Deviation from planned target to actual achievement for 2019/20	Comments on deviations
To plan and facilitate for the development of the integrated human settlements	1 Human Settlements Development Grant Business Plans produced	2	2 business plans developed i.e. Human Settlements Development Grant and Title Deeds Restoration Grant	0	None
	1 Multi Year Housing Development Plan (Part D) reviewed	1	0	1	Procurement processes were not finalised due to information missing on the terms of reference. As a result, evaluation could not continue.

PROGRAMME 2 : HOUSING NEEDS PLANNING AND RESEARCH		SUB-PROGRAMME: PLANNING AND TECHNICAL SERVICES – PERFORMANCE INDICATORS					
Performance indicators	Actual Performance Against Annual Target						
	Actual Achievement 2016/17	Actual Achievement 2017/18	Actual Achievement 2018/19	Planned Target 2019/20	Actual Achievement 2019/20	Deviation from planned target to actual achievement for 2019/20	Comments on deviations
1. Number of HSDG & TRG Business Plans produced.	1 Human Settlements Development Grant Business Plans produced	1 Human Settlements Development Grant Business Plans produced	1	2	2 business plans developed i.e. Human Settlements Development Grant and Title deeds restoration grant	0	None

1.	Number of HSDG & TRG Business Plans produced	1 Human Settlements Development Grant Business Plans produced	1 Human Settlements Development Grant Business Plans produced	1	2	2 business plans developed i.e. Human Settlements Development Grant and Title deeds restoration grant	0	None
2.	Number of Multi Year Housing Development Plan (Part D) reviewed	1 Multi Year Housing Development Plan (Part D) reviewed	1 Multi Year Housing Development Plan (Part D) reviewed	1	1	0	1	Procurement processes were not finalised due to information missing on the terms of reference. As a result, evaluation could not continue

PROGRAMME 2 : HOUSING NEEDS PLANNING AND RESEARCH		SUB-PROGRAMME : STATUTORY BODIES – STRATEGIC OBJECTIVES			
Strategic Objectives	Actual Performance Against Annual Target				
	Actual Achievement 2018/19	Planned Target 2019/20	Actual Achievement 2019/20	Deviation from planned target to actual achievement for 2019/20	Comments on deviations
Bodies	1:1 532 Cases received and attended to	1:1	1:1 548 cases received and attended to	0	None

PROGRAMME 2 : HOUSING NEEDS PLANNING AND RESEARCH		SUB-PROGRAMME : STATUTORY BODIES – STRATEGIC OBJECTIVES			
Strategic Objectives	Actual Performance Against Annual Target				
	Actual Achievement 2018/19	Planned Target 2019/20	Actual Achievement 2019/20	Deviation from planned target to actual achievement for 2019/20	Comments on deviations
To manage and provide support to Housing Statutory Bodies	1:1 532 Cases received and attended to	1:1	1:1 548 cases received and attended to	0	None

PROGRAMME 2 : HOUSING NEEDS PLANNING AND RESEARCH		SUB-PROGRAMME: MUNICIPAL SUPPORT – PERFORMANCE INDICATORS						
Performance indicators	Actual Performance Against Annual Target							
	Actual Achievement 2016/17	Actual Achievement 2017/18	Actual Achievement 2018/19	Planned Target 2019/20	Actual Achievement 2019/20	Deviation from planned target to actual achievement for 2019/20	Comments on deviations	
1. Number of beneficiaries provided with consumer education	3250	5297	6529	4900	6888	1988	Overachievement due to joint awareness programme between National Department of Human Settlement and the Department of Local Government and Human Settlement resulted in the overachievement.	
2. Number of municipalities capacitated to support national housing programmes	-	-	-	4	3 municipalities capacitated to support national housing programme namely : Moses Kotane Local Municipality, Greater Taung Local Municipality	1 Madibeng	Delay in appointment of service providers.	

PROGRAMME 2 : HOUSING NEEDS PLANNING AND RESEARCH		SUB-PROGRAMME: MUNICIPAL SUPPORT – STRATEGIC OBJECTIVES			
Strategic Objectives	Actual Performance Against Annual Target				
	Actual Achievement 2018/19	Planned Target 2019/20	Actual Achievement 2019/20	Deviation from planned target to actual achievement for 2019/20	Comments on deviations
To strengthen the capacity of human settlements stakeholders	6529	4900	6888	1988	Overachievement due joint awareness programme between National Department of Human Settlement and the Department of Local Government and Human Settlement resulted in the overachievement.
	-	4	3 municipalities capacitated to support national housing programme namely : Moses Kotane Local Mmunicipality, Greater Taung Local Municipality & Mahikeng Local Municipality	1 Madibeng	Delay in appointment of service providers.

Strategy to overcome areas of underperformance

Multi Year Housing Development Plan (Part D) reviewed

- Department to complete missing information on terms of reference and advertise the

Municipalities capacitated to support national housing

- Process underway to appoint service provider to develop Business and Sector Plans

Changes to planned targets

- There were no changes made in respect of the planned targets.

Linking performance with budget

Programme 2: HOUSING NEEDS, PLANNING AND	1	2	3	4	5	6	7
	2019/20						
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation
	R'000	R'000	R'000	R'000	R'000	R'000	%
Sub programme							
HOUSING NEEDS, PLANNING AND TECHNICAL SERVICES	45 623	-	-	45 623	38 964	6 659	85,4%
	45 623	-	-	45 623	38 964	6 659	85,4%

PROGRAMME 03: HOUSING DEVELOPMENT**Programme Purpose**

To provide integrated and sustainable Human Settlements through accelerating housing opportunities and ensure security of tenure.

Below are sub-programmes within this programme:

- Subsidy administration and claims
- Quality assurance, project implementation and management.

Below are strategic objectives falling under this programme:

- To provide security of tenure to housing subsidy beneficiaries
- To provide housing units in accordance with national prescripts

Significant achievement

- 5472 stands were serviced to prepare for the construction of housing units for beneficiaries

Contribution to the strategic outcomes

- 2461 houses have been built in mining towns through various programmes of human settlements.

PROGRAMME 3: HOUSING DEVELOPMNT	SUB-PROGRAMME : SUBSIDY ADMINISTRATION AND CLAIMS – STRATEGIC OBJECTIVES				
Strategic Objectives	Actual Performance Against Annual Target				
	Actual Achievement 2018/19	Planned Target 2019/20	Actual Achievement 2019/20	Deviation from planned target to actual achievement for 2019/20	Comments on deviations
To provide security of tenure housing subsidy beneficiaries	5999	4913	828	4 085	Developers do not register title deeds and township not formalized timeously which results in title deeds not registered.
	24 404	14 341	2288	12 053	Business Plan was revised in year and was approved late leading to delays in processing of transfers of title deeds. The appointment of the second service provider was only approved late in the year.

PROGRAMME 3: HOUSING DEVELOPMNT		SUB-PROGRAMME : SUBSIDY ADMINISTRATION AND CLAIMS – PERFORMANCE INDICATORS					
Performance indicators	Actual Performance Against Annual Target						
	Actual Achievement 2016/17	Actual Achievement 2017/18	Actual Achievement 2018/19	Planned Target 2019/20	Actual Achievement 2019/20	Deviation from planned target to actual achievement for 2019/20	Comments on deviations
1.Number of title deeds transferred to new home owners	2035	3798	1557	4913	828	4085	Developers do not register title deeds and township not formalized timeously which results in title deeds not registered.
2.Number of title deeds transferred to owners (pre and post)	5312	953	5284	14341	2288	-12053	Business Plan was revised in year and was approved late leading to delays in processing of transfers of title deeds. The second service provider was only approved late in the year.

PROGRAMME 3: HOUSING DEVELOPMNT	SUB-PROGRAMME : QUALITY ASSURANCE, PROJECT IMPLEMENTATION AND MANAGEMENT – STRATEGIC OBJECTIVES				
Strategic Objectives	Actual Performance Against Annual Target				
	Actual Achievement 2018/19	Planned Target 2019/20	Actual Achievement 2019/20	Deviation from planned target to actual achievement for 2019/20	Comments on deviations
To provide Housing units in accordance with national prescripts	4047	7396	5472	1 924	Labour protest and shutdown affected implementation and planned recovery which affected the payment process at Head Office. Labour unrest at Ventersdorp sites affected installation of internal services

5981	6394	3783	2 611	There were high number of variation order applications submitted for consideration by the department to Treasury. As a result, contractors were instructed to cease operation while trying to obtain variations approvals.
39	155	28	127	Delays by the Department of Military Veterans to send out list of approved veterans who qualifies for houses
-	3136	2461	675	Labour protest and shutdown affected implementation and planned recovery which affected delivery on various sites.
N/A	2	2	0	None

PROGRAMME 3: HOUSING DEVELOPMENT	SUB-PROGRAMME : QUALITY ASSURANCE, PROJECT IMPLEMENTATION AND MANAGEMENT - PERFORMANCE INDICATORS						
Performance indicators	Actual Performance Against Annual Target						
	Actual Achievement 2016/17	Actual Achievement 2017/18	Actual Achievement 2018/19	Planned Target 2019/20	Actual Achievement 2019/20	Deviation from planned target to actual achievement for 2019/20	Comments on deviations
1. Number of Sites Serviced	5978	3670	4047	7396	5472	1 924	Labour protest and shutdown affected implementation and planned recovery which affected the payment process at Head Office. Labour unrest at Ventersdorp sites affected installation of internal services
2. Number of housing units constructed excl. Military Veterans	15118	6543	5981	6394	3783	2 611	There were high number of variation order applications submitted for consideration by the department to Treasury. As a result, contractors were instructed to cease operation while trying to obtain variations approvals.
3. Number of military Veterans units constructed	16	9	39	155	28	127	Delay by the Department of Military Veterans to send out list of approved veterans who qualifies for houses
4. Number of Housing units constructed	-	-	-	3136	2461	675	Labour protest and shutdown affected implementation

Strategy to overcome area of under performance

Construction of houses for Military Veterans

- To continuously engage DMV to submit verified and signed-off list (beneficiary administration is the sole responsibility of DMV)

Sites serviced

- Fast-tracking implementation of recovery plan in order to deliver according to delivery schedules

Number of Housing units

- Department to engage Provincial Treasury to speed up approval of variations in excess of 20% if claims are in line with legislative prescripts and supported by technical engineering reports.

Transfer of Title Deeds to new homeowners

- All outstanding township registers needed to be prioritized and intensified deed searches to be rolled out on all business plan projects.

Pre and Post Title Deeds transferred to homeowners

- Fast-tracking implementation by coming up with compressed delivery schedules because of revising the business plan.

Changes to planned targets

There were no changes made to planned targets.

	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation
	R'000	R'000	R'000	R'000	R'000	R'000	%
Sub programme							
1. ADMINISTRATION - HOUSING DEVELOPMENT	75 187	-	-	75 187	59 200	15 987	78,7%
2. PROVINCIAL INTERVENTION	230 242	-	-	230 242	480 036	(249 794)	208,5%
3. INCREMENTAL INTERVENTION	1 237 474	-	-	1 237 474	871 408	366 066	70,4%
4. RURAL INTERVENTION	528 503	-	-	528 503	367 321	161 182	69,5%
	2 071 406	-	-	2 071 406	1 777 965	293 441	85,8%

2.5 Transfer payments

Transfer payment to Public Entities

- The table below relates to Public Entities who received funding from the Department:

Name of Public Entity	Service delivery by Public Entity	Amount transferred to the public entity	Amount spend by the public entity	Achievement of the public entity
North West Housing Corporation	Property management Sale of properties	R 36 960 000 (allocated) R 36 920 000 (transferred)	36 960 000	Title deeds issued to rightful beneficiaries.

The table below reflects transfer payments made for the period 1 April 2019 to 31 March 2020:

Name of transferee	Type of organization	Purpose for which the funds were used	Did the dept comply with section 38 (1) (j) of the PFMA	Amount transferred (R'000)	Amount spend by the entity	Reasons for the funds unspent by the entity
N/A	N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A	N/A

Transfer payment which were budgeted for in the period 1 April 2019 to 31 March 2020, but no transfer payment was made.

Name of transferee	Type of organization	Purpose for which the funds were used	Amount Budgeted for (R'000)	Amount transferred (R'000)	Reasons for why funds unspent by the entity
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A

The table below reflects transfer payments made for the period 1 April 2019 to 31 March 2020:

Name of transferee	Type of organization	Purpose for which the funds were used	Did the dept comply with section 38 (1) (j) of the PFMA	Amount transferred (R'000)	Amount spend by the entity	Reasons for the funds unspent by the entity
N/A	N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A	N/A

Transfer payment which were budgeted for in the period 1 April 2019 to 31 March 2020, but no transfer payment was made.

Name of transferee	Type of organization	Purpose for which the funds were used	Amount Budgeted for (R'000)	Amount transferred (R'000)	Reasons for why funds unspent by the entity
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A

2.6 Conditional grants and earmark funds paid

2.6.1 Human Settlement Development Grant

The above-mentioned grant focuses on funding the following key elements of housing delivery:

- Housing for qualifying beneficiaries through the consolidation subsidy or existing housing subsidies.
- Institutional subsidies, including granting funding for setting up housing support centres, Community development associations (for People's Housing Programme projects).
- Land acquisitions to accommodate well located housing development could be funded from the grant in cases where provinces and municipalities did not have land available.

The purpose of the Integrated Housing and Human Settlement Development Grant is:

- To finance the implementation of national housing programmes to create quality living environments.
- To facilitate the establishment and maintenance of habitable, stable and sustainable human settlements in which all citizens will have access to selected socio-economic amenities.
- To progressively eradicate informal settlements on a phased basis

The table below reflects the conditional grant received during the period of 1 April 2019 to March 2020

Department who transferred the grant	National Department of Human Settlements
Purpose of the grant	To provide funding for the creation of sustainable human settlements
Expected outputs of the grant	<ul style="list-style-type: none"> • Financial interventions and measures that improve access to human settlement development and the property market • Number of informal settlement households upgraded • Number of social and rental housing units developed • Hectares of well-located land and property acquired and developed • Number of Rural Housing units developed • Number of serviced sites developed and provided • Number of work opportunities created
Amount received (R'000)	R 1 934, 947.000
Reasons if amount as per DORA was not received.	N/A
Amount spent by the department (R'000)	R 1 707,293.000
Reasons for funds unspent by the department.	Poor performance by developed and contractors
Reasons for deviation on performance	<p>Poor performance of projects which in some instances pointed to appointment of service providers without the necessary capacity.</p> <p>Delay in township establishment</p>

The Human Settlements Development Grant is regulated by the Division of Revenue Act. The said Act outlines conditions that the receiving department of the grant must adhere to. The department complied with requirements outlined by the said act by doing the following:

- Submission of monthly conditional grant reports to National Department of Human Settlements;
- Development and submission of the Conditional Grant Business Plan to National Department of Human Settlements;
- Furthermore, submission of quarterly conditional grant report to National Department of Human Settlements, the latter report entails both financial and non-financial information.

2.6.2 Title Deeds Restoration Grant

To provide funding for the eradication of the pre-2014 title deeds registration backlog and professional fees associated with it, including beneficiary verification. This grant intends ensure that, beneficiaries of human settlements register and receive their title deeds.

Department who transferred the grant	National Department of Human Settlements
Purpose of the grant	To provide funding for the eradication of the pre-2014 title deeds registration backlog and professional fees associated with it, including beneficiary verification
Expected outputs of the grant	This grant intends to ensure that, beneficiaries of human settlements register and receive their title deeds
Actual outputs achieved	3116
Amount received (R'000)	R 61 272
Reasons if amount as per DORA was not received.	N/A
Amount spent by the department (R'000)	R 15 263
Reasons for funds unspent by the department.	Delay in registration of title deeds and township establishment
Reasons for deviation on performance	Delay in registration of title deeds and township establishment
Measures taken to improve performance	Delay in registration of title deeds and township establishment
Monitoring mechanism by the receiving department	Provincial Steering Committee meetings were held on quarterly basis where performance and progress were discussed.
Measures taken to improve performance	Enhanced proper planning

2.6 Earmark fund paid

Department has not paid earmark funds to any institution

2.7 Donor funds

No donor funds received in the period under review.

2.8 Capital investment, maintenance, and assets management plan

The department does not have capital investment, maintenance, and assets management plan due to the fact that it does own any immovable assets.

3. PART C: GOVERNANCE

3. PART C: GOVERNANCE

3.1 Introduction

The Department is managing a budget entrusted to us by National Treasury with the assurance that appropriate controls and diligent management will be the source of good governance guided by relevant legislation like the Public Financial Management Act (PFMA). We are expected to use procurement processes that are defined and prescribed in SCM practice notes and other legislative framework in order to minimize fraud, corruption and self-interest. Risk management and Internal control units are there to safeguard and ensure that public funds are safe.

3.2 Risk management

Ethics Committee

- The Department has a Risk, Ethics and Anti-Fraud Management Committee with its terms of reference approved by the Accounting Officer.
- The Committee is chaired by an Independent Member who was appointed by the Accounting Officer. Plan has been successfully implemented.

Strategic Risk Register

The Risk Management Committee has been established and approved by the Head of Department. Signed appointment letters by the Head of Department outline Member's responsibilities as highlighted in the Public-Sector Risk Management Framework which has been issued and accepted by the Members

The department has reviewed its Risk Management policy and strategies for the Risk, Ethics and Fraud Management and these were approved by the HOD. The Risk Management Policy, Strategy and all Fraud and Ethics Literatures were reviewed and updated by the Risk, Ethics and Fraud Management committee and Provincial risk Management Support with their inputs and included in the Policy and Strategy for recommendation by the Committee Chairperson and it was approved by the HOD.

The 2019/20 annual strategic risk identification was conducted and concluded. The Strategic Risk Register was approved by the Head of the Department.

3.3 Fraud and corruption

The Department has a 2019/20 Fraud Prevention Policy and Plan approved by the HOD so that there is a common mechanism for the Department and its Programmes to implement. It is also intended to guide management on how to reduce fraud to an absolute minimum.

The Fraud Prevention Plan is developed to ensure that there are strategies in place to combat fraud and corruption and that the departmental resources are utilized wisely and optimally in providing high quality service and that any form of fruitless and wasteful expenditure is eliminated within the department. Employees play a vital role in detecting fraud, theft and corruption. All employees are encouraged to discuss their concerns with line managers. The procedure for raising concerns is detailed in the department's Whistle Blowing Policy.

Employees as well as the public who would have acted as whistleblowers shall be protected and remain anonymous when reporting suspected cases of fraud and corruption though they should be requested to provide detailed information when reporting any suspected fraudulent / corrupt activity to enable further investigation by both the department and law enforcement agencies. Whistleblowers are provided with regular updates on the progress of their complaint/s

Whistle blowing can be done through many different mechanisms internally and externally. Both internal and external stakeholders and the public can use the national toll free hotline number (0800 701 701) to report any suspected fraudulent or corrupt activities. The cases pertaining to the department are directed to the department for further investigations.

3.4 Code of Conduct

- The conduct has generally been fair amongst employees with cases attended to as they arise. The department has been working towards ensuring adherence to the code of conduct in as far as monitoring attendance is concerned
- Departmental officials' conduct is regulated in terms of Public Service Code of Conduct handbook and other related regulations.
- Workshops on the Code of Conduct have been conducted for levels 2 to 12.
- All employees in the department are subjected to disclosure of business interests, and all those who are involved in business must first seek approval to do so.
- Every employee appointed in terms of the Public Service Act must adhere to the Code of Conduct of the Public Sector. The Code of Conduct for the Public Service, as included in Chapter 2 of the Public Service Regulations, is the 'approved' code. The code of conduct:-
 - i) Sets norms and standards in promoting integrity, efficient and effective

- delivery of services to the public; provides a set of standards describing the behaviour we expect from our employees; and
 - ii) Guides employees with regard to what is expected of them ethically, both in their individual conduct and in their relationships with others and forms an integral part of the way we work every day.
- The code is furthermore strengthened by the Code of Conduct for Supply Chain Management Practitioners. All Bid Committee members and Supply Chain Management practitioners are required to acknowledge that they will abide by the Code of Conduct for Supply Chain Management Practitioners.

3.4 Health Safety and Environmental issues

- The OHS Officer consulted with the Housing Inspectors on appropriate PPE's to be sourced for the component to ensure compliance when doing inspections on site. The consultations have been concluded and the right PPE will be procured when the economy is back to full operation.

3.5 Portfolio Committee

Department was summoned by the Portfolio Committee to present the following reports:

Date of the meeting	Purpose of the meeting	Matters raised by the Portfolio Committee	How department has addressed matter raised.
22 July 2019	2019/20 Annual Performance Plan	Department must attach time frames in unblocking the prior 1994 Title Deeds.	The 2019/20 title deeds restoration strategy has been submitted to the Portfolio Committee.
		Department must submit a detailed report including costs, on the abandoned Unit 3 Community Residential Units.	Detailed report on the abandoned Unit 3 Community Residential Units was submitted to Portfolio Committee
		Beneficiary list outlining monthly payments of the Extension 39 Community Residential Units for oversight and further analysis by the Portfolio Committee.	The department is unable to obtain the list as municipality indicated the property manager disappeared without submitting tenancing information as well as payments
		Department must also refrain from allocating housing units to one Developer or Contractor and split units amongst other capacitated Contractors.	Department has bid committees under SCM that ensures due process is done which is auditable and deals with allocation.

		Department must develop a turnaround plan including timelines for Housing Development as part of improvement on housing delivery	The department has drafted a business plan which has been costed and quantified for the entire year. It has delivery schedules indicating the required timelines for delivery of houses per project. As part of the turnaround strategy the attached processes are being followed to avoid delays in housing delivery.
05 December 2019	Presentation of the 2 nd Quarter report	Department urged to deal with non performing contractors	Department is reviewing contracts to include penalty clauses
November 2019	Presentation of the Annual Report 2018/2019	Portfolio Committee raised concern with blocked projects across the province.	Department has appointed contractors to unblock the blocked projects.
06 March 2020	Presentation of the APP and the 3 rd Quarter report	The Committee noted the non-performance in programme 3 against the budget spend Committee noted the non-conclusion of building projects and lack of consequences by the department.	The payments are validated against HSS for all milestones claimed for. Tightening of controls to ensure that the department pays for real milestones. Department is reviewing all contracts and will continue to prioritize this in 2020 APP.

3.7 SCOPA Resolution

There were no SCOPA resolutions received by the Department in the period under review.

3.2 Prior modifications to audit reports

The Audit Action Plan is in place to address all matters raised by the Office of the Auditor General. On quarterly basis the department submitted action plans to the Auditor General.

Nature of qualification, disclaimer, adverse opinion and matters of non-compliance.	Financial in which it first arose	Progress made in clearing / resolving the matter
<ul style="list-style-type: none"> - Irregular expenditure - Fruitless and wasteful expenditure 	-	Matters raised by AGSA still being investigated

3.2 Internal control unit

Internal control unit monitored the implementation of the Action Plans to ensure that, the matters with a significant impact in the audit opinion are addressed and conduct verifies compliance.

3.3 Internal Audit Committee Report

DEPARTMENT OF HUMAN SETTLEMENTS

1. Legislative requirements

The Audit Committee herewith presents its report for the financial year ended 31 March 2020, as required by treasury regulation 3.1.13 read with section 77 of the Public Finance Management Act, 1999 (Act No. 1 of 1999, as amended by Act No. 29 of 1999).

2. Audit Committee Members and Attendance

The Audit Committee should meet at least four times per annum as the Central Audit Committee and also four times per annum as the Cluster Audit Committee as per its approved terms of reference. During the current year three scheduled meetings and two special meetings were held by the Central Audit Committee and four meetings were held by the Cluster Audit Committee.

3. Audit Committee Responsibility

The Audit Committee reports that it has complied with its responsibilities arising from section 38(1) (a) (ii) of the Public Finance Management Act, 1999 and Treasury Regulation 3.1.

The Audit Committee also reports that it has adopted appropriate formal terms of reference as its Audit Committee Charter, has regulated its affairs in compliance with this charter and has discharged all its responsibilities as contained therein.

4. Section 100

The Department is currently under section 100 (1)(a) of the Constitution. This is where national executive has issued a directive to the provincial executive to comply with its constitutional and other obligations. It is a collaborative effort with both provincial and national department of Provincial Treasury working together to implement the issued directives.

5. The effectiveness of internal control

In line with the Public Finance Management Act, 1999, internal audit provides the Audit Committee and management with assurance that the internal controls are appropriate and effective. This is achieved by evaluating internal controls to determine their effectiveness and efficiency, and by developing recommendations for enhancement or improvement. The accounting officer retains responsibility for implementing such recommendations as per Treasury Regulation 3.1.12.

From the various reports of the Internal Auditors it was noted that matters were reported indicating material deficiencies in the system of internal controls in areas pertaining to financial reporting, reporting on pre-determined objectives and compliance with laws and regulations.

Through our analysis of audit reports and engagement with the Department we can report that the system on internal control for the period under review was not adequate and effective.

A matter of concern for the Audit Committee that has been raised with the department

continuously is that the department is currently not implementing all internal audit action plans agreed upon. Based on our interaction with the department we conclude that the action plan management system has not been implemented adequately and effectively to address internal audit findings and the Audit Committee and Internal Audit have recommended specific improvements in this regard.

6. Risk management

The Risk Management Committee has been appointed and is chaired by an independent chairperson and advises the accounting officer.

The Audit Committee is concerned with the capacity of the risk management function which will impact service delivery negatively if the situation is not addressed.

Based on the quarterly audit committee reviews, the departmental fraud and risk management system is not adequate and effective.

The Audit Committee remains concerned that not all ICT risks are being addressed or mitigated.

7. In-Year Management and Quarterly Reporting

The Provincial Treasury has confirmed that the department has reported to the Treasury as is required by the Public Finance Management Act, 1999. The quality of the in-year financial and performance reporting including interim financial statements are however a concern to the Audit Committee. This is evidenced by the number of internal audit findings raised per quarter on the interim financial statements.

The Audit Committee has engaged with management to remedy shortcomings, especially relating to reports on performance against predetermined objectives.

The Audit Committee has recommended that the department prepare interim financial statements that comply with the financial reporting framework Modified Cash Standard (MCS). This will assist in performing reconciliations timeously and in eliminating year-end adjustments.

8. Evaluation of Financial Statements

The draft annual financial statements were presented to the Audit Committee immediately before submission to the Auditor General. Due to the late submission the Audit Committee did not perform a review on these financial statements.

During the 2018/19 financial year the then Department of Local Government and Human Settlements erroneously paid an amount of R134 million for a housing project to Bojanala District Municipality instead of Rustenburg Local Municipality. The District Municipality refunded this money to the Department after a lengthy recovery process without interest. The money was then paid over to the correct Municipality, presumably to continue with the project. However towards the end of the 2019/20 financial year the Rustenburg Local Municipality was then requested by the Department of Cooperative Governance and Traditional Affairs to refund the total amount. The refund was made to the Department of Cooperative Governance and Traditional Affairs in November 2020. The financial statements do not disclose the receivables at year end in respect of both transfers/payments. These transfers/payments were funded through the Human Settlement Development Grant.

The disclaimer of audit opinion as it relates to the statements of financial performance and position is as a result of the fact that a general ledger reconciling to the trial balance could not be submitted for audit purposes. This is a basic requisite for the preparation and audit of financial statements.

9. Evaluation of Annual Report

The Annual Report was presented to the Audit Committee on the day of the meeting. Due to the late submission thereof, the Audit Committee did not perform a review on the report before submission to Auditor General South Africa.

The Audit Committee has however discussed the external audit outcomes on the reporting on pre-determined objectives to be included in the annual report with the Auditor General South Africa and the Accounting Officer.

10. Compliance with laws and regulations

During the year under review the Department did not comply with the Provincial Treasury Instruction on the pre-auditing of supply chain management (SCM) processes of bids above R10 million before the award of the contract. The approval of the Provincial Treasury was also not obtained when a contract was varied/extended in excess of the prescribed threshold.

As indicated in the report of the Auditor-General various non compliance with the

Division of Revenue Act (DORA) have also been found. Given that the Department's core business is managing the Human Settlement Development Grant this is a very unsatisfactory outcome, as DORA compliance is central to this function.

The impact of the above instances of non compliance with legal requirements impacts directly on the incurrence of irregular expenditure.

11. Internal Audit

The accounting officer is obliged, in terms of the Public Finance Management Act, 1999, to ensure that the entity has a system of internal audit under the control and direction of the Audit Committee. The Audit Committee is satisfied that the internal audit function has properly discharged its functions and responsibilities during the year under review.

The Audit Committee also notes that the deficiencies in the risk management system mentioned above impact on the implementation of the risk based audit approach.

The Audit Committee is satisfied that the internal audit function maintains an effective internal quality assurance programme that covers all aspects of the internal audit activity and that as determined during the external quality assessment review, that a generally “conforms rating” can be applied to the internal audit work and the term “Conforms with the International Standards for the Professional Practice of Internal Auditing” may be used by the function.

12. Auditor General South Africa

The department is newly established borne out of reconfiguration of Provincial departments and therefore does not have prior year audit issues to address.

The Audit Committee is not aware of any unresolved issues with respect to the current audit.

The Audit Committee concurs with the Auditor General South Africa's opinion on the annual financial statements

13. Reconfiguration

During the year under review the Department was reconfigured through the transfer in of the Housing Needs Planning and Research and Housing Development programmes.

The AC is also not convinced that that the transfer of function process complied with the relevant requirements of the PFMA and Public Service Regulations. This non compliance

has contributed to the actual audit outcome of the Department.

14. COVID-19

The advent of the Covid-19 pandemic towards the end of the financial year has had a negative impact on the implementation of the business plan of the department due to the national lockdown which compelled employees to work from home. The impact was the late finalisation and closing of books of account and Annual Financial Statements. As a result the submission of Annual Financial Statements was postponed from 31 May to 31 July 2020.

15. General

Signed on behalf of the Cluster Audit Committee by:

**Chairperson of the
Cluster Audit Committee**

M.P Tjie

.....

M.P Tjie

Date: 3 December 2020

The page features a large orange background with a light green diagonal stripe in the top-left corner. In the bottom-right corner, there is a cluster of overlapping squares in various shades of green and teal. The main title is centered in the upper half of the page.

4. PART D: HUMAN RESOURCE MANAGEMENT

4.1 Legislations that govern Human Resources Management

Below are prescripts and regulations that govern Human Resource Management:

- ✓ The Constitution
- ✓ Employment Equity Act
- ✓ Protected Disclosure Act
- ✓ Skills Development Act
- ✓ Public Service Act
- ✓ Public Service Regulations, 2016 as amended
- ✓ Labour Relation Act
- ✓ Basic Conditions of Employment Act
- ✓ DPSA Directives
- ✓ HRD Strategy
- ✓ National Strategic plan on HIV and AIDS & TB Management
- ✓ Provincial Strategic plan on HIV and AIDS & TB Management
- ✓ Internal Departmental policies
- ✓ Departmental Policies on HIV & AIDS and TB Management, Wellness Management, SHERQ and Health Productivity
- ✓ Departmental Recruitment and Selection policy
- ✓ Departmental Resettlement Policy
- ✓ Departmental Leave Management policy
- ✓ Departmental PILIR policy
- ✓ Departmental PMDS policy
- ✓ Departmental Service Termination policy
- ✓ Departmental Retention policy

4.2 Introduction

4.2.1 The status of human resources in the department:

Department of Human Settlements is operating with start-up structure which was finalised amid finalisation of the Provincial Macro Organisation of Government (PMGOG) Process. The Department is expected to develop a fit for purpose organisational structure, since the start-up structure does not cater for the needs of the Department. As of 19 May 2020 the PMOG process has not been finalised in terms officials working in administration units of Human Settlements, as result Human Settlements is experiencing under expenditure in program one .

The Core Programs of the Department, which consist of Chief Directorate Housing Development and Chief Directorate Housing needs, Research Planning and Technical Service are well resources but still needs to be capacitated with more engineering technical skills. Program one units are under resourced; the start-up structure is a skeleton structure on all program one units. Program One posts is an equal share of program one of the erstwhile Department of Local Government and Human Settlements. A full fit for purpose

organisation structure will be developed and consulted with the office of the Premier and Department of Public Service and Administration for approval.

4.2.2 Human resource priorities for the year under review and the impact of these

The main priority for the year is to ensure that the department has a fit for purpose organisational structure to implement strategic objectives of the Department.

4.2.2.1 Workforce planning and key strategies to attract and recruit a skilled and capable workforce:

The Departmental Human Resources Plan and relative sub-ordinate policies such as staff retention policy have been put in place to ensure that the Department is able to achieve as prompt as possible its workforce planning and key strategies to attract and retain skilled and capable human resource.

4.2.2.2 Employee performance management

Performance Management policy is used in guiding of performance assessment outcome for level 1 – 12 for 2019/20 cycle. SMS moderation outcome for 2019/20 is still outstanding.

4.2.2.3 Employee wellness programmes

Four approved EHWP policies and operational plans are in place. In terms of operationalization of programme the following were achieved: - all four pillars of EHWP i.e. HIV and AID and TB Management, Health and Productivity Management, Wellness Management and SHERQ are in place and fully functional. Due to the paradigm shift imposed on the world by the 2019 Corona Virus, the unit had to realign the polices and resources in curbing the spread in the workplace by developing associated risk assessment , occupational health and safety plan and policy.

4.2.2.4 Highlight achievements and challenges faced by the department, as well as future human resource plans.

The main challenge for the department is lack of office space with departmental staff accommodated in various separate buildings thus contributing to security risk for departmental staff records and a lot of unnecessary delays in implementing the mandate of the department.

3. Human Resources Oversight Statistics

1.1. Personnel related expenditure

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

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

Table 3.1.1 Personnel costs by programme, 20190401 -20200331

Programme	No. of Employees as at 31 March 2020	Personnel Expenditure (excl Good & Services)	% of Total Personnel Cost	Average Personnel Cost per Employee (R)
00000005 HOUSING DEVELOPMENT		R 24 797 272,87	31	R 0,00
00000006 HOUSING NEEDS PLANNING&RESEARCH		R 14 108 942,22	18	R 0,00
17000001 ADMINISTRATION	159	R 39 256 423,76	49	R 246 896,00
49589990 ADMINISTRATION	1	R 1 858 494,38	2	R 1 858 494,00
Grand Total	160	R 80 021 133,23	100	R 500 132,00

Table 3.1.2 Personnel costs by salary bands, 20190401-20200331

SALARY BANDS	No. of Employees as at 31 March 2020	Personnel Expenditure (excl Good & Services)	% of Total Personnel Cost	Average Personnel Cost per Employee (R)
Lower skilled (Levels 1-2)	3	R584 378,66	1	R 194 793,00
Skilled (Levels 3-5)	28	R7 764 249,05	10	R 277 295,00
Highly skilled production (Levels 6-8)	71	R29 243 772,84	37	R 411 884,00
Highly skilled supervision (Levels 9-12)	34	R23 817 460,67	30	R 700 514,00
Senior and Top Management (Level 13-16)	9	R11 050 514,50	14	R 1 227 835,00
Contract (Levels 1-2)	5	R655 091,46	1	R 131 018,00
Contract (Levels 3-5)		R0,00	0	R 0,00
Contract (Levels 6-8)	4	R1 995 392,33	3	R 498 848,00
Contract (Levels 9-12)	5	R3 051 779,34	4	R 610 356,00
Contract (Levels 13-16)	1	R1 858 494,38	2	R 1 858 494,00
Periodical Remuneration		R0,00	0	R 0,00
Abnormal Appointment		R0,00	0	R 0,00
Grand Total	160	R 80 021 133,23	100	R 500 132,00

Table 3.1.3 Salaries, Overtime, Home Owners Allowance and Medical Assistance by programme, 20190401-20200331

PROGRAMME	Salaries		Overtime	Home Owners Allowance		Medical Assistance		Personnel Expenditure (excl Good & Services)
	SALARIES VIA PERSAL	Salaries as % of Personnel Cost		HOUSE OWNERS ALLOWANCE	HOA as % of Personnel Cost	MEDICAL FUNDS	Medical Ass. as % of Personnel Cost	
00000005 HOUSING DEVELOPMENT	R 17 152 961,41	69	R 59 703,34	R 747 048,03	3	R 1 178 618,04	5	R 24 797 272,87
00000006 HOUSING NEEDS PLANNING&RESEARCH	R 9 703 919,27	69	R 18 447,63	R 294 252,75	2	R 583 967,00	4	R 14 108 942,22
17000001 ADMINISTRATION	R 27 145 231,86	69	R 96 257,41	R 1 113 128,05	3	R 1 816 584,04	5	R 39 256 423,76

49589990 ADMINISTRATION	R 1 065 113,76	57	0		0				R 1 858 494,38
Grand Total	R 55 067 226,30	69	0	R 174 408,38	0	R 2 154 428,83	3	R 3 579 169,08	R 80021 133,23

Table 3.1.4 Salaries, Overtime, Home Owners Allowance and Medical Assistance by salary bands, 20190401 -20200331

SALARY BANDS	Salaries		Overtime		Home Owners Allowance		Medical Assistance		Personnel Expenditure (excl Good & Services)
	SALARIES VIA PERSAL	Salaries as % of Personnel Cost	OVERTIME	Overtime as % of Personnel Cost	HOUSE OWNERS ALLOWANCE	HOA as % of Personnel Cost	MEDICAL FUNDS	Medical Ass. as % of Personnel Cost	
Lower skilled (Levels 1-2)	R 334 626,94	57	R 16 521,32	3	R 49 781,43	9	R 106 704,00	18	R 584 378,66
Skilled (Levels 3-5)	R 5 083 464,50	66	R 43 774,70	1	R 459 285,87	6	R 658 370,50	9	R 7 764 249,05
Highly skilled production (Levels 6-8)	R 20 625 314,33	71	R 94 537,91	0	R 1 094 298,37	4	R 1 909 166,50	7	R 29 243 772,84
Highly skilled supervision (Levels 9-12)	R 16 672 086,61	70	R 19 574,45	0	R 424 831,16	2	R 810 496,00	3	R 23 817 460,67
Senior and Top Management (Level 13-16)	R 7 218 566,78	65		0	R 101 232,00	1	R 94 432,08	1	R 11 050 514,50
Contract (Levels 1-2)	R 477 813,10	73		0		0		0	R 655 091,46
Contract (Levels 3-5)		0		0		0		0	R 0,00
Contract (Levels 6-8)	R 1 456 337,17	73		0		0		0	R 1 995 392,33
Contract (Levels 9-12)	R 2 133 903,11	70		0	R 25 000,00	1		0	R 3 051 779,34
Contract (Levels 13-16)	R 1 065 113,76	57		0		0		0	R 1 858 494,38
Periodical Remuneration		0		0		0		0	R 0,00
Abnormal Appointment		0		0		0		0	R 0,00
Grand Total	R 55 067 226,30	69	R 174 408,38	0	R 2 154 428,83	3	R 3579 169,08	5	R 80 021 133,23

Table 3.2.1 Employment and Vacancies by Programme, 31 March 2020

PROGRAMME	No. of posts	No. of posts filled	% Vacancy Rate	No. of posts filled additional to the establishment
17000001 ADMINISTRATION	147	147	0	7
49589990 ADMINISTRATION	1	1	0	
Grand Total	148	148	0	7

Table 3.2.2 Employment and Vacancies by Salary Bands, 31 March 2020

SALARY BAND	No. of posts on approved Establishment	No. of posts filled	% Vacancy Rate	No. of posts filled additional to the establishment
Lower skilled (Levels 1-2)	4	4	0	
Skilled (Levels 3-5)	30	30	0	
Highly skilled production (Levels 6-8)	72	72	0	3
Highly skilled supervision (Levels 9-12)	32	32	0	4
MEC & senior management (Levels 13-16)	10	10	0	
Grand Total	148	148	0	7

Table 3.2.3 Employment and Vacancies by critical occupation, 31 March 2020

Occupations	No. Of posts on approved Establishment	No. Of posts filled	% Vacancy Rate	No. Of posts filled additional to the establishment
ADMINISTRATIVE RELATED	58	58	0	1
ALL ARTISANS IN THE BUILDING METAL MACHINERY ETC.	8	8	0	
ARCHITECTS TOWN AND TRAFFIC PLANNERS	1	1	0	
BUILDING AND OTHER PROPERTY CARETAKERS	1	1	0	
BUS AND HEAVY VEHICLE DRIVERS	6	6	0	
CIVIL ENGINEERING TECHNICIANS	2	2	0	
CLEANERS IN OFFICES WORKSHOPS HOSPITALS ETC.	5	5	0	
COMPOSITORS TYPESETTERS & RELATED PRINTING WORKERS	3	3	0	
ENGINEERS AND RELATED PROFESSIONALS	2	2	0	6
FINANCE AND ECONOMICS RELATED	4	4	0	
FINANCIAL CLERKS AND CREDIT CONTROLLERS	2	2	0	
HEAD OF DEPARTMENT/CHIEF EXECUTIVE OFFICER	1	1	0	
HUMAN RESOURCES & ORGANISAT DEVELOPM & RELATE PROF	1	1	0	
INSPECTORS OF APPRENTICES WORKS AND VEHICLES	9	9	0	
LIBRARY MAIL AND RELATED CLERKS	1	1	0	
MESSENGERS PORTERS AND DELIVERERS	2	2	0	
METEOROLOGISTS STATISTICAL & RELATED TECHNICIANS	1	1	0	
OTHER ADMINISTRAT & RELATED CLERKS AND ORGANISERS	14	14	0	
OTHER ADMINISTRATIVE POLICY AND RELATED OFFICERS	13	13	0	
SECRETARIES & OTHER KEYBOARD OPERATING CLERKS	6	6	0	
SENIOR MANAGERS	8	8	0	
Grand Total	148	148	0	7

Table 3.3.1 SMS post information as on 31 March 2020

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
Salary Level 16			0		0
Salary Level 15	1	1	100		0
Salary Level 14	2	2	100		0
Salary Level 13	7	7	100		0
Grand Total	10	10	100,0	0	0

Table 3.3.2 SMS post information as on 30 September 2019

SMS LEVEL	Total number of funded SMS posts	Total number of SMS posts filled	% of SMS posts filled	Total number of SMS posts vacant	% of SMS posts vacant
Salary Level 16			0		0
Salary Level 15	1	1	100		0
Salary Level 14	2	2	100		0
Salary Level 13	7	7	100		0
Grand Total	10	10	100,0	0	0

SMS LEVEL	Total number of funded SMS posts	Total number of SMS posts filled	% of SMS posts filled	Total number of SMS posts filled	% of SMS posts filled	Total number of SMS posts vacant	% of SMS posts vacant
Salary Level 16			0			0	0
Salary Level 15			0			0	0
Salary Level 14			0			0	0
Salary Level 13			0			0	0
Grand Total	0	0	0	0	0	0	0

Table 3.5.1 Annual turnover rates by salary band, 1 April 2019 to 31 March 2020

Service Band	Total employees as on 1 April 2019	Appointments	Transfers into the Department	Terminations	Transfers out of the Department	Turnover rate
Lower skilled (Levels 1-2)	0		3			0
Skilled (Levels 3-5)	0		30	2		0
Highly skilled production (Levels 6-8)	0		75	4		0
Highly skilled supervision (Levels 9-12)	0		35	1		0
Senior Management Service Band A (Level 13)	0		9	1		0
Senior Management Service Band B (Level 14)	0		2			0
Senior Management Service Band C (Level 15)	0					0
MEC & Senior Management Service Band D (Level 16)	0					0
Contracts	0		14	10		0
Periodical Remuneration	0					0
Abnormal Appointment	0		1			0
TOTAL	0	0	169	18	0	0

Table 3.5.2 Annual turnover rates by critical occupation, 1 April 20 19 to 31 March 2020

Occupation	Total employees as on 1 April 2019	Appointments	Transfers into the Department	Terminations	Transfers out of the Department	Turnover rate
ADMINISTRATIVE RELATED			62	3		0
ALL ARTISANS IN THE BUILDING METAL MACHINERY ETC.			9			0
ARCHITECTS TOWN AND TRAFFIC PLANNERS			1			0
BUILDING AND OTHER PROPERTY CARETAKERS			1			0
BUS AND HEAVY VEHICLE DRIVERS			6			0
CARTOGRAPHERS AND SURVEYORS			1			0
CIVIL ENGINEERING TECHNICIANS			3			0
CLEANERS IN OFFICES WORKSHOPS HOSPITALS ETC.			11	5		0
ENGINEERING SCIENCES RELATED			1			0
ENGINEERS AND RELATED PROFESSIONALS			8	5		0
FINANCE AND ECONOMICS RELATED			3			0
FINANCIAL CLERKS AND CREDIT CONTROLLERS			2			0
HEAD OF DEPARTMENT/CHIEF EXECUTIVE OFFICER			1	1		0
HUMAN RESOURCES & ORGANISAT DEVELOPM & RELATE PROF			1			0
HUMAN RESOURCES CLERKS			2			0
INSPECTORS OF APPRENTICES WORKS AND VEHICLES			10			0
MESSENGERS PORTERS AND DELIVERERS			2			0
OTHER ADMINISTRAT & RELATED CLERKS AND ORGANISERS			16	1		0
OTHER ADMINISTRATIVE POLICY AND RELATED OFFICERS			14	2		0
SECRETARIES & OTHER KEYBOARD OPERATING CLERKS			6			0
SENIOR MANAGERS			9	1		0
GRAND TOTAL	0	0	169	18	0	0

SECRETARIES & OTHER KEYBOARD OPERATING CLERKS			6			0
SENIOR MANAGERS			9	1		0
GRAND TOTAL	0	0	169	18	0	0

Table 3.5.3 Reasons why staff left the department for the period 1 April 2019 and 31 March 2020

Resign Type Description	Total	% of Total Resignations	% of Total Employment
1 RETIREMENT - SECTION 16(1)(A) PUBLIC SERVICE ACT	4	22	0
3 RESIGNATION	2	11	0
5 MEDICAL RETIREMENT	2	11	0
8 CONTRACT EXPIRY	10	56	0
TOTAL	18	100	0
99 TRANSFER OUT OF PERSAL	0	0	0
INTER DEPARTMENTAL TRANSFER (WITHIN NWPNG)	0	0	0
TOTAL INCLUDING TRANSFERS OUT OF PERSAL	18	100	0

Table 3.5.4 Promotions by critical occupation for the period 1 April 2019 and 31 March 2020

OCCUPATION	Total employees as on 1 April 2019	TOTAL PROMOTIONS	Salary Level Promotions as a % of Employment	TOTAL PAY PROGRESSION	Notch progressions as a % of employment
Administrative related		2	0	29	0
All artisans in the building metal machinery etc.			0	4	0
Architects town and traffic planners			0		0
Building and other property caretakers			0	1	0
Bus and heavy vehicle drivers			0	6	0
Cartographers and surveyors			0		0
Civil engineering technicians			0	2	0
Cleaners in offices workshops hospitals etc.			0	5	0
Engineering sciences related			0	1	0
Engineers and related professionals			0		0
Finance and economics related			0	3	0
Financial clerks and credit controllers			0	1	0
Head of department/chief executive officer			0		0
Human resources & organisational development & relate prof			0		0
Human resources clerks			0	2	0
Inspectors of apprentices works and vehicles			0	9	0
Messengers porters and deliverers			0	1	0
Other administrative & related clerks and organisers			0	7	0
Other administrative policy and related officers		1	0	5	0
Secretaries & other keyboard operating clerks			0	6	0
Senior managers			0	4	0
TOTAL	0	3	0	86	0

Table 3.5.5 Promotions by salary band for the period 1 April 2019 and 31 March 2020

SALARY BAND	Total employees as on 1 April 2019	PROMOTIONS TO ANOTHER SALARY LEVEL	Salary bands promotions as a % of employees by salary level	PAY PROGRESSION	Notch progressions a a % of employees by salary band
Lower skilled (Levels 1-2)			0	3	0
Skilled (Levels 3-5)			0	20	0
Highly skilled production (Levels 6-8)		2	0	38	0
Highly skilled supervision (Levels 9-12)		1	0	20	0
Senior management (Levels 13-16)			0	5	0
Contracts			0		0
Periodical Remuneration			0		0
Abnormal Appointment			0		0
TOTAL	0	3	0	86	0

Table 3.6.1 Total number of employees (including employees with disabilities) in each of the following occupational categories as on 31 March 2020

Occ. Categories	MALE				FEMALE				Grand Total
	AFRICAN	COLOURED	INDIAN	WHITE	AFRICAN	COLOURED	INDIAN	WHITE	
Clerks	7				17				24
Craft and related trades workers	15			1	3				19
Elementary occupations	5				8				13
Legislators, senior officials, managers	5				2			1	8
Plant and machine operators and assemblers	6								6
Professionals	9		1		5				15
Technicians, associate professionals	33		1	2	38		1		75
TOTAL	80	0	2	3	73	0	1	1	160
Employees with disabilities								1	1

Table 3.6.2 Total number of employees (including employees with disabilities) in each of the following occupational bands as on 31 March 2020

OCCUPATIONAL BANDS	MALE				FEMALE				Grand Total
	AFRICAN	COLOURED	INDIAN	WHITE	AFRICAN	COLOURED	INDIAN	WHITE	
Professionally qualified and experienced specialists and mid-management	11		2	1	6		1		21
Semi-skilled and discretionary decision making	17				11				28
Senior management	5				3		1		9
Skilled technical and academically qualified workers- junior management- supervisors- foremen- and superintendents	45			2	46				93
Top management					1				1
Unskilled and defined decision making	2				6				8
Total	80	0	2	3	73	0	1	1	160
Employees with disabilities								1	1

Table 3.6.3 - Recruitment for the period 1 April 2019 to 31 March 2020

OCCUPATIONAL BANDS	MALE				FEMALE				Grand Total
	AFRICAN	COLOURED	INDIAN	WHITE	AFRICAN	COLOURED	INDIAN	WHITE	
Total	0	0	0	0	0	0	0	0	0
TRANSFERS TO THE DEPARTMENT	81	2	81	3	1	1	1	1	169
TOTAL INCLUDING TRANSFERS TO DEPARTMENT	81	0	2	3	81	0	1	1	169
Employees with disabilities									0

Table 3.6.4 - Promotions for the period 1 April 2019 to 31 March 2020

OCCUPATIONAL BANDS	MALE					FEMALE					Grand Total
	AFRICAN	COLOURED	INDIAN	WHITE	AFRICAN	COLOURED	INDIAN	WHITE			
Professionally qualified and experienced specialists and mid-management					1						1
Skilled technical and academically qualified workers-junior management- supervisors- foremen- and superintendents	1				1						2
Total	1	0	0	0	2	0	0	0	0	0	3
Employees with disabilities											0

Table 3.6.5 - Terminations for the period 1 April 2019 to 31 March 2020

OCCUPATIONAL BANDS	MALE					FEMALE					Grand Total
	AFRICAN	COLOURED	INDIAN	WHITE	AFRICAN	COLOURED	INDIAN	WHITE			
Professionally qualified and experienced specialists and mid-management	1				1						2
Semi-skilled and discretionary decision making	1				1						2
Senior management					1						1
Skilled technical and academically qualified workers-junior management- supervisors- foremen- and superintendents	1				7						8
Top management					1						1
Unskilled and defined decision making					2						4
Total Terminations	5	0	0	0	13	0	0	0	0	0	18
TRANSFER OF A PERSON TO ANOTHER PERSAL BUREAU											
INTER DEPARTMENTAL TRANSFER (WITHIN NWP)											
TOTAL INCLUDING TRANSFERS OUT OF PERSAL	5	0	0	0	13	0	0	0	0	0	18
Employees with disabilities											0

Table 3.8.1 Performance Rewards by race, gender and disability, 1 April 2019 to 31 March 2020

RACE	GENDER	Beneficiary Profile			Cost	
		No. of Beneficiaries	No. of Employees as at 31 March 2020	% of total within group	Cost	Average cost per employee
AFRICAN	FEMALE	25	73	34	R 410 459,23	R 16 418,40
	MALE	27	80	34	R 481 271,37	R 17 824,90
COLOURED	FEMALE			0		R 0,00
	MALE			0		R 0,00
INDIAN	FEMALE		1	0		R 0,00
	MALE	1	2	50	R 41 302,65	R 41 302,70
WHITE	FEMALE	1	1	100	R 52 549,50	R 52 549,50
	MALE	1	3	33	R 30 964,68	R 30 964,70
TOTAL		55	160	34	R 1 016 547,43	R 18 482,70
EMPLOYEES WITH DISABILITY		1	1	100	R 52 549,50	R 52 549,50

Table 3.8.2 Performance Rewards by salary bands for personnel below Senior Management Service, 1 April 2019 to 31 March 2020

SALARY BANDS	Beneficiary Profile			Cost		Total cost as a % of the total personnel expenditure
	No. of Beneficiaries	No. of Employees as at 31 March 2020	% of total within salary bands	Total Cost	Average cost per employee	
Lower skilled (Levels 1-2)	1	3	33	R 5 124,15	R 5 124,20	0
Skilled (Levels 3-5)	21	28	75	R 214 432,44	R 10 211,10	0
Highly skilled production (Levels 6-8)	20	71	28	R 356 013,25	R 17 800,70	0
Highly skilled supervision (Levels 9-12)	12	34	35	R 388 428,09	R 32 369,00	0
Contract (Levels 1-12)		14	0		R 0,00	0
Total	54	150	36	R 963 997,93	R 17 851,80	1

Table 3.8.3 Performance Rewards by critical occupations, 1 April 2019 to 31 March 2020

Occupation	Beneficiary Profile			Cost	
	No. of Beneficiaries	No. of Employees as at 31 March 2020	% of total within occupation	Total Cost	Average Cost per employee
Administrative related	22	59	37	R 454 903,86	R 20 677,40
All artisans in the building metal machinery etc.		9	0		R 0,00
Architects town and traffic planners		1	0		R 0,00
Building and other property caretakers		1	0		R 0,00
Bus and heavy vehicle drivers	5	6	83	R 54 267,30	R 10 853,50
Cartographers and surveyors		1	0		R 0,00
Civil engineering technicians	1	3	33	R 40 842,30	R 40 842,30
Cleaners in offices workshops hospitals etc.	4	10	40	R 33 671,49	R 8 417,90
Engineering sciences related		1	0		R 0,00
Engineers and related professionals		8	0		R 0,00
Finance and economics related	2	3	67	R 76 675,95	R 38 338,00
Financial clerks and credit controllers	1	2	50	R 24 280,56	R 24 280,60
Head of department/chief executive officer		1	0		R 0,00
Human resources & organisat developm & relate prof		1	0		R 0,00
Human resources clerks		1	0		R 0,00
Inspectors of apprentices works and vehicles	2	10	20	R 23 228,85	R 11 614,40
Messengers porters and deliverers	1	2	50	R 15 413,28	R 15 413,30
Other administrat & related clerks and organisers	8	14	57	R 112 006,17	R 14 000,80
Other administrative policy and related officers	7	13	54	R 115 647,37	R 16 521,10
Secretaries & other keyboard operating clerks	1	7	14	R 13 060,80	R 13 060,80
Senior managers	1	7	14	R 52 549,50	R 52 549,50
TOTAL	55	160	34	R 1 016 547,43	R 18 482,70

Table 3.8.4 Performance related rewards (cash bonus) by salary bands for Senior Management Service, 1 April 2019 to 31 March 2020

SALARY BANDS	Beneficiary Profile			Cost		Total cost as a % of the total personnel expenditure
	No. of Beneficiaries	No. of Employees as at 31 March 2020	% of total within salary bands	Total Cost	Average cost per employee	
Senior Management Service Band A (Level 13)	1	7	14	R 52 549,50	R 52 549,50	0
Senior Management Service Band B (Level 14)		2	0		R 0,00	0
Senior Management Service Band C (Level 15)			0		R 0,00	0
MEC & Senior Management Service Band D (Level 16)		1	0		R 0,00	0
Contract (Levels 13-16)		1	0		R 0,00	0
Total	1	10	10	R 52 549,50	R 52 549,50	0

Table 3.9.1 Foreign workers by salary band for the period 1 April 2019 and 31 March 2020

SALARY BANDS	1 April 2019		31 March 2020		Change	
	Number	% of total	Number	% of total	Number	% of total
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 (Level 13-16)		0		0	0	0
Contract (Levels 1-2)		0		0	0	0
Contract (Levels 3-5)		0		0	0	0
Contract (Levels 6-8)		0		0	0	0
Contract (Levels 9-12)		0		0	0	0
Periodical Remuneration		0		0	0	0
Abnormal Appointment		0		0	0	0
Grand Total	0	0	0	0	0	0

Table 3.9.2 Foreign workers by major occupation for the period 1 April 2019 and 31 March 2020

Occupation	1 April 2019		31 March 2020		Change	
	Number	% of total	Number	% of total	Number	% of total
			0		0	0
Grand Total	0	0	0	0	0	0

Table 3.10.1 Sick leave, 1 January 2019 to 31 December 2019

SALARY BANDS	Total days	% days with medical certification	No. of employees using sick leave	% of total employees using sick leave	Average days per employee	Estimated Cost
Lower skilled (Levels 1-2)	34	82	2	3	17	R 19 324,24
Skilled (Levels 3-5)	199	94	20	25	10	R 177 022,97
Highly skilled production (Levels 6-8)	326	90	33	41	10	R 511 312,33
Highly skilled supervision (Levels 9-12)	247	93	18	22	14	R 585 612,04
Senior management (Levels 13-16)	59	98	8	10	7	R 253 716,97
Grand Total	865	92	81	100	11	R 1 546 988,55

Table 3.10.2 Disability leave (temporary and permanent), 1 January 2019 to 31 December 2019

SALARY BANDS	Total Days	% days with medical certification	No. of employees using Disability Leave	% of total employees using Disability Leave	Average days per employee	Estimated Cost
Lower skilled (Levels 1-2)		0		0	0	
Skilled (Levels 3-5)		0		0	0	
Highly skilled production (Levels 6-8)	52	100	2	67	26	R 86 375,10
Highly skilled supervision (Levels 9-12)	5	100	1	33	5	R 10 981,15
Senior management (Levels 13-16)		0		0	0	
Grand Total	57	100	3	100	19	R 97 356,25

Table 3.10.3 Annual leave 1 January 2019 to 31 December 2020

SALARY BANDS	Total days	Number of Employees using Annual Leave	Average days per employee
Lower skilled (Levels 1-2)	87	7	12
Skilled (Levels 3-5)	587	30	20
Highly skilled production (Levels 6-8)	1687	78	22
Highly skilled supervision (Levels 9-12)	758	40	19
Senior management (Levels 13-16)	154	11	14
Grand Total	3273	166	20

Table 3.10.4 Capped leave, 1 January 2019 to 31 December 2019

SALARY BANDS	Total days of capped leave taken	No. of Employees using capped leave	Average days per employee	Average capped leave per employee as at 31 March 2020	Total number of capped leave available at 31 March 2020
Lower skilled (Levels 1-2)			0	0	0
Skilled (Levels 3-5)			0	20	547,43
Highly skilled production (Levels 6-8)			0	32	2432,58
Highly skilled supervision (Levels 9-12)	1	1	1	31	1221,42
Senior management (Levels 13-16)			0	32	320,5
Grand Total	1	1	1	28	4521,93

Table 3.10.5 Leave Payouts for period 1 April 2019 to 31 March 2020

Reason	Total Amount	No. of Employees	Average payment per employee
Leave payout for 2019/20 due to non-utilisation of leave for the previous cycle (LEAVE DISCOUNTING (UNUSED LEAVE CR))	R 184 646,78	1	R 184 647,00
Capped leave payouts on termination of service for 2019/20 (LEAVE GRATUITY)	R 0,00	0	R 0,00
Current leave payout on termination of service for 2019/20 (LEAVE DISCOUNTING \ GRATUITY (UNUSED LEAVE CR))	R 1 101 919,82	9	R 122 436,00
Grand Total	R 1 286 566,60	10	R 128 657,00

Table 3.12.6 Strike Actions for the period 1 April 2019 to 31 March 2020

TOTAL DAYS	TOTAL COST	Amount recovered as a result of no work no pay
0	R 0,00	R 0,00

Table 3.14.1 Injury on duty, 1 April 2019 to 31 March 2020

Nature of injury on duty	Effect of injury on duty	Total	% of Total
			0
			0
			0
TOTAL		0	0

5. PART E: FINANCIAL INFORMATION

4. Financial Information

4.1 Report of the Auditor General

4.2 Annual Financial Statements

AUDITOR - GENERAL
SOUTH AFRICA

Auditing to build public confidence

Report of the auditor-general to the North West provincial legislature on vote no. 14: The Department of Human Settlements

Report on the audit of the financial statements

Disclaimer of opinion

1. I was engaged to audit the financial statements of the Department of Human Settlements set out on pages 106 to 172, which comprise the appropriation statement, the statement of financial position as at 31 March 2020, the statement of financial performance, statement of changes in net assets, and cash flow statement for the year then ended, as well as the notes to the financial statements, including a summary of significant accounting policies.
2. I do not express an opinion on the financial statements of the department. Because of the significance of the matters described in the basis for disclaimer of opinion section of this auditor's report, I have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on these financial statements.

Basis for disclaimer of opinion

Transfers and subsidies

3. I was unable to obtain sufficient appropriate audit evidence for transfers and subsidies as the department did not maintain adequate accounting records. I was unable to confirm the expenditure by alternative means. Consequently, I was unable to determine whether any adjustment relating to transfers and subsidies of R1 755 941 000 as disclosed in note 9 to the financial statements was necessary. Since the transfers and subsidies paid is included in the determination of net cash flow from operating activities reported in the cash flow statement, I was also unable to determine if any adjustment to the net cash flow from operating activities was necessary.

Compensation of employees

4. I was unable to obtain sufficient appropriate audit evidence for compensation of employees as the department did not maintain adequate accounting records. I was unable to confirm the expenditure by alternative means. Consequently, I was unable to determine whether any adjustment relating to compensation of employees of R106 091 000 as disclosed in note 5 to the financial statements was necessary.

Goods and services

5. I was unable to obtain sufficient appropriate audit evidence for goods and services as the department did not maintain adequate accounting records. I was unable to confirm the expenditure by alternative means. Consequently, I was unable to determine whether any adjustment relating to goods and services of R26 160 000 as disclosed in note 6 to the financial statements was necessary.

Cash and cash equivalents

6. I was unable to obtain sufficient appropriate audit evidence for cash and cash equivalents as the department did not maintain adequate accounting records. I was unable to confirm the cash and cash equivalents by alternative means. Consequently, I was unable to determine whether any adjustments relating to cash and cash equivalents of R56 433 000 as disclosed in note 12 to the financial statements or the cash flow

Voted funds to be surrendered to the revenue fund

7. I was unable to obtain sufficient appropriate audit evidence for the amount classified as voted funds to be surrendered to the revenue fund as the department did not maintain adequate accounting records. I was unable to confirm the amount by alternative means. Consequently, I was unable to determine whether any adjustment relating to voted funds to be surrendered to the revenue fund of -R79 348 000 as disclosed in note 18 to the financial statements was necessary.

Contingent liabilities

8. I was unable to obtain sufficient appropriate audit evidence for claims against the department included in contingent liabilities as disclosed as the documentation I considered necessary to support these claims were not available. I was unable to confirm the contingent liabilities by alternative means. Consequently, I was unable to determine whether any adjustment relating to contingent liabilities of R125 312 000 as disclosed in note 25 to the financial statements was necessary.

Accruals and payables not recognised

9. I was unable to obtain sufficient appropriate audit evidence for the accruals and payables not recognised as the documentation I considered necessary to support these balances were not available. I was unable to confirm the amounts by alternative means. In addition, the department did not include all amounts where goods or services or invoices have been received but not yet paid, as a result the accruals and payables not recognised were understated by R18 130 656. Consequently, I was unable to determine whether any adjustment relating to accruals of R8 698 000 and payables not recognised of R123 048 000 as disclosed in note 27 to the financial statements was necessary.

Appropriation statement

10. I was unable to obtain sufficient appropriate audit evidence that the calculation of the actual expenditure amounts in the appropriation statement were appropriately accounted for due to the status of the accounting records. I was unable to confirm the actual expenditure amounts by alternative means. Consequently, I was unable to determine whether any adjustment relating to actual expenditure amounts and the resultant variances as disclosed in the appropriation statement was necessary.

Related party transactions

11. The department did not disclose all the related party relationships in accordance with the Modified Cash Standard (MCS), *Chapter 15: Related party disclosures*. Departments and entities in the provincial sphere of government are related as they are under common control, however the department did not disclose that all provincial departments, trading entities, schedule 3C and 3D public entities as well as the provincial legislature are related parties. In addition, the department did not disclose the impact of the Cabinet resolution to invoke section 100(1)(a) of the Constitution on 23 May 2018 at the department and the establishment of the Inter-Ministerial Task Team (IMTT), which is constituted of several ministers to address the challenges facing the province, together with interventions at other provincial departments in note 33 to the financial statements.

Irregular expenditure

12. Section 40 of the Public Finance Management Act of South Africa, 1999 (Act No. 1 of 1999) (PFMA) requires the disclosure of irregular expenditure incurred. The department made payments of R32 409 165 in contravention of the supply chain management requirements in the current year which were not included in irregular expenditure disclosed. As the department did not quantify the full extent of irregular expenditure, it

was impracticable to determine the resultant misstatement to irregular expenditure of R125 179 000 as disclosed in note 31 to the financial statements.

Other matter

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

Unaudited supplementary schedules

14. The supplementary information set out on pages 169 to 172 does not form part of the financial statements and is presented as additional information. I have not audited these schedules and, accordingly, I do not express an opinion thereon.

Responsibilities of the accounting officer for the financial statements

15. The accounting officer is responsible for the preparation and fair presentation of the financial statements in accordance with the MCS prescribed by National Treasury and the requirements of the PFMA and the Division of Revenue Act of South Africa, 2019 (Act No. 16 of 2019) (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.
16. In preparing the financial statements, the accounting officer is responsible for assessing the Department of Human Settlement'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 there is no realistic alternative but to do so.

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

17. My responsibility is to conduct an audit of the financial statements in accordance with International Standards on Auditing (ISAs) and to issue an auditor's report. However, because of the matters described in the basis for disclaimer of opinion section of this auditor's, I was not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on these financial statements.
18. I am independent of the department in accordance with sections 290 and 291 of the *Code of ethics for professional accountants* and parts 1 and 3 of the *International Code of Ethics for Professional Accountants (including International Independence Standards)* of the International Ethics Standards Board for Accountants (IESBA codes) as well as the ethical requirements that are relevant to my audit of the financial statements in South Africa. I have fulfilled my other ethical responsibilities in accordance with these requirements and the IESBA codes.

Report on the audit of the annual performance report

Introduction and scope

19. In accordance with the Public Audit Act of South Africa, 2004 (Act No. 25 of 2004) (PAA) and the general notice issued in terms thereof, I have a responsibility to report on the usefulness and reliability on the reported performance information against predetermined objectives for the selected programme presented in the annual performance report. I was engaged to perform procedures to identify findings but not to gather evidence to express assurance.
20. I was engaged to evaluate 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 annual performance report of the department for the year ended 31 March 2020:

Programmes	Pages in the annual performance report
Programme 3 - Housing development	44-49

21. The material findings in respect of the usefulness and reliability of the selected programme are as follows:

Programme 3 - Housing development

Indicator: Number of catalytic projects implemented

22. I was unable to audit the usefulness and reliability of the reported indicator against the reported target of 2, since it was not pre-determined and included in the approved annual performance plan (APP) for the year under review.

Various indicators

23. I was unable to obtain sufficient appropriate audit evidence for the achievement and the reasons for variances as reported in the annual performance report (APR) for the indicators listed below. This was due to the lack of accurate and complete records. I was unable to confirm the reported achievement and the reported reasons for variances by alternative means. Consequently, I was unable to determine whether any adjustments were required to the reported achievements and the reported reasons for variances

Indicator description	Planned target	Reported achievement
Number of title deeds transferred to new home owners	4913	828
Number of sites serviced	7396	5472
Number of military veteran units constructed	155	28
Number of housing units constructed around mining towns <ul style="list-style-type: none"> • Madibeng • Matlosana • Rustenburg • Moses Kotane • Kgetlengrivier 	3136	2461

Various indicators

24. For the indicators listed below, the reported indicator and/or target did not agree to the planned indicator and/or target as per the approved APP. These changes were made without the necessary approval. Furthermore, I was unable to obtain sufficient appropriate audit evidence for the achievement and the reasons for variances as reported in the APR for the indicators listed below. This was due to the lack of accurate and complete records. I was unable to confirm the reported achievement and the reasons for variances by alternative means. Consequently, I was unable to determine whether any adjustments were required to the reported achievements and the reported reasons for variances.

Indicator description per APP)	Indicator description per Annual performance report (APR)	Planned target per APP	Planned target per APR	Reported achievement
Number of title deeds transferred to owners (Pre and Post)	Number of title deeds transferred to owners (Pre and Post)	16636	14341	2288
Number of housing units constructed excl. Military Veterans and mining towns	Number of housing units constructed excluding Military Veterans	6394	6394	3783

Other matter

25. I draw attention to the matter below.

Achievement of planned targets

26. Refer to the annual performance report on pages 26 to 49 for information on the achievement of planned targets for the year and explanations provided for the underachievement of a significant number of targets. This information should be considered in the context of the material findings on the usefulness and reliability of the reported performance information in paragraphs 22 to 24 of this report.

Report on audit of compliance with legislation

Introduction and scope

27. In accordance with the PAA and the general notice issued in terms thereof, I have a responsibility to report material findings on the compliance of the department with specific matters in key legislation. I performed procedures to identify findings but not to gather evidence to express assurance.
28. The material findings on compliance with specific matters in key legislation are as follows:

Annual financial statements

29. Financial statements were not submitted for auditing within two months after the end of financial year, as required by section 40(1)(c)(i) of the PFMA.
30. 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 and the supporting records could not be provided subsequently, which resulted in the financial statements receiving a disclaimer of opinion.

Expenditure management

31. The accounting officer did not take effective and appropriate steps to prevent irregular expenditure as required by section 38(1)(c)(ii) of the PFMA and Treasury Regulation 9.1.1. As reported in the basis for disclaimer opinion the full extent of the irregular expenditure could not be quantified. The majority of the disclosed irregular expenditure was caused by the allocation of additional work which was not in the tender document and the overspending on the contracts.

32. I was unable to obtain sufficient appropriate audit evidence that public money was spent / committed with the approval of the accounting officer or a properly delegated officer, as required by Treasury Regulation 8.2.1.
33. I was unable to obtain sufficient appropriate audit evidence that payments were made within 30 days or an agreed period after receipt of an invoice, as required by Treasury Regulation 8.2.3.
34. I was unable to obtain sufficient appropriate audit evidence that the resources of the department were utilized economically, as required by section 38(1)(b) and 45(b) of the PFMA
35. Effective internal controls were not in place for approval and processing of payments, as required by Treasury Regulation 8.1.1.

Utilisation of conditional grants

36. I was unable to obtain sufficient appropriate audit evidence that the Human Settlements Development Grant (HSDG) and Title Deeds Restoration Grant (TDRG) was spent for the purposes stipulated in the schedule concerned, as required by section 17(1) of the DoRA.
37. The performance of the programmes funded by the HSDG and TDRG was not evaluated, as required by section 12(5) of the DoRA.
38. A portion of the funds received from the HSDG to the value of R200 000 000 were transferred to City of Matlosana without a payment schedule being entered into, as required by section 17(2) of the DoRA.
39. A portion of the funds received from the HSDG to the value of R200 000 000 were transferred to City of Matlosana without approval of the transfer in the budget of the department and was not approved by the National Treasury, as required by section 17(2)(a)(i) and (ii)(bb) of the DoRA.

Strategic planning and performance management

40. The annual performance plan did not include the expected outcomes and programme outputs of the programmes, as required by Treasury Regulation 5.2.3(d).

Procurement and contract management

41. Some of the goods and services with a transaction value below R500 000 were procured without obtaining the required price quotations, as required by Treasury Regulation 16A6.1.
42. Some of the bid documentation 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 Preferential Procurement Regulation 8(2).
43. Some of the commodities designated for local content and production, were procured from suppliers who did not submit a declaration on local production and content as required by the 2017 Preferential Procurement Regulations.
44. Some of the commodities designated for local content and production, were procured from suppliers who did not meet the prescribed minimum threshold for local production and content, as required by the 2017 Preferential Procurement Regulation 8(5).
45. Some of the contracts were extended or modified without the approval of a properly delegated official as required by section 44 of the PFMA and Treasury Regulations 8.1 and 8.2.
46. In some instances, persons in service of the department whose close family members, partners or associates had a private or business interest in contracts awarded by the department failed to disclose such interest, as required by Treasury Regulation 16A8.4.
47. In some instances, persons in service of the department whose close family members/ partners/ associates had a private or business interest in contracts awarded by the

department participated in the process relating to that contract in contravention of Treasury Regulation 16A8.4.

Internal control deficiencies

48. 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 thereon. The matters reported below are limited to the significant internal control deficiencies that resulted in the basis for disclaimer of opinion, the findings on the annual performance report and the findings on compliance with legislation included in this report.

- The reconfiguration process extended over an unreasonably long period of time which had a significant impact on leadership and management's ability to establish and implement monitoring and review processes for the year under review. As a result, effective oversight processes over financial and performance reporting was not established by leadership and those charged with governance.
- The inadequate staffing of the newly formed department and accessibility of financial and non-financial information of the department, which resided with the transferring department, had an impact on the effectiveness of the audit. The majority of the activities and transactions were processed by the transferring department and a proper formal hand-over was not done between the transferring and the receiving departments. Furthermore, the material misstatements identified in the financial statements and the annual performance report could have been avoided had the configuration process been finalised earlier and proper care been taken.

Other reports

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

Investigation

50. National Treasury and other law enforcement agencies were conducting investigations at the department into the erroneous transfer of R134 million to a municipality for housing projects and the transfer of R56 million to a service provider relating to the construction of residential units in unit 3, Mmabatho. These investigations were still in progress at the date of this report.

Auditor General

Potchefstroom

31 October 2020



ACCOUNTING POLICIES

**DEPARTMENT OF HUMAN SETTLEMENTS
VOTE 14**

ACCOUNTING POLICIES

for the year ended 31 March 2020

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	<p>Basis of preparation</p> <p>The financial statements have been prepared in accordance with the Modified Cash Standard.</p>
2	<p>Going concern</p> <p>The financial statements have been prepared on a going concern basis.</p>
3	<p>Presentation currency</p> <p>Amounts have been presented in the currency of the South African Rand (R) which is also the functional currency of the department.</p>
4	<p>Rounding</p> <p>Unless otherwise stated financial figures have been rounded to the nearest one thousand Rand (R'000).</p>
5	<p>Foreign currency translation</p> <p>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.</p>
6	<p>Comparative information</p>
6.1	<p>Prior period comparative information</p> <p>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.</p>
6.2	<p>Current year comparison with budget</p> <p>A comparison between the approved, final budget and actual amounts for each programme and economic classification is included in the appropriation statement.</p>

**DEPARTMENT OF HUMAN SETTLEMENTS
VOTE 14**

ACCOUNTING POLICIES

for the year ended 31 March 2020

7	Revenue
7.1	<p>Appropriated funds</p> <p>Appropriated funds comprises of departmental allocations as well as direct charges against the revenue fund (i.e. statutory appropriation).</p> <p>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.</p> <p>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.</p>
7.2	<p>Departmental revenue</p> <p>Departmental revenue is recognised in the statement of financial performance when received and is subsequently paid into the relevant revenue fund, unless stated otherwise.</p> <p>Any amount owing to the relevant revenue fund at the reporting date is recognised as a payable in the statement of financial position.</p>
7.3	<p>Accrued departmental revenue</p> <p>Accruals in respect of departmental revenue (excluding tax revenue) are recorded in the notes to the financial statements when:</p> <ul style="list-style-type: none"> • 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. <p>The accrued revenue is measured at the fair value of the consideration receivable.</p> <p>Accrued tax revenue (and related interest and / penalties) is measured at amounts receivable from collecting agents.</p> <p>Write-offs are made according to the department's debt write-off policy</p>
8	Expenditure
8.1	Compensation of employees
8.1.1	<p>Salaries and wages</p> <p>Salaries and wages are recognised in the statement of financial performance on the date of payment.</p>
8.1.2	<p>Social contributions</p> <p>Social contributions made by the department in respect of current employees are recognised in the statement of financial performance on the date of payment.</p> <p>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.</p>
8.2	<p>Other expenditure</p> <p>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.</p>

**DEPARTMENT OF HUMAN SETTLEMENTS
VOTE 14**

ACCOUNTING POLICIES

for the year ended 31 March 2020

8.3	<p>Accruals and payables not recognised</p> <p>Accruals and payables not recognised are recorded in the notes to the financial statements at cost at the reporting date.</p>
8.4	<p>Leases</p>
8.4.1	<p>Operating leases</p> <p>Operating lease payments made during the reporting period are recognised as current expenditure in the statement of financial performance on the date of payment.</p> <p>The operating lease commitments are recorded in the notes to the financial statements.</p>
8.4.2	<p>Finance leases</p> <p>Finance lease payments made during the reporting period are recognised as capital expenditure in the statement of financial performance on the date of payment.</p> <p>The finance lease commitments are recorded in the notes to the financial statements and are not apportioned between the capital and interest portions.</p> <p>Finance lease assets acquired at the end of the lease term are recorded and measured at the lower of:</p> <ul style="list-style-type: none"> • 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	<p>Aid Assistance</p>
9.1	<p>Aid assistance received</p> <p>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.</p> <p>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.</p>
9.2	<p>Aid assistance paid</p> <p>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.</p>
10	<p>Cash and cash equivalents</p> <p>Cash and cash equivalents are stated at cost in the statement of financial position.</p> <p>Bank overdrafts are shown separately on the face of the statement of financial position as a current liability.</p> <p>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.</p>
11	<p>Prepayments and advances</p> <p>Prepayments and advances are recognised in the statement of financial position when the department receives or disburses the cash.</p> <p>Prepayments and advances are initially and subsequently measured at cost.</p> <p><Indicate when prepayments are expensed and under what circumstances.></p>

**DEPARTMENT OF HUMAN SETTLEMENTS
VOTE 14**

ACCOUNTING POLICIES

for the year ended 31 March 2020

12	<p>Loans and receivables</p> <p>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.</p>
13	<p>Investments</p> <p>Investments are recognised in the statement of financial position at cost.</p>
14	<p>Financial assets</p>
14.1	<p>Financial assets (not covered elsewhere)</p> <p>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.</p> <p>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.</p>
14.2	<p>Impairment of financial assets</p> <p>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.</p>
15	<p>Payables</p> <p>Payables recognised in the statement of financial position are recognised at cost.</p>
16	<p>Capital Assets</p>
16.1	<p>Immovable capital assets</p> <p>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.</p> <p>Subsequent expenditure of a capital nature forms part of the cost of the existing asset when ready for use.</p> <p>Additional information on immovable assets not reflected in the assets register is provided in the notes to financial statements.</p>
16.2	<p>Movable capital assets</p> <p>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.</p> <p>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.</p> <p>All assets acquired prior to 1 April 2002 (or a later date as approved by the OAG) may be recorded at R1.</p> <p>Movable capital assets are subsequently carried at cost and are not subject to depreciation or</p>

**DEPARTMENT OF HUMAN SETTLEMENTS
VOTE 14**

ACCOUNTING POLICIES

for the year ended 31 March 2020

	<p>impairment.</p> <p>Subsequent expenditure that is of a capital nature forms part of the cost of the existing asset when ready for use.</p>
16.3	<p>Intangible assets</p> <p>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.</p> <p>Internally generated intangible assets are recorded in the notes to the financial statements when the department commences the development phase of the project.</p> <p>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.</p> <p>All assets acquired prior to 1 April 2002 (or a later date as approved by the OAG) may be recorded at R1.</p> <p>Intangible assets are subsequently carried at cost and are not subject to depreciation or impairment.</p> <p>Subsequent expenditure of a capital nature forms part of the cost of the existing asset when ready for use.</p>
16.4	<p>Project Costs: Work-in-progress</p> <p>Expenditure of a capital nature is initially recognised in the statement of financial performance at cost when paid.</p> <p>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.</p> <p>Where the department is not the custodian of the completed project asset, the asset is transferred to the custodian subsequent to completion.</p>
17	<p>Provisions and Contingents</p>
17.1	<p>Provisions</p> <p>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.</p>
17.2	<p>Contingent liabilities</p> <p>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.</p>
17.3	<p>Contingent assets</p>

**DEPARTMENT OF HUMAN SETTLEMENTS
VOTE 14**

ACCOUNTING POLICIES

for the year ended 31 March 2020

	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	<p>Capital commitments</p> <p>Capital commitments are recorded at cost in the notes to the financial statements.</p>
18	<p>Unauthorised expenditure</p> <p>Unauthorised expenditure is recognised in the statement of financial position until such time as the expenditure is either:</p> <ul style="list-style-type: none"> • approved by Parliament or the Provincial Legislature with funding and the related funds are received; or • approved by Parliament or the Provincial Legislature without funding and is written off against the appropriation in the statement of financial performance; or • transferred to receivables for recovery. <p>Unauthorised expenditure is measured at the amount of the confirmed unauthorised expenditure.</p>
19	<p>Fruitless and wasteful expenditure</p> <p>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.</p> <p>Fruitless and wasteful expenditure is removed from the notes to the financial statements when it is resolved or transferred to receivables for recovery.</p> <p>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.</p>
20	<p>Irregular expenditure</p> <p>Irregular expenditure is recorded in the notes to the financial statements when confirmed. The amount recorded is equal to the value of the irregular expenditure incurred unless it is impracticable to determine, in which case reasons therefor are provided in the note.</p> <p>Irregular expenditure is removed from the note when it is either condoned by the relevant authority, transferred to receivables for recovery or not condoned and is not recoverable.</p> <p>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.</p>
21	<p>Changes in accounting policies, accounting estimates and errors</p> <p>Changes in accounting policies that are effected by management have been applied retrospectively in accordance with MCS requirements, except to the extent that it is impracticable to determine the period-specific effects or the cumulative effect of the change in policy. In such instances the department shall restate the opening balances of assets, liabilities and net assets for the earliest period for which retrospective restatement is practicable.</p> <p>Changes in accounting estimates are applied prospectively in accordance with MCS requirements.</p> <p>Correction of errors is applied retrospectively in the period in which the error has occurred in</p>

DEPARTMENT OF HUMAN SETTLEMENTS
VOTE 14

ACCOUNTING POLICIES

for the year ended 31 March 2020

	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	<p>Events after the reporting date</p> <p>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.</p>
23	<p>Principal-Agent arrangements</p> <p>The department is party to a principal-agent arrangement for [include details here]. In terms of the arrangement the department is the [principal / agent] and is responsible for [include details here]. All related revenues, expenditures, assets and liabilities have been recognised or recorded in terms of the relevant policies listed herein. Additional disclosures have been provided in the notes to the financial statements where appropriate.</p>
24	<p>Departures from the MCS requirements</p> <p><i>Management has concluded that the financial statements present fairly the department's primary and secondary information; that the department complied with the Standard in full.</i></p>
25	<p>Capitalisation reserve</p> <p>The capitalisation reserve comprises of financial assets and/or liabilities originating in a prior reporting period but which are recognised in the statement of financial position for the first time in the current reporting period. Amounts are recognised in the capitalisation reserves when identified in the current period and are transferred to the National/Provincial Revenue Fund when the underlying asset is disposed and the related funds are received.</p>
26	<p>Recoverable revenue</p> <p>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.</p>
27	<p>Related party transactions</p> <p>A related party transaction is a transfer of resources, services or obligations between the reporting entity and a related party. Related party transactions within the Minister/MEC's portfolio are recorded in the notes to the financial statements when the transaction is not at arm's length.</p> <p>Key management personnel are those persons having the authority and responsibility for planning, directing and controlling the activities of the department. The number of individuals and their full compensation is recorded in the notes to the financial statements.</p>
28	<p>Inventories (<i>Effective from date determined in a Treasury Instruction</i>)</p> <p>At the date of acquisition, inventories are recognised at cost in the statement of financial performance.</p> <p>Where inventories are acquired as part of a non-exchange transaction, the inventories are measured at fair value as at the date of acquisition.</p> <p>Inventories are subsequently measured at the lower of cost and net realisable value or where intended for distribution (or consumed in the production of goods for distribution) at no or a nominal charge, the lower of cost and current replacement value.</p>

**DEPARTMENT OF HUMAN SETTLEMENTS
VOTE 14**

ACCOUNTING POLICIES

for the year ended 31 March 2020

29	<p>Public-Private Partnerships</p> <p>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.</p> <p>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.</p>
30	<p>Employee benefits</p> <p>The value of each major class of employee benefit obligation (accruals, payables not recognised and provisions) is disclosed in the Employee benefits note.</p>
31	<p>Transfers of functions</p> <p>Transfers 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.</p> <p>Transfers of functions are accounted for by the transferor by derecognising or removing assets and liabilities at their carrying amounts at the date of transfer.</p>
32	<p>Mergers</p> <p>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.</p> <p>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.</p>

NORTH WEST: HUMAN SETTLEMENTS
Appropriation Statement
for the year ended 31 March 2020

Appropriation per programme									
	2019/20							2018/19	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
Voted funds and Direct charges	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Programme									
1 ADMINISTRATION	110 370	-	-	110 370	71 479	38 891	64.8%	-	-
2 HOUSING NEEDS, PLANNING AND RESEARCH	45 623	-	-	45 623	38 964	6 659	85.4%	-	-
3 HOUSING DEVELOPMENT	2 071 406	-	-	2 071 406	1 777 965	293 441	85.8%	-	-
Programme sub total	2 227 399	-	-	2 227 399	1 888 408	338 991	84.8%	-	-
Statutory Appropriation	-	-	-	-	-	-	-	-	-
TOTAL	2 227 399	-	-	2 227 399	1 888 408	338 991	84.8%	-	-
Reconciliation with Statement of Financial Performance									
Add:									
Departmental receipts				709				-	-
NRF Receipts				-				-	-
Aid assistance				-				-	-
Actual amounts per Statement of Financial Performance (Total)				2 228 108				-	-
Add:									
Aid assistance					-				-
Prior year unauthorised expenditure approved without funding									
Actual amounts per Statement of Financial Performance Expenditure					1 888 408				-

Appropriation per economic classification									
	2019/20						2018/19		
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	192 172	-	-	192 172	132 251	59 921	68.8%	-	-
Compensation of employees	151 655	-	-	151 655	106 091	45 564	70.0%	-	-
Salaries and wages	125 837	(750)	-	125 087	91 287	33 800	73.0%	-	-
Social contributions	25 818	750	-	26 568	14 804	11 764	55.7%	-	-
Goods and services	40 517	-	-	40 517	26 160	14 357	64.6%	-	-
Administrative fees	796	75	-	871	746	125	85.6%	-	-
Advertising	600	-	-	600	89	511	14.8%	-	-
Minor assets	144	-	-	144	-	144	-	-	-
Audit costs: External	4 634	-	-	4 634	276	4 358	6.0%	-	-
Bursaries: Employees	326	-	-	326	91	235	27.9%	-	-
Catering: Departmental activities	660	104	-	764	407	357	53.3%	-	-
Communication (G&S)	857	(99)	-	758	255	503	33.6%	-	-
Computer services	388	(200)	-	188	-	188	-	-	-
Consultants: Business and advisory services	5 733	650	-	6 383	6 332	51	99.2%	-	-
Legal services	49	1 800	-	1 849	240	1 609	13.0%	-	-
Contractors	1 438	(207)	-	1 231	-	1 231	-	-	-
Agency and support / outsourced services	-	300	-	300	287	13	95.7%	-	-
Fleet services (including government motor transport)	2 144	-	-	2 144	251	1 893	11.7%	-	-
Housing	-	-	-	-	-	-	-	-	-
Consumable supplies	552	(49)	-	503	98	405	19.5%	-	-
Consumable: Stationery, printing and office supplies	1 023	1 029	-	2 052	813	1 239	39.6%	-	-
Operating leases	1 872	-	-	1 872	2 892	(1 020)	154.5%	-	-
Property payments	595	(500)	-	95	-	95	-	-	-
Transport provided: Departmental activity	25	-	-	25	-	25	-	-	-
Travel and subsistence	17 239	(3 078)	-	14 161	13 150	1 011	92.9%	-	-
Training and development	827	-	-	827	-	827	-	-	-
Operating payments	354	5	-	359	70	289	19.5%	-	-
Venues and facilities	261	70	-	331	67	264	20.2%	-	-
Rental and hiring	-	100	-	100	96	4	96.0%	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest (Incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	2 033 529	-	-	2 033 529	1 755 941	277 588	86.3%	-	-
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	36 960	-	-	36 960	36 960	-	100.0%	-	-
Public corporations	36 960	-	-	36 960	36 960	-	100.0%	-	-
Subsidies on products and production (pc)	-	-	-	-	-	-	-	-	-
Other transfers to public corporations	36 960	-	-	36 960	36 960	-	100.0%	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pe)	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	1 996 569	-	-	1 996 569	1 718 981	277 588	86.1%	-	-
Social benefits	350	-	-	350	216	134	61.7%	-	-
Other transfers to households	1 996 219	-	-	1 996 219	1 718 765	277 454	86.1%	-	-
Payments for capital assets	1 698	-	-	1 698	216	1 482	12.7%	-	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	1 698	-	-	1 698	216	1 482	12.7%	-	-
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	1 698	-	-	1 698	216	1 482	12.7%	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payment for financial assets	-	-	-	-	-	-	-	-	-
	2 227 399	-	-	2 227 399	1 888 408	338 991	84.8%	-	-

Programme 1: ADMINISTRATION

	2019/20							2018/19	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Sub programme									
1. OFFICE OF THE HOD	5 739	-	-	5 739	148	5 591	2.6%	-	-
2. FINANCIAL MANAGEMENT	26 386	-	-	26 386	4 065	22 321	15.4%	-	-
3. COMMUNICATION SERVICES	78 245	-	-	78 245	67 266	10 979	86.0%	-	-
4. STRATEGIC PLANNING - MONITORING AND EVALUATION	-	-	-	-	-	-	-	-	-
5. HUMAN RESOURCE MANAGEMENT AND DEVELOPMENT	-	-	-	-	-	-	-	-	-
	110 370	-	-	110 370	71 479	38 891	64.8%	-	-
Economic classification									
Current payments	71 362	-	-	71 362	34 303	37 059	48.1%	-	-
Compensation of employees	51 811	-	-	51 811	29 060	22 751	56.1%	-	-
Salaries and wages	45 444	(450)	-	44 994	24 559	20 435	54.6%	-	-
Social contributions	6 367	450	-	6 817	4 501	2 316	66.0%	-	-
Goods and services	19 551	-	-	19 551	5 243	14 308	26.8%	-	-
Administrative fees	173	100	-	273	168	105	61.5%	-	-
Advertising	600	-	-	600	91	509	15.2%	-	-
Minor assets	144	-	-	144	-	144	-	-	-
Audit costs: External	4 634	-	-	4 634	276	4 358	6.0%	-	-
Bursaries: Employees	326	-	-	326	91	235	27.9%	-	-
Catering: Departmental activities	401	(1)	-	400	51	349	12.8%	-	-
Communication (G&S)	857	(99)	-	758	255	503	33.6%	-	-
Computer services	388	(200)	-	188	-	188	-	-	-
Consultants: Business and advisory services	46	-	-	46	7	39	15.2%	-	-
Legal services	49	-	-	49	-	49	-	-	-
Contractors	1 438	(207)	-	1 231	-	1 231	-	-	-
Fleet services (including government motor transport)	2 144	-	-	2 144	251	1 893	11.7%	-	-
Consumable supplies	513	(49)	-	464	52	412	11.2%	-	-
Consumable: Stationery, printing and office supplies	999	749	-	1 748	575	1 173	32.9%	-	-
Operating leases	1 872	-	-	1 872	2 892	(1 020)	154.5%	-	-
Property payments	595	(500)	-	95	-	95	-	-	-
Transport provided: Departmental activity	25	-	-	25	-	25	-	-	-
Travel and subsistence	3 029	207	-	3 236	534	2 702	16.5%	-	-
Training and development	827	-	-	827	-	827	-	-	-
Operating payments	230	-	-	230	-	230	-	-	-
Venues and facilities	261	-	-	261	-	261	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest (Incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	37 310	-	-	37 310	36 960	350	99.1%	-	-
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	36 960	-	-	36 960	36 960	-	100.0%	-	-
Public corporations	36 960	-	-	36 960	36 960	-	100.0%	-	-
Subsidies on products and production (pc)	-	-	-	-	-	-	-	-	-
Other transfers to public corporations	36 960	-	-	36 960	36 960	-	100.0%	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pe)	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	350	-	-	350	-	350	-	-	-
Social benefits	350	-	-	350	-	350	-	-	-
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	1 698	-	-	1 698	216	1 482	12.7%	-	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	1 698	-	-	1 698	216	1 482	12.7%	-	-
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	1 698	-	-	1 698	216	1 482	12.7%	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payment for financial assets	110 370	-	-	110 370	71 479	38 891	64.8%	-	-

Subprogramme: 1.1: OFFICE OF THE HOD	2019/20							2018/19	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Economic classification									
Current payments	5 555	-	-	5 555	148	5 407	2.7%	-	-
Compensation of employees	4 429	-	-	4 429	-	4 429	-	-	-
Salaries and wages	4 073	-	-	4 073	-	4 073	-	-	-
Social contributions	356	-	-	356	-	356	-	-	-
Goods and services	1 126	-	-	1 126	148	978	13.1%	-	-
Administrative fees	20	-	-	20	-	20	-	-	-
Advertising	114	-	-	114	91	23	79.8%	-	-
Minor assets	6	-	-	6	-	6	-	-	-
Catering: Departmental activities	53	-	-	53	-	53	-	-	-
Communication (G&S)	47	-	-	47	-	47	-	-	-
Consumable supplies	118	(49)	-	69	2	67	2.9%	-	-
Consumable: Stationery, printing and office supplies	69	49	-	118	55	63	46.6%	-	-
Travel and subsistence	496	-	-	496	-	496	-	-	-
Venues and facilities	203	-	-	203	-	203	-	-	-
Rental and hiring	-	-	-	-	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest (Incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies (non-business entities)	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pc)	-	-	-	-	-	-	-	-	-
Other transfers to public corporations	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pe)	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-
Social benefits	-	-	-	-	-	-	-	-	-
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	184	-	-	184	-	184	-	-	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	184	-	-	184	-	184	-	-	-
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	184	-	-	184	-	184	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payment for financial assets	-	-	-	-	-	-	-	-	-
Total	5 739	-	-	5 739	148	5 591	2.6%	-	-

	2019/20							2018/19	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	26 252	-	-	26 252	4 065	22 187	15.5%	-	-
Compensation of employees	15 221	-	-	15 221	-	15 221	-	-	-
Salaries and wages	13 309	-	-	13 309	-	13 309	-	-	-
Social contributions	1 912	-	-	1 912	-	1 912	-	-	-
Goods and services	11 031	-	-	11 031	4 065	6 966	36.9%	-	-
Administrative fees	102	100	-	202	168	34	83.2%	-	-
Minor assets	119	-	-	119	-	119	-	-	-
Audit costs: External	4 634	-	-	4 634	276	4 358	6.0%	-	-
Catering: Departmental activities	50	-	-	50	-	50	-	-	-
Communication (G&S)	335	(100)	-	235	-	235	-	-	-
Computer services	58	-	-	58	-	58	-	-	-
Fleet services (including government motor transport)	2 144	-	-	2 144	251	1 893	11.7%	-	-
Consumable supplies	203	-	-	203	-	203	-	-	-
Consumable: Stationery, printing and office supplies	340	500	-	840	478	362	56.9%	-	-
Operating leases	1 872	-	-	1 872	2 892	(1 020)	154.5%	-	-
Property payments	595	(500)	-	95	-	95	-	-	-
Travel and subsistence	579	-	-	579	-	579	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest (Incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies (non-business entities)	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pc)	-	-	-	-	-	-	-	-	-
Other transfers to public corporations	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pe)	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-
Social benefits	-	-	-	-	-	-	-	-	-
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	134	-	-	134	-	134	-	-	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	134	-	-	134	-	134	-	-	-
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	134	-	-	134	-	134	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payment for financial assets	-	-	-	-	-	-	-	-	-
Total	26 386	-	-	26 386	4 065	22 321	15.4%	-	-

Subprogramme: 1.3: COMMUNICATION SERVICES

	2019/20							2018/19	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Economic classification									
Current payments	39 555	-	-	39 555	30 090	9 465	76.1%	-	-
Compensation of employees	32 161	-	-	32 161	29 060	3 101	90.4%	-	-
Salaries and wages	28 062	(450)	-	27 612	24 559	3 053	88.9%	-	-
Social contributions	4 099	450	-	4 549	4 501	48	98.9%	-	-
Goods and services	7 394	-	-	7 394	1 030	6 364	13.9%	-	-
Administrative fees	51	-	-	51	-	51	-	-	-
Advertising	486	-	-	486	-	486	-	-	-
Minor assets	19	-	-	19	-	19	-	-	-
Bursaries: Employees	326	-	-	326	91	235	27.9%	-	-
Catering: Departmental activities	298	(1)	-	297	51	246	17.2%	-	-
Communication (G&S)	475	1	-	476	255	221	53.6%	-	-
Computer services	330	(200)	-	130	-	130	-	-	-
Consultants: Business and advisory services	46	-	-	46	7	39	15.2%	-	-
Legal services	49	-	-	49	-	49	-	-	-
Contractors	1 438	(207)	-	1 231	-	1 231	-	-	-
Consumable supplies	192	-	-	192	50	142	26.0%	-	-
Consumable: Stationery, printing and office supplies	590	200	-	790	42	748	5.3%	-	-
Transport provided: Departmental activity	25	-	-	25	-	25	-	-	-
Travel and subsistence	1 954	207	-	2 161	534	1 627	24.7%	-	-
Training and development	827	-	-	827	-	827	-	-	-
Operating payments	230	-	-	230	-	230	-	-	-
Venues and facilities	58	-	-	58	-	58	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest (Incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	37 310	-	-	37 310	36 960	350	99.1%	-	-
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies (non-business entities)	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	36 960	-	-	36 960	36 960	-	100.0%	-	-
Public corporations	36 960	-	-	36 960	36 960	-	100.0%	-	-
Subsidies on products and production (pc)	-	-	-	-	-	-	-	-	-
Other transfers to public corporations	36 960	-	-	36 960	36 960	-	100.0%	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pe)	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	350	-	-	350	-	350	-	-	-
Social benefits	350	-	-	350	-	350	-	-	-
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	1 380	-	-	1 380	216	1 164	15.7%	-	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	1 380	-	-	1 380	216	1 164	15.7%	-	-
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	1 380	-	-	1 380	216	1 164	15.7%	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payment for financial assets	-	-	-	-	-	-	-	-	-
Total	78 245	-	-	78 245	67 266	10 979	86.0%	-	-

Programme 2: HOUSING NEEDS, PLANNING AND RESEARCH

	1	2	3	4	5	6	7	8	9
	2019/20						2018/19		
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Sub programme									
1. HOUSING NEEDS, PLANNING AND TECHNICAL SERVICES	45 623	-	-	45 623	38 964	6 659	85.4%	-	-
	45 623	-	-	45 623	38 964	6 659	85.4%	-	-
Economic classification									
Current payments	45 623	-	-	45 623	38 964	6 659	85.4%	-	-
Compensation of employees	34 037	-	-	34 037	27 590	6 447	81.1%	-	-
Salaries and wages	30 952	(300)	-	30 652	24 227	6 425	79.0%	-	-
Social contributions	3 085	300	-	3 385	3 363	22	99.4%	-	-
Goods and services	11 586	-	-	11 586	11 374	212	98.2%	-	-
Administrative fees	140	15	-	155	154	1	99.4%	-	-
Advertising	-	-	-	-	(2)	2	-	-	-
Catering: Departmental activities	259	80	-	339	335	4	98.8%	-	-
Consultants: Business and advisory services	5 687	650	-	6 337	6 325	12	99.8%	-	-
Agency and support / outsourced services	-	300	-	300	287	13	95.7%	-	-
Consumable supplies	-	-	-	-	32	(32)	-	-	-
Consumable: Stationery, printing and office supplies	24	10	-	34	-	34	-	-	-
Travel and subsistence	5 402	(1 215)	-	4 187	4 073	114	97.3%	-	-
Operating payments	74	-	-	74	17	57	23.0%	-	-
Venues and facilities	-	60	-	60	57	3	95.0%	-	-
Rental and hiring	-	100	-	100	96	4	96.0%	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest (Incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pc)	-	-	-	-	-	-	-	-	-
Other transfers to public corporations	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pe)	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-
Social benefits	-	-	-	-	-	-	-	-	-
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	-	-	-	-	-	-	-	-	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	-	-	-	-	-	-	-	-	-
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payment for financial assets	-	-	-	-	-	-	-	-	-
	45 623	-	-	45 623	38 964	6 659	85.4%	-	-

Programme 3: HOUSING DEVELOPMENT

	2019/20							2018/19	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Sub programme									
1 ADMINISTRATION - HOUSING DEVELOPMENT	75 187	-	-	75 187	59 200	15 987	78.7%	-	-
2 PROVINCIAL INTERVENTION	230 242	-	-	230 242	480 036	(249 794)	208.5%	-	-
3 INCREMENTAL INTERVENTION	1 237 474	-	-	1 237 474	871 408	366 066	70.4%	-	-
4 RURAL INTERVENTION	528 503	-	-	528 503	367 321	161 182	69.5%	-	-
	2 071 406	-	-	2 071 406	1 777 965	293 441	85.8%	-	-
Economic classification									
Current payments	75 187	-	-	75 187	58 984	16 203	78.4%	-	-
Compensation of employees	65 807	-	-	65 807	49 441	16 366	75.1%	-	-
Salaries and wages	49 441	-	-	49 441	42 501	6 940	86.0%	-	-
Social contributions	16 366	-	-	16 366	6 940	9 426	42.4%	-	-
Goods and services	9 380	-	-	9 380	9 543	(163)	101.7%	-	-
Administrative fees	483	(40)	-	443	424	19	95.7%	-	-
Catering: Departmental activities	-	25	-	25	21	4	84.0%	-	-
Legal services	-	1 800	-	1 800	240	1 560	13.3%	-	-
Consumable supplies	39	-	-	39	14	25	35.9%	-	-
Consumable: Stationery, printing and office supplies	-	270	-	270	238	32	88.1%	-	-
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	8 808	(2 070)	-	6 738	8 543	(1 805)	126.8%	-	-
Operating payments	50	5	-	55	53	2	96.4%	-	-
Venues and facilities	-	10	-	10	10	-	100.0%	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest (Incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	1 996 219	-	-	1 996 219	1 718 981	277 238	86.1%	-	-
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pc)	-	-	-	-	-	-	-	-	-
Other transfers to public corporations	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pe)	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	1 996 219	-	-	1 996 219	1 718 981	277 238	86.1%	-	-
Social benefits	-	-	-	-	-	216	(216)	-	-
Other transfers to households	1 996 219	-	-	1 996 219	1 718 765	277 454	86.1%	-	-
Payments for capital assets	-	-	-	-	-	-	-	-	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	-	-	-	-	-	-	-	-	-
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payment for financial assets	-	-	-	-	-	-	-	-	-
	2 071 406	-	-	2 071 406	1 777 965	293 441	85.8%	-	-

Subprogramme: 3.1: ADMINISTRATION - HOUSING DEVELOPMENT									
	1	2	3	4	5	6	7	8	9
	2019/20						2018/19		
Economic classification	Adjusted	Shifting		Final	Actual		ure as %	Final	Actual
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	75 187	-	-	75 187	58 984	16 203	78.4%	-	-
Compensation of employees	65 807	-	-	65 807	49 441	16 366	75.1%	-	-
Salaries and wages	49 441	-	-	49 441	42 501	6 940	86.0%	-	-
Social contributions	16 366	-	-	16 366	6 940	9 426	42.4%	-	-
Goods and services	9 380	-	-	9 380	9 543	(163)	101.7%	-	-
Administrative fees	483	(40)	-	443	424	19	95.7%	-	-
Catering: Departmental activities	-	25	-	25	21	4	84.0%	-	-
Legal services	-	1 800	-	1 800	240	1 560	13.3%	-	-
Consumable supplies	39	-	-	39	14	25	35.9%	-	-
Consumable: Stationery, printing and office supplies	-	270	-	270	238	32	88.1%	-	-
Travel and subsistence	8 808	(2 070)	-	6 738	8 543	(1 805)	126.8%	-	-
Operating payments	50	5	-	55	53	2	96.4%	-	-
Venues and facilities	-	10	-	10	10	-	100.0%	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest (Incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	-	-	-	216	(216)	-	-	-
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies (non-business entities)	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pc)	-	-	-	-	-	-	-	-	-
Other transfers to public corporations	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pe)	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	216	(216)	-	-	-
Social benefits	-	-	-	-	216	(216)	-	-	-
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	-	-	-	-	-	-	-	-	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	-	-	-	-	-	-	-	-	-
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payment for financial assets	-	-	-	-	-	-	-	-	-
Total	75 187	-	-	75 187	59 200	15 987	78.7%	-	-

Subprogramme: 3.2: PROVINCIAL INTERVENTION

	2019/20							2018
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000
Current payments	-	-	-	-	-	-	-	-
Compensation of employees	-	-	-	-	-	-	-	-
Salaries and wages	-	-	-	-	-	-	-	-
Social contributions	-	-	-	-	-	-	-	-
Goods and services	-	-	-	-	-	-	-	-
Administrative fees	-	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-	-
Minor assets	-	-	-	-	-	-	-	-
Audit costs: External	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-
Catering: Departmental activities	-	-	-	-	-	-	-	-
Communication (G&S)	-	-	-	-	-	-	-	-
Computer services	-	-	-	-	-	-	-	-
Consultants: Business and advisory services	-	-	-	-	-	-	-	-
Infrastructure and planning services	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-
Contractors	-	-	-	-	-	-	-	-
Agency and support / outsourced services	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-
Fleet services (including government motor transport)	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Consumable supplies	-	-	-	-	-	-	-	-
Consumable: Stationery, printing and office supplies	-	-	-	-	-	-	-	-
Operating leases	-	-	-	-	-	-	-	-
Property payments	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	-	-	-	-	-	-	-	-
Travel and subsistence	-	-	-	-	-	-	-	-
Training and development	-	-	-	-	-	-	-	-
Operating payments	-	-	-	-	-	-	-	-
Venues and facilities	-	-	-	-	-	-	-	-
Rental and hiring	-	-	-	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-
Interest (Incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-
Transfers and subsidies	230 242	-	-	230 242	480 036	(249 794)	208.5%	-
Provinces and municipalities	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-
Social security funds	-	-	-	-	-	-	-	-
Departmental agencies (non-business entities)	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-
Subsidies on products and production (pc)	-	-	-	-	-	-	-	-
Other transfers to public corporations	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-
Subsidies on products and production (pe)	-	-	-	-	-	-	-	-
Other transfers to private enterprises	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-
Households	230 242	-	-	230 242	480 036	(249 794)	208.5%	-
Social benefits	-	-	-	-	-	-	-	-
Other transfers to households	230 242	-	-	230 242	480 036	(249 794)	208.5%	-
Payments for capital assets	-	-	-	-	-	-	-	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-
Machinery and equipment	-	-	-	-	-	-	-	-
Transport equipment	-	-	-	-	-	-	-	-
Other machinery and equipment	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-
Payment for financial assets	-	-	-	-	-	-	-	-
Total	230 242	-	-	230 242	480 036	(249 794)	208.5%	-

Subprogramme: 3.3: INCREMENTAL INTERVENTION	1	2	3	4	5	6	7	8	9
	2019/20							2018/19	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	-	-	-	-	-	-	-	-	-
Compensation of employees	-	-	-	-	-	-	-	-	-
Salaries and wages	-	-	-	-	-	-	-	-	-
Social contributions	-	-	-	-	-	-	-	-	-
Goods and services	-	-	-	-	-	-	-	-	-
Administrative fees	-	-	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-	-	-
Minor assets	-	-	-	-	-	-	-	-	-
Audit costs: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	-	-	-	-	-	-	-	-	-
Communication (G&S)	-	-	-	-	-	-	-	-	-
Computer services	-	-	-	-	-	-	-	-	-
Consultants: Business and advisory services	-	-	-	-	-	-	-	-	-
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Contractors	-	-	-	-	-	-	-	-	-
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including government motor transport)	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Consumable supplies	-	-	-	-	-	-	-	-	-
Consumable: Stationery, printing and office supplies	-	-	-	-	-	-	-	-	-
Operating leases	-	-	-	-	-	-	-	-	-
Property payments	-	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	-	-	-	-	-	-	-	-	-
Training and development	-	-	-	-	-	-	-	-	-
Operating payments	-	-	-	-	-	-	-	-	-
Venues and facilities	-	-	-	-	-	-	-	-	-
Rental and hiring	-	-	-	-	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest (Incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	1 237 474	-	-	1 237 474	871 408	366 066	70.4%	-	-
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies (non-business entities)	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pc)	-	-	-	-	-	-	-	-	-
Other transfers to public corporations	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pe)	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	1 237 474	-	-	1 237 474	871 408	366 066	70.4%	-	-
Social benefits	-	-	-	-	-	-	-	-	-
Other transfers to households	1 237 474	-	-	1 237 474	871 408	366 066	70.4%	-	-
Payments for capital assets	-	-	-	-	-	-	-	-	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	-	-	-	-	-	-	-	-	-
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payment for financial assets	-	-	-	-	-	-	-	-	-
Total	1 237 474	-	-	1 237 474	871 408	366 066	70.4%	-	-

	2019/20							2018/19	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	-	-	-	-	-	-	-	-	-
Compensation of employees	-	-	-	-	-	-	-	-	-
Salaries and wages	-	-	-	-	-	-	-	-	-
Social contributions	-	-	-	-	-	-	-	-	-
Goods and services	-	-	-	-	-	-	-	-	-
Administrative fees	-	-	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-	-	-
Minor assets	-	-	-	-	-	-	-	-	-
Audit costs: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	-	-	-	-	-	-	-	-	-
Communication (G&S)	-	-	-	-	-	-	-	-	-
Computer services	-	-	-	-	-	-	-	-	-
Consultants: Business and advisory services	-	-	-	-	-	-	-	-	-
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Contractors	-	-	-	-	-	-	-	-	-
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including government motor transport)	-	-	-	-	-	-	-	-	-
Consumable: Stationery, printing and office supplies	-	-	-	-	-	-	-	-	-
Operating leases	-	-	-	-	-	-	-	-	-
Property payments	-	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	-	-	-	-	-	-	-	-	-
Training and development	-	-	-	-	-	-	-	-	-
Operating payments	-	-	-	-	-	-	-	-	-
Venues and facilities	-	-	-	-	-	-	-	-	-
Rental and hiring	-	-	-	-	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest (Incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	528 503	-	-	528 503	367 321	161 182	69.5%	-	-
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies (non-business entities)	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pc)	-	-	-	-	-	-	-	-	-
Other transfers to public corporations	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pe)	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	528 503	-	-	528 503	367 321	161 182	69.5%	-	-
Social benefits	-	-	-	-	-	-	-	-	-
Other transfers to households	528 503	-	-	528 503	367 321	161 182	69.5%	-	-
Payments for capital assets	-	-	-	-	-	-	-	-	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	-	-	-	-	-	-	-	-	-
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payment for financial assets	-	-	-	-	-	-	-	-	-
Total	528 503	-	-	528 503	367 321	161 182	69.5%	-	-

NORTH WEST: HUMAN SETTLEMENTS
Notes to the Appropriation Statement

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

Detail of these transactions can be viewed in the note on Transfers and subsidies and Annexure 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 to 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 R'000	Actual Expenditure R'000	Variance R'000	Variance as a % of Final Approp. %
------------------------------	-----------------------------	-------------------	--

Programme name: Administration

110 370 68 587 41 783 38%

The main contributor of the under expenditure is goods & service and compensation of employees because on average the department spent 54%. Appointment of the Administration staff was on hold for the financial under review.

Programme name: Housing Needs, Research

45 623 38 964 6 659 15%

The main contributor of the under expenditure is compensation of employees cause all vacant and funded posts could be filled.

Programme name: Housing Development

2 071 406 1 780 857 290 549 14%

The main contributor of the under expenditure is Human settlements Grants and Title deeds restoration programme

(In the case of surpluses on programmes, a detailed explanation must be given as to whether it is as a result of a saving or underspending.)

4.2 Per economic classification:

Final Appropriation R'000	Actual Expenditure R'000	Variance R'000	Variance as a % of Final Approp. %
------------------------------	-----------------------------	-------------------	--

Current expenditure

Compensation of employees	151 655	106 091	45 564	30%
Goods and services	40 517	23 268	17 249	43%
Interest and rent on land				

Transfers and subsidies

Provinces and municipalities				
Departmental agencies and accounts				
Higher education institutions				
Public corporations and private enterprises	36 960	36 960	-	0%
Foreign governments and international organisations				
Non-profit institutions				

Households	1 996 569	1 721 873	274 696	14%
------------	-----------	-----------	---------	-----

Payments for capital assets

Buildings and other fixed structures				
Machinery and equipment	1 698	216	1 482	87%
Heritage assets				
Specialised military assets				
Biological assets				
Land and subsoil assets				
Software and other intangible assets				

Payments for financial assets

The main contributor of the under expenditure is goods & service and compensation of employees because on average the department spent 54%. Appointment of the Administration staff was on hold for the financial under review.

4.3 Per conditional grant

Final Appropriation R'000	Actual Expenditure R'000	Variance R'000	Variance as a % of Final Approp. %
------------------------------	-----------------------------	-------------------	--

Only show the conditional grants applicable to the department

Human Settlements Development Grant	1 934 947	1 703 601	231 346	12%
Title Deeds Restoration Grant	61 272	15 164	46 108	75%

The under expenditure of HSDG and TDRG is as results of poor performance by contractors in delivery of houses and transfer of the title deeds to beneficiary.

NORTH WEST: HUMAN SETTLEMENTS

Statement of Financial Performance

	Note	2019/20 R'000	2018/19 R'000
REVENUE			
Annual appropriation	1	2 227 399	-
Statutory appropriation	2	-	-
Departmental revenue	3	709	-
NRF Receipts		-	-
Aid assistance		-	-
TOTAL REVENUE		2 228 108	-
EXPENDITURE			
Current expenditure			
Compensation of employees	5	106 091	-
Goods and services	6	26 160	-
Interest and rent on land	7	-	-
Aid assistance	4	-	-
Total current expenditure		132 251	-
Transfers and subsidies			
Transfers and subsidies	9	1 755 941	-
Aid assistance	4	-	-
Total transfers and subsidies		1 755 941	-
Expenditure for capital assets			
Tangible assets	10	216	-
Intangible assets	10	-	-
Total expenditure for capital assets		216	-
Unauthorised expenditure approved without funding	11	-	-
Payments for financial assets	8	-	-
TOTAL EXPENDITURE		1 888 408	-
SURPLUS/(DEFICIT) FOR THE YEAR		339 700	-
Reconciliation of Net Surplus/(Deficit) for the year			
Voted Funds		338 991	-
Annual appropriation		2 227 399	-
Conditional grants		1 996 219	-
Departmental revenue and NRF Receipts	19	709	-
Aid assistance	4	-	-
SURPLUS/(DEFICIT) FOR THE YEAR		339 700	-

NORTH WEST: HUMAN SETTLEMENTS

Statement of Financial Position

	<i>Note</i>	2019/20 R'000	2018/19 R'000
ASSETS			
Current Assets			
		56 645	-
Unauthorised expenditure	<u>11</u>	-	-
Cash and cash equivalents	<u>12</u>	56 433	-
Other financial assets	<u>13</u>	-	-
Prepayments and advances	<u>14</u>	-	-
Receivables	<u>15</u>	212	-
Loans	<u>17</u>	-	-
Aid assistance prepayments	<u>4</u>	-	-
Aid assistance receivable	<u>4</u>	-	-
Non-Current Assets			
		-	-
Investments	<u>16</u>	-	-
Receivables	<u>15</u>	-	-
Loans	<u>17</u>	-	-
Other financial assets	<u>13</u>	-	-
TOTAL ASSETS		56 645	-
LIABILITIES			
Current Liabilities			
		56 645	-
Voted funds to be surrendered to the Revenue Fund	<u>18</u>	-79 348	-
Departmental revenue and NRF Receipts to be surrendered to the Revenue Fund	<u>19</u>	1 458	-
Bank overdraft	<u>20</u>	-	-
Payables	<u>21</u>	134 535	-
Aid assistance repayable	<u>4</u>	-	-
Aid assistance unutilised	<u>4</u>	-	-
Non-Current Liabilities			
Payables	<u>22</u>	-	-
TOTAL LIABILITIES		56 645	-
NET ASSETS		-	-
Represented by:			
Capitalisation reserve		-	-
Recoverable revenue		-	-
Retained funds		-	-
Revaluation reserves		-	-
TOTAL		-	-

NORTH WEST: HUMAN SETTLEMENTS

Statement of Changes in Net Assets

NET ASSETS	Note	2019/20 R'000	2018/19 R'000
Capitalisation Reserves			
Opening balance		-	-
Transfers:			
Movement in Equity			-
Movement in Operational Funds			-
Other movements			-
Closing balance		<u>-</u>	<u>-</u>
Recoverable revenue			
Opening balance		-	-
Transfers		-	-
Irrecoverable amounts written off	<u>8.3</u>	-	-
Debts revised		-	-
Debts recovered (included in departmental receipts)		-	-
Debts raised		-	-
Closing balance		<u>-</u>	<u>-</u>
Retained funds			
Opening balance		-	-
Transferred from voted funds to be surrendered (Parliament/Legislatures ONLY)			-
Utilised during the year			-
Other			-
Closing balance		<u>-</u>	<u>-</u>
Revaluation Reserves			
Opening balance		-	-
Revaluation adjustment (Housing departments)			-
Transfers			-
Other			-
Closing balance		<u>-</u>	<u>-</u>
TOTAL		<u>-</u>	<u>-</u>

NORTH WEST: HUMAN SETTLEMENTS

Cash Flow Statement

	Note	2019/20 R'000	2018/19 R'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts		1 810 518	-
Annual appropriated funds received	<u>1.1</u>	1 809 060	-
Statutory appropriated funds received	<u>2</u>	-	-
Departmental revenue received	<u>3</u>	1 458	-
Interest received	<u>3.3</u>	-	-
NRF Receipts		-	-
Aid assistance received	<u>4</u>	-	-
Net (increase)/ decrease in working capital		134 323	-
Surrendered to Revenue Fund		-	-
Surrendered to RDP Fund/Donor		-	-
Current payments		-132 251	-
Interest paid	<u>7</u>	-	-
Payments for financial assets		-	-
Transfers and subsidies paid		-1 755 941	-
Net cash flow available from operating activities	<u>23</u>	56 649	-
CASH FLOWS FROM INVESTING ACTIVITIES			
Distribution/dividend received		-	-
Payments for capital assets	<u>10</u>	-216	-
Proceeds from sale of capital assets	<u>3.4</u>	-	-
(Increase)/ decrease in loans		-	-
(Increase)/ decrease in investments		-	-
(Increase)/ decrease in other financial assets		-	-
(Increase)/decrease in non-current receivables		-	-
Net cash flows from investing activities		-216	-
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		56 433	-
Cash and cash equivalents at beginning of period		-	-
Unrealised gains and losses within cash and cash equivalents		-	-
Cash and cash equivalents at end of period	<u>24</u>	56 433	-

NORTH WEST: HUMAN SETTLEMENTS
Notes to the Annual Financial Statements

1

1.1 Annual Appropriation	2019/20			2018/19		
	Final Appropriation R'000	Actual Funds Received R'000	Funds not requested/ not received R'000	Final Appropriation R'000	Appropriation Received R'000	Funds not requested/ not received R'000
Programmes						
ADMINISTRATION	110 370	80 370	30 000	-	-	-
RESEARCH	45 623	45 623	-	-	-	-
HOUSING DEVELOPMENT	2 071 406	1 683 067	388 339	-	-	-
Total	2 227 399	1 809 060	418 339	-	-	-

Provide an explanation for funds not requested/not received

1.2 Conditional grants**	Note	2019/20 R'000	2018/19 R'000
Total grants received	47	1 996 219	-
Provincial grants included in Total Grants received		-	-

(** It should be noted that the Conditional grants are included in the amounts per the Final Appropriation in Note 1.1) Conditional Grants includes HSDG amounting R1934 947 billion and Tittle Deeds Restoration Grant of R61 272 million.

2 Statutory Appropriation	2019/20 R'000	2018/19 R'000
0	-	-
0	-	-
Actual Statutory Appropriation received	-	-

Include discussion where deemed relevant

3 Departmental Revenue	Note	2019/20 R'000	2018/19 R'000
Tax revenue		-	-
Sales of goods and services other than capital assets	3.1	143	-
Fines, penalties and forfeits	3.2	-	-
Interest, dividends and rent on land	3.3	-	-
Sales of capital assets	3.4	-	-
Transactions in financial assets and liabilities	3.5	1 315	-
Transfer received	3.6	-	-
Total revenue collected		1 458	-
Less: Own revenue included in appropriation	19	749	-
Departmental revenue collected		709	-

Include discussion where deemed relevant

3.1 Sales of goods and services other than capital assets	Note	2019/20 R'000	2018/19 R'000
Sales of goods and services produced by the department	3	133	-
Sales by market establishment		-	-
Administrative fees		-	-
Other sales		133	-
Sales of scrap, waste and other used current goods		10	-
Total		143	-

Include discussion where deemed relevant

3.2 Fines, penalties and forfeits	Note	2019/20 R'000	2018/19 R'000
Fines	3	-	-
Penalties		-	-
Forfeits		-	-
Total		-	-

Include discussion where deemed relevant

	Note	2019/20 R'000	2018/19 R'000
3.3 Interest, dividends and rent on land	<u>3</u>		
Interest		-	-
Dividends		-	-
Rent on land		-	-
Total		<u>-</u>	<u>-</u>

Include discussion where deemed relevant

	Note	2019/20 R'000	2018/19 R'000
3.4 Sales of capital assets	<u>3</u>		
Tangible assets			
Buildings and other fixed structures	<u>41</u>	-	-
Machinery and equipment	<u>39</u>	-	-
Heritage assets	<u>39</u>	-	-
Specialised military assets	<u>39</u>	-	-
Land and subsoil assets	<u>41</u>	-	-
Biological assets	<u>39</u>	-	-
Intangible assets			
Software	<u>40</u>	-	-
Mastheads and publishing titles	<u>40</u>	-	-
Patents, licences, copyright, brand names, trademarks	<u>40</u>	-	-
Recipes, formulae, prototypes, designs, models	<u>40</u>	-	-
Services and operating rights	<u>40</u>	-	-
Total		<u>-</u>	<u>-</u>

Include discussion where deemed relevant

	Note	2019/20 R'000	2018/19 R'000
3.5 Transactions in financial assets and liabilities	<u>3</u>		
Loans and advances		-	-
Receivables		-	-
Forex gain		-	-
Stale cheques written back		-	-
Other Receipts including Recoverable Revenue		1 315	-
Gains on GFECRA		-	-
Total		<u>1 315</u>	<u>-</u>

Include discussion where deemed relevant

	Note	2019/20 R'000	2018/19 R'000
3.6 Transfers received	3		
Other governmental units		-	-
Higher education institutions		-	-
Foreign governments		-	-
International organisations		-	-
Public corporations and private enterprises		-	-
Households and non-profit institutions		-	-
Total		-	-

Include discussion where deemed relevant

3.7 Cash received not recognised (not included in the main note) - 2019/20

Name of entity	Amount received R'000	Amount paid to Revenue Fund R'000	Balance R'000
			-
			-
Total	-	-	-

Cash received not recognised (not included in the main note) - 2018/19

Name of entity	Amount received R'000	Amount paid to Revenue Fund R'000	Balance R'000
	-	-	-
	-	-	-
Total	-	-	-

Include discussion where deemed relevant

	Note	2019/20 R'000	2018/19 R'000
4 Aid Assistance			
Opening Balance		-	-
Prior period error		-	-
As restated		-	-
Transferred from statement of financial performance		-	-
Transferred to/from retained funds		-	-
Paid during the year		-	-
Closing Balance		-	-

Include discussion where deemed relevant

	Note	2019/20 R'000	2018/19 R'000
4.1 Analysis of balance by source	4		
Aid assistance from RDP		-	-
Aid assistance from other sources		-	-
CARA		-	-
Closing Balance		-	-

Include discussion where deemed relevant

	Note	2019/20 R'000	2018/19 R'000
4.2 Analysis of balance			
Aid assistance receivable		-	-
Aid assistance prepayments (Not expensed)		-	-
Aid assistance unutilised		-	-
Aid assistance repayable		-	-
Closing balance	4	-	-
Aid assistance not requested/not received		-	-

Include discussion where deemed relevant

4.2.1 Aid assistance prepayments (expensed) - 2019/20	Amount	Less:	Add/Less:	Add: Current	Amount as at
	as at 1 April 2019 R'000	Received in the current year R'000	Other R'000	Year prepayments R'000	31 March 2020 R'000
Goods and services	-	-	-	-	-
Interest and rent on land	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-
Capital assets	-	-	-	-	-
Other	-	-	-	-	-
Closing balance	-	-	-	-	-

Include discussion where deemed relevant

Aid assistance prepayments (expensed) - 2018/19	Amount	Less:	Add/Less:	Add: Current	Amount as at
	as at 1 April 2018 R'000	Received in the current year R'000	Other R'000	Year prepayments R'000	31 March 2019 R'000
Goods and services	-	-	-	-	-
Interest and rent on land	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-
Capital assets	-	-	-	-	-
Other	-	-	-	-	-
Closing balance	-	-	-	-	-

Include discussion where deemed relevant

	Note	2018/19 R'000
4.3 Prior period error		
Nature of prior period error		
Relating to 20WW/XX (affecting the opening balance)		-
Relating to 2018/19		-
Total prior period errors		-

Include discussion where deemed relevant

	Note	2019/20 R'000	2018/19 R'000
4.4 Aid assistance expenditure per economic classification			
Current		-	-
Capital	10	-	-
Transfers and subsidies		-	-
Total aid assistance expenditure		-	-

Include discussion where deemed relevant

	Note	2019/20 R'000	2018/19 R'000
5 Compensation of Employees			
5.1 Salaries and wages			
Basic salary		74 267	-
Performance award		1 815	-
Service Based		191	-
Compensative/circumstantial		1 123	-
Periodic payments		-	-
Other non-pensionable allowances		13 892	-
Total		91 288	-

Include discussion where deemed relevant

	Note	2019/20 R'000	2018/19 R'000
5.2 Social Contributions			
Employer contributions			
Pension		9 295	-
Medical		5 458	-
UIF		-	-
Bargaining council		22	-
Official unions and associations		-	-
Insurance		28	-
Total		14 803	-
Total compensation of employees		106 091	-
Average number of employees		-	-

Include discussion where deemed relevant

	Note	2019/20 R'000	2018/19 R'000
6 Goods and services			
Administrative fees		746	-
Advertising		89	-
Minor assets	6.1	-	-
Bursaries (employees)		91	-
Catering		407	-
Communication		255	-
Computer services	6.2	-	-
Consultants: Business and advisory services		6 332	-
Infrastructure and planning services		-	-
Laboratory services		-	-
Scientific and technological services		-	-
Legal services		240	-
Contractors		-	-
Agency and support / outsourced services		287	-
Entertainment		-	-
Audit cost – external	6.3	276	-
Fleet services		251	-
Inventory	6.4	-	-
Consumables	6.5	911	-
Housing		-	-
Operating leases		2 892	-
Property payments	6.6	-	-
Rental and hiring		96	-
Transport provided as part of the departmental activities		-	-
Travel and subsistence	6.7	13 150	-
Venues and facilities		67	-
Training and development		-	-
Other operating expenditure	6.8	70	-
Total		26 160	-

Include discussion where deemed relevant

	Note	2019/20 R'000	2018/19 R'000
6.1 Minor assets	<u>6</u>		
Tangible assets		-	-
Buildings and other fixed structures		-	-
Biological assets		-	-
Heritage assets		-	-
Machinery and equipment		-	-
Transport assets		-	-
Specialised military assets		-	-
Intangible assets		-	-
Software		-	-
Mastheads and publishing titles		-	-
Patents, licences, copyright, brand names, trademarks		-	-
Recipes, formulae, prototypes, designs, models		-	-
Services and operating rights		-	-
Total		<u>-</u>	<u>-</u>

Include discussion where deemed relevant

	Note	2019/20 R'000	2018/19 R'000
6.2 Computer services	<u>6</u>		
SITA computer services		-	-
External computer service providers		-	-
Total		<u>-</u>	<u>-</u>

Include discussion where deemed relevant

	Note	2019/20 R'000	2018/19 R'000
6.3 Audit cost – external	<u>6</u>		
Regularity audits		276	-
Performance audits		-	-
Investigations		-	-
Environmental audits		-	-
Computer audits		-	-
Total		<u>276</u>	<u>-</u>

Include discussion where deemed relevant

	Note	2019/20 R'000	2018/19 R'000
6.4 Inventory	<u>6</u>		
Clothing material and accessories		-	-
Farming supplies		-	-
Food and food supplies		-	-
Fuel, oil and gas		-	-
Learning and teaching support material		-	-
Materials and supplies		-	-
Medical supplies		-	-
Medicine		-	-
Medsas inventory interface		-	-
Other supplies	6.4.1	-	-
Total		<u>-</u>	<u>-</u>

6.4.1 Other Supplies			
Ammunition and security supplies		-	-
Assets for distribution		-	-
Machinery and equipment		-	-
School furniture		-	-
Sports and recreation		-	-
Library material		-	-
Other assets for distribution		-	-
Other		-	-
Total		<u>-</u>	<u>-</u>

Include discussion where deemed relevant

	Note	2019/20 R'000	2018/19 R'000
6.5 Consumables	<u>6</u>		
Consumable supplies		97	-
Uniform and clothing		17	-
Household supplies		70	-
Building material and supplies		-	-
Communication accessories		-	-
IT consumables		10	-
Other consumables		-	-
Stationery, printing and office supplies		814	-
Total		<u>911</u>	<u>-</u>

Include discussion where deemed relevant

	Note	2019/20 R'000	2018/19 R'000
6.6 Property payments	<u>6</u>		
Municipal services		-	-
Property management fees		-	-
Property maintenance and repairs		-	-
Other		-	-
Total		<u>-</u>	<u>-</u>

Include discussion where deemed relevant

	Note	2019/20 R'000	2018/19 R'000
6.7 Travel and subsistence	<u>6</u>		
Local		13 106	-
Foreign		44	-
Total		<u>13 150</u>	<u>-</u>

Include discussion where deemed relevant

	Note	2019/20 R'000	2018/19 R'000
6.8 Other operating expenditure	<u>6</u>		
Professional bodies, membership and subscription fees		-	-
Resettlement costs		-	-
Other		70	-
Total		<u>70</u>	<u>-</u>

Include discussion where deemed relevant

	Note	2019/20 R'000	2018/19 R'000
7 Interest and Rent on Land			
Interest paid		-	-
Rent on land		-	-
Total		<u>-</u>	<u>-</u>

Include discussion where deemed relevant

	Note	2019/20 R'000	2018/19 R'000
8 Payments for financial assets			
Material losses through criminal conduct		-	-
Theft	<u>8.4</u>	-	-
Other material losses	<u>8.1</u>	-	-
Purchase of equity		-	-
Extension of loans for policy purposes		-	-
Other material losses written off	<u>8.2</u>	-	-
Debts written off	<u>8.3</u>	-	-
Forex losses	<u>8.5</u>	-	-
Debt take overs		-	-
Losses on GFECRA		-	-
Total		<u>-</u>	<u>-</u>

Include discussion where deemed relevant

	Note	2019/20 R'000	2018/19 R'000
8.1 Other material losses	8		
Nature of other material losses			
(Group major categories, but list material items)			
Incident proceedings			-
Total		-	-

Include discussion where deemed relevant

	Note	2019/20 R'000	2018/19 R'000
8.2 Other material losses written off	8		
Nature of losses			
(Group major categories, but list material items)			
Total		-	-

Include discussion where deemed relevant

	Note	2019/20 R'000	2018/19 R'000
8.3 Debts written off	8		
Nature of debts written off			
(Group major categories, but list material items: (debt			
Irregular expenditure written off			-
Total		-	-
Recoverable revenue written off			-
Total		-	-
Other debt written off			-
Total		-	-
Total debt written off		-	-

Include discussion where deemed relevant

	Note	2019/20 R'000	2018/19 R'000
8.4 Details of theft	8		
Nature of theft			
(Group major categories, but list material items)			
Total		-	-

Include discussion where deemed relevant

	Note	2019/20 R'000	2018/19 R'000
8.5 Forex losses	8		
Nature of losses			
(Group major categories, but list material items)			
Total		-	-

Include discussion where deemed relevant

	Note	2019/20 R'000	2018/19 R'000
9 Transfers and Subsidies			
Provinces and municipalities	48, 49		-
Departmental agencies and accounts	ANNEXURE 1B	-	-
Higher education institutions	ANNEXURE 1C	-	-
Foreign governments and international organisations	ANNEXURE 1E	-	-
Public corporations and private enterprises	ANNEXURE 1D	36 960	-
Non-profit institutions	ANNEXURE 1F	-	-
Households	ANNEXURE 1G	1 718 981	-
Total		1 755 941	-

Include discussion where deemed relevant

	Note	2019/20 R'000	2018/19 R'000
10 Expenditure for capital assets			
Tangible assets		216	-
Buildings and other fixed structures	41	-	-
Heritage assets	39,41	-	-
Machinery and equipment	39	216	-
Specialised military assets	39	-	-
Land and subsoil assets	41	-	-
Biological assets	39	-	-
Intangible assets	40	-	-
Software		-	-
Mastheads and publishing titles		-	-
Patents, licences, copyright, brand names, trademarks		-	-
Recipes, formulae, prototypes, designs, models		-	-
Services and operating rights		-	-
Total		216	-

Include discussion where deemed relevant

The following amounts have been included as project costs in

Compensation of employees		-
Goods and services		-
Total		-

10.1 Analysis of funds utilised to acquire capital assets - 2019/20

	Voted Funds R'000	Aid assistance R'000	TOTAL R'000
Tangible assets	216	-	216
Buildings and other fixed structures			-
Heritage assets			-
Machinery and equipment	216		216
Specialised military assets			-
Land and subsoil assets			-
Biological assets			-
Intangible assets	-	-	-
Software			-
Mastheads and publishing titles			-
Patents, licences, copyright, brand names,			-
Recipes, formulae, prototypes, designs,			-
Services and operating rights			-
Total	216	-	216

Include discussion where deemed relevant

10.2 Analysis of funds utilised to acquire capital assets - 2018/19

	Voted Funds R'000	Aid assistance R'000	TOTAL R'000
Tangible assets	-	-	-
Buildings and other fixed structures	-	-	-
Heritage assets	-	-	-
Machinery and equipment	-	-	-
Specialised military assets	-	-	-
Land and subsoil assets	-	-	-
Biological assets	-	-	-
Intangible assets	-	-	-
Software	-	-	-
Mastheads and publishing titles	-	-	-
Patents, licences, copyright, brand names,	-	-	-
Recipes, formulae, prototypes, designs,	-	-	-
Services and operating rights	-	-	-
Total	-	-	-

Include discussion where deemed relevant

	2019/20 R'000	2018/19 R'000
10.3 Finance lease expenditure included in Expenditure for capital assets		
Tangible assets		
Buildings and other fixed structures		-
Heritage assets		-
Machinery and equipment		-
Specialised military assets		-
Land and subsoil assets		-
Biological assets		-
Total	-	-

Include discussion where deemed relevant

	Note	2019/20 R'000	2018/19 R'000
11 Unauthorised Expenditure			
11.1 Reconciliation of unauthorised expenditure			
Opening balance		-	-
Prior period error	11.5		
As restated		-	-
Unauthorised expenditure - discovered in the current year (as restated) funding		-	-
funding and derecognised		-	-
Current			-
Capital			-
Transfers and subsidies			-
Less: Amounts recoverable	15		-
Less: Amounts written off			-
Closing balance		-	-
Analysis of closing balance		R'000	R'000
Unauthorised expenditure awaiting authorisation			-
Unauthorised expenditure approved without funding and not derecognised			-
Total		-	-

Include discussion where deemed relevant

	2019/20 R'000	2018/19 R'000
11.2 economic classification		
Current		-
Capital		-
Transfers and subsidies		-
Total	-	-

Include discussion where deemed relevant

	2019/20 R'000	2018/19 R'000
11.3 Analysis of unauthorised expenditure awaiting authorisation per type		
division within the vote		-
vote or main division		-
Total	-	-

Include discussion where deemed relevant

11.4 Details of unauthorised expenditure - current year		2019/20
Incident	proceedings	R'000
Total		-

Include discussion where deemed relevant

11.5 Prior period error	Note	2018/19 R'000
Nature of prior period error Relating to 20WW/XX (affecting the opening balance)		-
Relating to 2018/19		-
Total		-

Include discussion where deemed relevant

12 Cash and Cash Equivalents	Note	2019/20 R'000	2018/19 R'000
Consolidated Paymaster General Account		57 189	-
Cash receipts		-	-
Disbursements		-756	-
Cash on hand		-	-
Investments (Domestic)		-	-
Investments (Foreign)		-	-
Total		56 433	-

not available for use

activities and to settle capital commitments, indicating any restrictions on the use of these facilities;

13 Other Financial Assets	Note	2019/20 R'000	2018/19 R'000
Current			
Local			-
Total		-	-
Foreign			-
Total		-	-
Total Current other financial assets		-	-

Include discussion where deemed relevant

Non-Current	Note	2019/20 R'000	2018/19 R'000
Local			-
Total		-	-
Foreign			-
Total		-	-
Total Non-Current other financial assets		-	-

Include discussion where deemed relevant

	Note	2019/20 R'000	2018/19 R'000
14 Prepayments and Advances			
Staff advances		-	-
Travel and subsistence		-	-
Prepayments (Not expensed)	14.2	-	-
Advances paid (Not expensed)	14.1	-	-
SOCPEN advances		-	-
Total		-	-

Include discussion where deemed relevant

14.1 Advances paid (Not expensed)

	Note	Balance as at 1 April 2019 R'000	Less: Amount expensed in current year R'000	Add/Less: Other R'000	Add: Current Year advances R'000	Balance as at 31 March 2020 R'000
National departments	14	-	-	-	-	-
Provincial departments		-	-	-	-	-
Public entities		-	-	-	-	-
Other institutions		-	-	-	-	-
Total		-	-	-	-	-

Include discussion where deemed relevant

	Note	Balance as at 1 April 2018 R'000	Less: Amount expensed in current year R'000	Add/Less: Other R'000	Add: Current Year advances R'000	Balance as at 31 March 2019 R'000
Advances paid (Not expensed)	14					
National departments		-	-	-	-	-
Provincial departments		-	-	-	-	-
Public entities		-	-	-	-	-
Other institutions		-	-	-	-	-
Total		-	-	-	-	-

Include discussion where deemed relevant

14.2 Prepayments (Not expensed)

	Note	Balance as at 1 April 2019 R'000	Less: Amount expensed in current year R'000	Add/Less: Other R'000	Add: Current Year prepayments R'000	Balance as at 31 March 2020 R'000
<i>Listed by economic classification</i>	14					
Goods and services		-	-	-	-	-
Interest and rent on land		-	-	-	-	-
Transfers and subsidies		-	-	-	-	-
Capital assets		-	-	-	-	-
Other		-	-	-	-	-
Total		-	-	-	-	-

Include discussion where deemed relevant

	Note	Balance as at 1 April 2018 R'000	Less: Amount expensed in current year R'000	Add/Less: Other R'000	Add: Current Year prepayments R'000	Balance as at 31 March 2019 R'000
Prepayments (Not e:	14					
<i>Listed by economic classification</i>						
Goods and services		-	-	-	-	-
Interest and rent on land		-	-	-	-	-
Transfers and subsidies		-	-	-	-	-
Capital assets		-	-	-	-	-
Other		-	-	-	-	-
Total		-	-	-	-	-

Include discussion where deemed relevant

14.3 Prepayments (Expensed)

	'Balance as at 1 April 2019 R'000	Less: Received in the current year R'000	Add/Less: Other R'000	Add: Current Year prepayments R'000	Amount as at 31 March 2020 R'000
<i>Listed by economic classification</i>					
Goods and services					-
Interest and rent on land					-
Transfers and subsidies					-
Capital assets					-
Other					-
Total	-	-	-	-	-

Include discussion where deemed relevant

	'Balance as at 1 April 2018 R'000	Less: Received in the current year R'000	Add/Less: Other R'000	Add: Current Year prepayments R'000	Amount as at 31 March 2019 R'000
Prepayments (Expensed)	R'000	R'000	R'000	R'000	R'000
<i>Listed by economic classification</i>					
Goods and services	-	-	-	-	-
Interest and rent on land	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-
Capital assets	-	-	-	-	-
Other	-	-	-	-	-
Total	-	-	-	-	-

Include discussion where deemed relevant

14.4 Advances paid (Expensed)

	Balance as at 1 April 2019 R'000	Less: Received in the current year R'000	Add/Less: Other R'000	Add: Current Year advances R'000	Amount as at 31 March 2020 R'000
National departments					-
Provincial departments					-
Public entities					-
Other institutions					-
Total	-	-	-	-	-

Include discussion where deemed relevant

	Balance as at 1 April 2018 R'000	Less: Received in the current year R'000	Add/Less: Other R'000	Add: Current Year advances R'000	Amount as at 31 March 2019 R'000
Advances paid (Expensed)	R'000	R'000	R'000	R'000	R'000
National departments	-	-	-	-	-
Provincial departments	-	-	-	-	-
Public entities	-	-	-	-	-
Other institutions	-	-	-	-	-
Total	-	-	-	-	-

Include discussion where deemed relevant

	Note	2019/20			2018/19		
		Current R'000	Non-current R'000	Total R'000	Current R'000	Non-current R'000	Total R'000
15 Receivables							
Claims recoverable	<u>15.1</u>						
		212		212	-	-	-
Trade receivables	<u>15.2</u>			-	-	-	-
Recoverable expenditure	<u>15.3</u>			-	-	-	-
Staff debt	<u>15.4</u>			-	-	-	-
Fruitless and wasteful	<u>15.6</u>			-	-	-	-
Other receivables	<u>15.5</u>			-	-	-	-
Total		<u>212</u>	<u>-</u>	<u>212</u>	<u>-</u>	<u>-</u>	<u>-</u>

Include discussion where deemed relevant

	Note	2019/20 R'000	2018/19 R'000
15.1 Claims recoverable	<u>15</u>		
National departments			-
Provincial departments		212	-
Foreign governments			-
Public entities			-
Private enterprises			-
Higher education institutions			-
Households and non-profit institutions			-
Local governments			-
Total		<u>212</u>	<u>-</u>

Include discussion where deemed relevant

	Note	2019/20 R'000	2018/19 R'000
15.2 Trade receivables	<u>15</u>		
(Group major categories, but list material items)			-
Total		<u>-</u>	<u>-</u>

Include discussion where deemed relevant

	Note	2019/20 R'000	2018/19 R'000
15.3 Recoverable expenditure (disallowance accounts)	<u>15</u>		
(Group major categories, but list material items)			-
Total		<u>-</u>	<u>-</u>

Include discussion where deemed relevant

	Note	2019/20 R'000	2018/19 R'000
15.4 Staff debt	<u>15</u>		
(Group major categories, but list material items)			-
Total		<u>-</u>	<u>-</u>

Include discussion where deemed relevant

	Note	2019/20 R'000	2018/19 R'000
15.5 Other receivables	<u>15</u>		
(Group major categories, but list material items)			-
Total		<u>-</u>	<u>-</u>

Include discussion where deemed relevant

	Note	2019/20 R'000	2018/19 R'000
15.6 Fruitless and wasteful expenditure	<u>15</u>		
Opening balance		-	-
Less amounts recovered		-	-
Less amounts written off		-	-
Transfers from note 32 Fruitless and Wasteful expenditure		-	-
Interest		-	-
Total		<u>-</u>	<u>-</u>

Include discussion where deemed relevant

	Note	2019/20 R'000	2018/19 R'000
15.7 Impairment of receivables			
Estimate of impairment of receivables		-	-
Total		<u>-</u>	<u>-</u>

Include discussion where deemed relevant

	Note	2019/20 R'000	2018/19 R'000
16 Investments			
Non-Current			
Shares and other equity			
(List investments at cost)			-
Total		<u>-</u>	<u>-</u>

	Note	2019/20 R'000	2018/19 R'000
Securities other than shares	<u>Annex 2A</u>		
(List investments at cost)			-
Total		<u>-</u>	<u>-</u>
Total non-current		<u>-</u>	<u>-</u>

	Note	2019/20 R'000	2018/19 R'000
Analysis of non current investments			
Opening balance		-	-
Additions in cash		-	-
Disposals for cash		-	-
Non-cash movements		-	-
Closing balance		<u>-</u>	<u>-</u>

Include discussion where deemed relevant

	Note	2019/20 R'000	2018/19 R'000
16.1 Impairment of investments			
Estimate of impairment of investments			-
Total		<u>-</u>	<u>-</u>

Include discussion where deemed relevant

	Note	2019/20 R'000	2018/19 R'000
17 Loans			
Public corporations		-	-
Higher education institutions		-	-
Foreign governments		-	-
Private enterprises		-	-
Non-profit institutions		-	-
Staff loans		-	-
Total		<u>-</u>	<u>-</u>

	Note	2019/20 R'000	2018/19 R'000
Analysis of Balance			
Opening balance		-	-
New Issues		-	-
Repayments		-	-
Write-offs		-	-
Closing balance		<u>-</u>	<u>-</u>

Include discussion where deemed relevant

	Note	2019/20 R'000	2018/19 R'000
17.1 Impairment of loans			
Estimate of impairment of loans			-
Total		<u>-</u>	<u>-</u>

Include discussion where deemed relevant

	Note	2019/20 R'000	2018/19 R'000
18 Voted Funds to be Surrendered to the Revenue Fund			
Opening balance		-	-
Prior period error	18.2		
As restated		-	-
Transfer from statement of financial performance (as restated)		338 991	-
Add: Unauthorised expenditure for current year	11		-
Voted funds not requested/not received	1.1	-418 339	-
Transferred to retained revenue to defray excess expenditure	18.1		-
Paid during the year			-
Closing balance		<u>-79 348</u>	<u>-</u>

Include discussion where deemed relevant

	Note	R'000	R'000
18.1 Voted funds/(Excess expenditure) transferred to the retained funds (Parliament/Legislatures ONLY)	<u>18</u>		
Opening balance			-
Transfer from the statement of financial performance			-
Transfer from Departmental Revenue to defray excess expenditure	<u>19</u>		-
Closing balance		<u>-</u>	<u>-</u>

Include discussion where deemed relevant

	Note	2018/19 R'000
18.2 Prior period error		
Nature of prior period error	<u>18</u>	
Relating to 20WW/XX (affecting the opening balance)		-
		<input type="text"/>
Relating to 2018/19		-
		<input type="text"/>
Total		<u>-</u>

Include discussion where deemed relevant

	Note	2019/20 R'000	2018/19 R'000
19 Departmental revenue and NRF Receipts to be surrendered to the Revenue Fund			
Opening balance		-	-
Prior period error			
As restated	<u>19.1</u>	-	-
Transfer from Statement of Financial Performance (as restated)		709	-
Own revenue included in appropriation		749	-
Transfer from aid assistance	<u>4</u>		-
Transfer to voted funds to defray expenditure (Parliament/Legislatures ONLY)	<u>18.1</u>		-
Paid during the year			-
Closing balance		<u>1 458</u>	<u>-</u>

Include discussion where deemed relevant

	Note	2018/19 R'000
19.1 Prior period error		
Nature of prior period error	<u>19</u>	
Relating to 20WW/XX (affecting the opening balance)		-
		<input type="text"/>
Relating to 2018/19	<u>19</u>	-
		<input type="text"/>
Total		<u>-</u>

Include discussion where deemed relevant

	Note	2019/20 R'000	2018/19 R'000
20 Bank Overdraft			
Consolidated Paymaster General Account			-
Fund requisition account			-
Overdraft with commercial banks (Local)			-
Overdraft with commercial banks (Foreign)			-
Total		<u>-</u>	<u>-</u>

Include discussion where deemed relevant

	Note	2019/20 R'000	2018/19 R'000
21 Payables - current			
Amounts owing to other entities		-	-
Advances received	21.1	-	-
Clearing accounts	21.2	-	-
Other payables	21.3	134 535	-
Total		<u>134 535</u>	<u>-</u>

Include discussion where deemed relevant

	Note	2019/20 R'000	2018/19 R'000
21.1 Advances received	21		
National departments	Annex 8B	-	-
Provincial departments	Annex 8B	-	-
Public entities	Annex 8B	-	-
Other institutions	Annex 8B	-	-
Total		<u>-</u>	<u>-</u>

Include discussion where deemed relevant

	Note	2019/20 R'000	2018/19 R'000
21.2 Clearing accounts	21		
(Identify major categories, but list material amounts)			
Total		<u>-</u>	<u>-</u>

Include discussion where deemed relevant

	Note	2019/20 R'000	2018/19 R'000
21.3 Other payables	21		
(Identify major categories, but list material amounts)			
Cooperative Governance and Traditional Affairs Reconfiguration Exp.		133 596	-
North West Housing Corporation		40	-
Interest		899	-
Total		<u>134 535</u>	<u>-</u>

Include discussion where deemed relevant

	Note	2019/20			Total R'000	2018/19 Total R'000
		One to two years R'000	Two to three years R'000	More than three years R'000		
22 Payables – non-current						
Amounts owing to other entities				-	-	
Advances received	22.1			-	-	
Other payables	22.2			-	-	
Total		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	

Include discussion where deemed relevant

	Note	2019/20 R'000	2018/19 R'000
22.1 Advances received	<u>22</u>		
National departments	<u>Annex 8B</u>	-	-
Provincial departments	<u>Annex 8B</u>	-	-
Public entities	<u>Annex 8B</u>	-	-
Other institutions	<u>Annex 8B</u>	-	-
Total		-	-

Include discussion where deemed relevant

	Note	2019/20 R'000	2018/19 R'000
22.2 Other payables	<u>22</u>		
(Identify major categories, but list material amounts)			
Total		-	-

Include discussion where deemed relevant

	Note	2019/20 R'000	2018/19 R'000
23 Net cash flow available from operating activities			
Net surplus/(deficit) as per Statement of Financial Performance		339 700	-
Add back non cash/cash movements not deemed operating activities		-283 051	-
(Increase)/decrease in receivables		-212	-
(Increase)/decrease in prepayments and advances		-	-
(Increase)/decrease in other current assets		-	-
Increase/(decrease) in payables – current		134 535	-
Proceeds from sale of capital assets		-	-
Proceeds from sale of investments		-	-
(Increase)/decrease in other financial assets		-	-
Expenditure on capital assets		216	-
Surrenders to Revenue Fund		-	-
Surrenders to RDP Fund/Donor		-	-
Voted funds not requested/not received		-418 339	-
Own revenue included in appropriation		749	-
Other non-cash items		-	-
Net cash flow generated by operating activities		56 649	-

Include discussion where deemed relevant

	Note	2019/20 R'000	2018/19 R'000
24 Reconciliation of cash and cash equivalents for cash flow purposes			
Consolidated Paymaster General account		57 189	-
Fund requisition account		-	-
Cash receipts		-	-
Disbursements		-756	-
Cash on hand		-	-
Cash with commercial banks (Local)		-	-
Cash with commercial banks (Foreign)		-	-
Total		56 433	-

Include discussion where deemed relevant

		Note	2019/20 R'000	2018/19 R'000
25	Contingent liabilities and contingent assets			
25.1	Contingent liabilities			
	Liable to			
	Nature			
	Motor vehicle guarantees	Employees	Annex 3A	-
	Housing loan guarantees	Employees	Annex 3A	-
	Other guarantees		Annex 3A	-
	Claims against the department		Annex 3B	125 312
	Intergovernmental payables (unconfirmed balances)		Annex 5	-
	Environmental rehabilitation liability		Annex 3B	-
	Other		Annex 3B	-
	Total		125 312	-

Provide brief description on the uncertainties relating to the amount or timing of any outflow.

Provide a brief discussion on the possibility of any reimbursement.

reasons.

		Note	2019/20 R'000	2018/19 R'000
	Contingent assets			
	Nature of contingent asset			
	Total		-	-

reasons.

		Note	2019/20 R'000	2018/19 R'000
26	Capital commitments			
	<i>Specify class of asset</i>			
	Total		-	-

Where the disclosure requirements of the Standards are not done due to the sensitivity of the information, disclose this fact with reasons.

Include discussion where deemed relevant

				2019/20 R'000	2018/19 R'000
27	Accruals and payables not recognised				
27.1	Accruals				
	Listed by economic classification	30 days	30+ days	Total	Total
	Goods and services	52	36	88	-
	Interest and rent on land	8 610		8 610	-
	Transfers and subsidies			-	-
	Capital assets			-	-
	Other			-	-
	Total	8 662	36	8 698	-

		Note	2019/20 R'000	2018/19 R'000
	Listed by programme level			
	Administration		88	-
	Housing Needs Planning and Technical Services		-	-
	Housing Development		8 610	-
	Total		8 698	-

Include reasons for material accruals

27.2 Payables not recognised

Listed by economic classification	30 days	30+ days	Total	Total
Goods and services	670		670	-
Interest and rent on land			-	-
Transfers and subsidies	106 792	15 586	122 378	-
Capital assets			-	-
Other			-	-
Total	107 462	15 586	123 048	-

Listed by programme level

	Note	2019/20 R'000	2018/19 R'000
Administration		152	
Housing Needs Planning and Technical Services		518	
Housing Development		122 378	
Total		123 048	-

Include discussion where deemed relevant

Included in the above totals are the following:

	Note	2019/20 R'000	2018/19 R'000
Confirmed balances with departments	<u>Annex 5</u>	-	-
Confirmed balances with other government entities	<u>Annex 5</u>	-	-
Total		-	-

Include discussion where deemed relevant

28 Employee benefits

	Note	2019/20 R'000	2018/19 R'000
Leave entitlement		7 589	-
Service bonus		3 251	-
Performance awards		1 231	-
Capped leave		8 465	-
Other		309	-
Total		20 845	-

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

Include discussion where deemed relevant

29 Lease commitments

29.1 Operating leases

2019/20	Specialised military assets R'000	Land R'000	Buildings and other fixed structures R'000	Machinery and equipment R'000	Total R'000
Not later than 1 year			6 186	32	6 218
Later than 1 year and not later than 5 years					-
Later than five years					-
Total lease commitments	-	-	6 186	32	6 218

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

Provide a general description of the material leasing arrangements

Provide a general discussion on any assets that are sub-leased (if any), indicating the nature of the asset and the lessee (occupant/user of the asset).

		2019/20 R'000	2018/19 R'000
Rental earned on sub-leased assets	3	-	-
Total		-	-

leaseback arrangement.

29.2 Finance leases**

2019/20	Specialis ed military assets R'000	Land R'000	Buildings and other fixed structures R'000	Machinery and equipment R'000	Total R'000
Not later than 1 year					-
Later than 1 year and not later than 5 years					-
Later than five years					-
Total lease commitments	-	-	-	-	-

2018/19	Specialis ed military assets R'000	Land R'000	Buildings and other fixed structures R'000	Machinery and equipment R'000	Total R'000
Not later than 1 year	-	-	-	-	-
Later than 1 year and not later th	-	-	-	-	-
Later than five years	-	-	-	-	-
Total lease commitments	-	-	-	-	-

** This note excludes leases relating to public private partnerships as they are separately disclosed to note no. 35.

Provide a general description of the material leasing arrangements

Provide a general discussion on any assets that are sub-leased (if any), indicating the nature of the asset and the lessee (occupant/user of the asset).

	2019/20 R'000	2018/19 R'000
Rental earned on sub-leased assets	3	-
Total	-	-

Provide a description of renewal or purchase options as well as escalation clauses (if any) per lease agreement.

maintenance, sub-leasing and disposal)

leaseback arrangement.

29.3 Operating lease future revenue

2019/20	Specialis ed military assets R'000	Land R'000	Buildings and other fixed structures R'000	Machinery and equipment R'000	Total R'000
Not later than 1 year					-
Later than 1 year and not later than 5 years					-
Later than five years					-
Total operating lease revenue	-	-	-	-	-

2018/19	Specialis ed military assets R'000	Land R'000	Buildings and other fixed structures R'000	Machinery and equipment R'000	Total R'000
Not later than 1 year	-	-	-	-	-
Later than 1 year and not later th	-	-	-	-	-
Later than five years	-	-	-	-	-
Total operating lease revenue	-	-	-	-	-

Provide a description of the leasing arrangement including renewal or purchase options as well as escalation clauses (if any)

	Note	2019/20 R'000	2018/19 R'000
30			
Accrued departmental revenue			
Tax revenue			-
Sales of goods and services other than capital assets			-
Fines, penalties and forfeits			-
Interest, dividends and rent on land			-
Sale of capital assets			-
Transactions in financial assets and liabilities			-
Transfers received			-
Other			-
Total		<u>-</u>	<u>-</u>

Include discussion where deemed relevant

	Note	2019/20 R'000	2018/19 R'000
30.1			
Analysis of accrued departmental revenue			
Opening balance			-
Less: Amounts received			-
Less: Services received in lieu of cash			-
Add: Amounts recognised			-
Less: Amounts written-off/reversed as irrecoverable			-
Less: Amounts transferred to receivables for recovery			-
Closing balance		<u>-</u>	<u>-</u>

Include discussion where deemed relevant

		2019/20 R'000	2018/19 R'000
30.2			
Accrued department revenue written off			
Nature of losses			
(Group major categories, but list material items)			-
Total		<u>-</u>	<u>-</u>

Include discussion where deemed relevant

	Note	2019/20 R'000	2018/19 R'000
30.3			
Impairment of accrued departmental revenue			
Estimate of impairment of accrued departmental revenue			-
Total		<u>-</u>	<u>-</u>

Include discussion where deemed relevant

	Note	2019/20 R'000	2018/19 R'000
31			
Irregular expenditure			
31.1			
Reconciliation of irregular expenditure			
Opening balance		-	-
Prior period error			-
As restated		-	-
Add: Irregular expenditure - relating to prior year	31.2		-
Add: Irregular expenditure - relating to current year	31.2	125 179	-
Less: Prior year amounts condoned	31.3		-
Less: Current year amounts condoned	31.3		-
Less: Prior year amounts not condoned and removed	31.5		-
Less: Current year amounts not condoned and removed	31.5		-
Less: Amounts recoverable (current and prior year)	15		-
Less: Amounts written off	31.6		-
Closing balance		<u>125 179</u>	<u>-</u>
Analysis of closing balance			
Current year		125 179	-
Prior years			-
Total		<u>125 179</u>	<u>-</u>

Include discussion where deemed relevant

		2019/20
31.2	investigation)	R'000
	Incident	
	Disciplinary steps taken/criminal proceedings	
	Members of housing tribunal app	6 325
	The professional service not cost	118 854
	Total	125 179

Include discussion where deemed relevant

		2019/20
31.3	Details of irregular expenditure condoned	R'000
	Incident	
	Condoned by (relevant authority)	
	Total	-

Include discussion where deemed relevant

		2019/20
31.4	Details of irregular expenditure recoverable (not condoned)	R'000
	Incident	
	Total	-

Include discussion where deemed relevant

		2019/20
31.5	Details of irregular expenditure removed - (not condoned)	R'000
	Incident	
	Not condoned by (relevant authority)	
	Total	-

Include discussion where deemed relevant

		2019/20
31.6	Details of irregular expenditure written off (irrecoverable)	R'000
	Incident	
	Total	-

Include discussion where deemed relevant

		2019/20
31.7	Details of irregular expenditure under assessment (not included in the main note)	R'000
	Incident	
	Total	-

Include discussion where deemed relevant

31.8	Prior period error	<i>Note</i>	2018/19
			R'000
	Nature of prior period error		-
	Relating to 20WW/XX (affecting the opening balance)		-
	Relating to 2018/19		-
	Total		-

Include discussion where deemed relevant

		2019/20 R'000	2018/19 R'000
32	Fruitless and wasteful expenditure		
	32.1 Reconciliation of fruitless and wasteful expenditure		
	Opening balance	-	-
	Prior period error	-	-
	As restated	-	-
	Fruitless and wasteful expenditure – relating to prior year	<u>32.2</u>	-
	Fruitless and wasteful expenditure – relating to current year	<u>32.2</u>	-
	Less: Amounts recoverable	<u>15.6</u>	-
	Less: Amounts written off	<u>32.4</u>	-
	Closing balance	<u>-</u>	<u>-</u>

		2019/20 R'000
32.2	and investigation)	
	Incident	
	Disciplinary steps taken/criminal proceedings	
	Total	<u>-</u>

Include discussion where deemed relevant

		2019/20 R'000
32.3	Details of fruitless and wasteful expenditure recoverable	
	Incident	
	Total	<u>-</u>

		2019/20 R'000
32.4	Details of fruitless and wasteful expenditure written off	
	Incident	
	Total	<u>-</u>

		Note	2018/19 R'000
32.5	Prior period error		
	Nature of prior period error		-
	Relating to 20WW/XX (affecting the opening balance)		<input type="text"/>
	Relating to 2018/19		<input type="text"/>
	Total		<u>-</u>

Include discussion where deemed relevant

		2019/20 R'000
32.6	Details of fruitless and wasteful expenditure under investigation (not in the main note)	
	Incident	
	Total	<u>-</u>

Include discussion where deemed relevant

	Note	2019/20 R'000	2018/19 R'000
33 Related party transactions			
Revenue received			
Tax revenue			-
Sales of goods and services other than capital assets			-
Fines, penalties and forfeits			-
Interest, dividends and rent on land			-
Sales of capital assets			-
Transactions in financial assets and liabilities			-
Transfers received			-
Total		<u>-</u>	<u>-</u>
Payments made			
Goods and services			-
Interest and rent of land			-
Expenditure for capital assets			-
Payments for financial assets			-
Transfers and subsidies			-
Total		<u>-</u>	<u>-</u>
	Note	2019/20 R'000	2018/19 R'000
Year end balances arising from revenue/payments			
Receivables from related parties			-
Payables to related parties			-
Total		<u>-</u>	<u>-</u>
	Note	2019/20 R'000	2018/19 R'000
Loans to/from related parties			
Non-interest bearing loans to/(from)			-
Interest bearing loans to/(from)			-
Total		<u>-</u>	<u>-</u>
	Note	2019/20 R'000	2018/19 R'000
Other			
Guarantees issued/received			-
<i>List other contingent liabilities between department and related party</i>			-
			-
Total		<u>-</u>	<u>-</u>
	Note	2019/20 R'000	2018/19 R'000
In kind goods and services provided/received			
<i>List in kind goods and services between department and related party</i>			-
			-
Total		<u>-</u>	<u>-</u>

List related party relationships and the nature thereof

North West Housing Corporation is a Public Entity of the department. Amount disclosed in Transfers and Subsidies

Include discussion where deemed relevant

	No. of Individuals	2019/20 R'000	2018/19 R'000
34 Key management personnel			
Political office bearers (provide detail below)			-
Officials:			-
level 14	3	2 540	-
level 15	1	1 859	-
Level 16	1	-	-
Family members of key management personnel			-
Total		<u>4 399</u>	<u>-</u>
	No. of Individuals	2019/20 R'000	2018/19 R'000
Key management personnel (Parliament/Legislatures)			
Speaker to Parliament/the Legislature			-
Deputy Speaker to Parliament/the Legislature			-
Secretary to Parliament/ the Legislature			-
Deputy Secretary			-
Chief Financial Officer			-
Legal Advisor			-
Other			-
Total		<u>-</u>	<u>-</u>

Include discussion here where deemed relevant

35 Public Private Partnership

	Note	2019/20 R'000	2018/19 R'000
Concession fee received		-	-
Base fee received			-
Variable fee received			-
Other fees received... please specify			-
Unitary fee paid		-	-
Fixed component			-
Indexed component			-
Analysis of indexed component		-	-
Compensation of employees			-
Goods and Services(excluding lease payments)			-
Operating leases			-
Interest			-
Capital/(Liabilities)		-	-
Tangible rights			-
Intangible rights			-
Property			-
Plant and equipment			-
Loans			-
Other		-	-
Prepayments and advances			-
Pre-production obligations			-
Other obligations			-

Any guarantees issued by the department are disclosed in Note 25.1

Provide a summary of the significant terms of the agreement, along with the parties to the agreement, and the date of commencement thereof

Include discussion where deemed relevant

	Note	2019/20 R'000	2018/19 R'000
36 Impairment (Other than receivables, accrued departmental revenue, loans and investments)			-
Please specify			-
Total		-	-

Include discussion here where deemed relevant

	Note	2019/20 R'000	2018/19 R'000
37 Provisions			-
Please specify			-
Total		-	-

Include discussion here where deemed relevant

37.1 Reconciliation of movement in provisions - 2019/20

	Provision 1 R'000	Provision 2 R'000	Provision 3 R'000	Provision 4 R'000	Total provisions R'000
Opening balance					-
Increase in provision					-
Settlement of provision					-
Unused amount reversed					-
third party					-
change in estimation of inputs					-
Closing balance	-	-	-	-	-

Reconciliation of movement in provisions - 2018/19

	Provision 1 R'000	Provision 2 R'000	Provision 3 R'000	Provision 4 R'000	Total provisions R'000
Opening balance	-	-	-	-	-
Increase in provision	-	-	-	-	-
Settlement of provision	-	-	-	-	-
Unused amount reversed	-	-	-	-	-
third party	-	-	-	-	-
change in estimation of inputs	-	-	-	-	-
Closing balance	-	-	-	-	-

potential.

assumptions made concerning future events.

Where the disclosure requirements of the Standards are not done due to the sensitivity of the information, disclose this fact with reasons.

38 Non-adjusting events after reporting date
estimate cannot be made. 2019/20
R'000

Total -

Include discussion here where deemed relevant

39 Movable Tangible Capital Assets
MOVEMENT IN MOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2020

	Opening balance R'000	Value adjustments R'000	Additions R'000	Disposals R'000	Closing balance R'000
HERITAGE ASSETS	-	-	-	-	-
Heritage assets	-	-	-	-	-
MACHINERY AND EQUIPMENT	-	-	2 920	-	2 920
Transport assets	-	-	-	-	-
Computer equipment	-	-	2 061	-	2 061
Furniture and office equipment	-	-	571	-	571
Other machinery and equipment	-	-	288	-	288
SPECIALISED MILITARY ASSETS	-	-	-	-	-
Specialised military assets	-	-	-	-	-
BIOLOGICAL ASSETS	-	-	-	-	-
Biological assets	-	-	-	-	-
ASSETS	-	-	2 920	-	2 920

Include discussion here where deemed relevant

Movable Tangible Capital Assets under investigation

	Number	Value R'000
investigation:		
Heritage assets		
Machinery and equipment		
Specialised military assets		
Biological assets		

Provide reasons why assets are under investigation and actions being taken to resolve matters

Additions

39.1 ADDITIONS TO MOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2020

	Cash R'000	Non-cash R'000	(Capital work-in-progress current costs and finance lease payments) R'000	Received current, not paid (Paid current year, received prior year) R'000	Total R'000
HERITAGE ASSETS	-	-	-	-	-
Heritage assets	-	-	-	-	-
MACHINERY AND EQUIPMENT	217	2 703	-	-	2 920
Transport assets	-	-	-	-	-
Computer equipment	217	1 844	-	-	2 061
Furniture and office equipment	-	571	-	-	571
Other machinery and equipment	-	288	-	-	288
SPECIALISED MILITARY ASSETS	-	-	-	-	-
Specialised military assets	-	-	-	-	-
BIOLOGICAL ASSETS	-	-	-	-	-
Biological assets	-	-	-	-	-
TANGIBLE CAPITAL ASSETS	217	2 703	-	-	2 920

Include discussion here where deemed relevant

Disposals

39.2 DISPOSALS OF MOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2020

	Sold for cash	Non-cash disposal	Total disposals	Cash received Actual
	R'000	R'000	R'000	R'000
HERITAGE ASSETS	-	-	-	-
Heritage assets				
MACHINERY AND EQUIPMENT	-	-	-	-
Transport assets				
Computer equipment				
Furniture and office equipment				
Other machinery and equipment				
SPECIALISED MILITARY ASSETS	-	-	-	-
Specialised military assets				
BIOLOGICAL ASSETS	-	-	-	-
Biological assets				
TANGIBLE CAPITAL ASSETS	-	-	-	-

Include discussion here where deemed relevant

39.3 Movement for 2018/19

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

	Opening balance	Prior period error	Additions	Disposals	Closing balance
	R'000	R'000	R'000	R'000	R'000
HERITAGE ASSETS	-	-	-	-	-
Heritage assets					
MACHINERY AND EQUIPMENT	-	-	-	-	-
Transport assets					
Computer equipment					
Furniture and office equipment					
Other machinery and equipment					
SPECIALISED MILITARY ASSETS	-	-	-	-	-
Specialised military assets					
BIOLOGICAL ASSETS	-	-	-	-	-
Biological assets					
ASSETS	-	-	-	-	-

39.3.1 Prior period error

	Note	2018/19 R'000
Nature of prior period error		
Relating to 20WW/XX (affecting the opening balance)		
Relating to 2018/19		
Total		

Include discussion here where deemed relevant

39.4 Minor assets
MOVEMENT IN MINOR ASSETS PER THE ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2020

	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	-	-	-	-	-	-
Value adjustments	-	-	-	-	-	-
Additions	-	-	-	2 346	-	2 346
Disposals	-	-	-	-	-	-
TOTAL MINOR ASSETS	-	-	-	2 346	-	2 346

	Specialised military assets	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Total
Number of R1 minor assets	-	-	-	13	-	13
Number of minor assets at cost	-	-	-	1 169	-	1 169
ASSETS	-	-	-	1 182	-	1 182

Minor Capital Assets under investigation

	Number	Value R'000
Included in the above total of the minor capital assets per the asset register are assets that are under investigation:		
Specialised military assets		
Intangible assets		
Heritage assets		
Machinery and equipment		
Biological assets		

Provide reasons why assets are under investigation and actions being taken to resolve matters

Minor assets
MOVEMENT IN MINOR ASSETS PER THE ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2019

	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	-	-	-	-	-	-
Prior period error	-	-	-	-	-	-
Additions	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
TOTAL MINOR ASSETS	-	-	-	-	-	-

	Specialised military assets	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Total
Number of R1 minor assets	-	-	-	-	-	-
Number of minor assets at cost	-	-	-	-	-	-
ASSETS	-	-	-	-	-	-

Include discussion here where deemed relevant

39.4.1 Prior period error	Note	2018/19 R'000
Nature of prior period error		
Relating to 20WW/XX (affecting the opening balance)		-
Relating to 2018/19		-
Total		-

Include discussion here where deemed relevant

39.5 Movable assets written off
MOVABLE ASSETS WRITTEN OFF FOR THE YEAR ENDED 31 MARCH 2020

	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
Assets written off	-	-	-	-	-	-
WRITTEN OFF	-	-	-	-	-	-

MOVABLE ASSETS WRITTEN OFF FOR THE YEAR ENDED 31 MARCH 2019

	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
Assets written off	-	-	-	-	-	-
WRITTEN OFF	-	-	-	-	-	-

Include discussion here where deemed relevant

39.6 S42 Movable Capital Assets

MAJOR ASSETS TO BE TRANSFERRED IN TERMS OF S42 OF THE PFMA - 31 MARCH 2020

	Specialised military assets	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Total
No of Assets				330		330
Value of the asset (R'000)				2 703		2 703

MINOR ASSETS TO BE TRANSFERRED IN TERMS OF S42 OF THE PFMA - 31 MARCH 2020

	Specialised military assets	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Total
No of Assets				1 182		1 182
Value of the asset (R'000)				2 346		2 346

MAJOR ASSETS TO BE TRANSFERRED IN TERMS OF S42 OF THE PFMA - 31 MARCH 2019

	Specialised military assets	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Total
No of Assets	-	-		-	-	-
Value of the asset (R'000)	-	-		-	-	-

MINOR ASSETS TO BE TRANSFERRED IN TERMS OF S42 OF THE PFMA - 31 MARCH 2019

	Specialised military assets	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Total
No of Assets	-	-		-	-	-
Value of the asset (R'000)	-	-		-	-	-

40 Intangible Capital Assets

MOVEMENT IN INTANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2020

	Opening balance	Value adjustments	Additions	Disposals	Closing balance
	R'000	R'000	R'000	R'000	R'000
SOFTWARE	-		-	-	-
MASTHEADS AND PUBLISHING TITLES	-		-	-	-
BRAND NAMES, TRADEMARKS	-		-	-	-
DESIGNS, MODELS	-		-	-	-
SERVICES AND OPERATING RIGHTS	-		-	-	-
TOTAL INTANGIBLE CAPITAL ASSETS	-		-	-	-

Include discussion here where deemed relevant

Intangible Capital Assets under investigation

	Number	Value R'000
Included in the above total of the intangible capital assets per the asset register are assets that are under investigation:		
Software		
Mastheads and publishing titles		
Patents, licences, copyright, brand names, trademarks		
Recipes, formulae, prototypes, designs, models		
Services and operating rights		

Provide reasons why assets are under investigation and actions being taken to resolve matters

40.1 ADDITIONS TO INTANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2020

	Cash	Non-cash	(Development work-in-progress current costs)	Received current, not paid (Paid current year, received prior year)	Total
	R'000	R'000	R'000	R'000	R'000
SOFTWARE					-
MASTHEADS AND PUBLISHING TITLES					-
BRAND NAMES, TRADEMARKS					-
DESIGNS, MODELS					-
SERVICES AND OPERATING RIGHTS					-
CAPITAL ASSETS	-	-	-	-	-

Include discussion here where deemed relevant

Disposals

40.2 DISPOSALS OF INTANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2020

	Sold for cash	Non-cash disposal	Total disposals	Cash received Actual
	R'000	R'000	R'000	R'000
SOFTWARE			-	
MASTHEADS AND PUBLISHING TITLES			-	
BRAND NAMES, TRADEMARKS			-	
DESIGNS, MODELS			-	
SERVICES AND OPERATING RIGHTS			-	
CAPITAL ASSETS	-	-	-	-

Include discussion here where deemed relevant

Movement for 2018/19

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

	Opening balance	Prior period error	Additions	Disposals	Closing balance
	R'000	R'000	R'000	R'000	R'000
SOFTWARE	-		-	-	-
MASTHEADS AND PUBLISHING TITLES	-		-	-	-
BRAND NAMES, TRADEMARKS	-		-	-	-
DESIGNS, MODELS	-		-	-	-
SERVICES AND OPERATING RIGHTS	-		-	-	-
TOTAL INTANGIBLE CAPITAL ASSETS	-	-	-	-	-

40.3.1 Prior period error

Note

2018/19
R'000

Nature of prior period error
Relating to 20W/W/XX (affecting the opening balance)

-

Relating to 2018/19

-

Total

-

Include discussion here where deemed relevant

41 Immovable Tangible Capital Assets

MOVEMENT IN IMMOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2020

	Opening balance R'000	Value adjustments R'000	Additions R'000	Disposals R'000	Closing balance R'000
STRUCTURES	-	-	-	-	-
Dwellings	-	-	-	-	-
Non-residential buildings	-	-	-	-	-
Other fixed structures	-	-	-	-	-
HERITAGE ASSETS	-	-	-	-	-
Heritage assets	-	-	-	-	-
LAND AND SUBSOIL ASSETS	-	-	-	-	-
Land resources	-	-	-	-	-
CAPITAL ASSETS	-	-	-	-	-

Include discussion here where deemed relevant

Immovable Tangible Capital Assets under investigation

	Number	Value R'000
Investigation:		
Buildings and other fixed structures		
Heritage assets		
Land and subsoil assets		

Provide reasons why assets are under investigation and actions being taken to resolve matters

Additions

41.1 ADDITIONS TO IMMOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2020

	Cash R'000	Non-cash R'000	(Capital work-in-progress current costs and finance lease payments) R'000	Received current, not paid (Paid current year, received prior year) R'000	Total R'000
STRUCTURES	-	-	-	-	-
Dwellings	-	-	-	-	-
Non-residential buildings	-	-	-	-	-
Other fixed structures	-	-	-	-	-
HERITAGE ASSETS	-	-	-	-	-
Heritage assets	-	-	-	-	-
LAND AND SUBSOIL ASSETS	-	-	-	-	-
Land resources	-	-	-	-	-
TANGIBLE CAPITAL ASSETS	-	-	-	-	-

Include discussion here where deemed relevant

Disposals

41.2 DISPOSALS OF IMMOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2020

	Sold for cas	Non-cash disposal	Total disposals	Cash received Actual
	R'000	R'000	R'000	R'000
STRUCTURES				
Dwellings			-	
Non-residential buildings			-	
Other fixed structures			-	
HERITAGE ASSETS				
Heritage assets			-	
LAND AND SUBSOIL ASSETS				
Land resources			-	
TANGIBLE CAPITAL ASSETS				

Include discussion here where deemed relevant

Movement for 2018/19

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

	Opening balance	Prior period error	Additions	Disposals	Closing balance
	R'000	R'000	R'000	R'000	R'000
STRUCTURES					
Dwellings			-	-	
Non-residential buildings			-	-	
Other fixed structures			-	-	
HERITAGE ASSETS					
Heritage assets			-	-	
LAND AND SUBSOIL ASSETS					
Land resources			-	-	
CAPITAL ASSETS					

41.3.1 Prior period error

	Note	2018/19 R'000
Nature of prior period error		
Relating to 20WW/XX (affecting the opening balance)		
Relating to 2018/19		
Total		

Include discussion here where deemed relevant

Capital Work-in-progress

41.4 CAPITAL WORK-IN-PROGRESS AS AT 31 MARCH 2020

	Note Annexure Z	Opening Balance	Current Year WIP	Ready for use (Assets to the AR) / Contracts terminated	Closing Balance
		1 April 2019 R'000	R'000	R'000	31 March 2020 R'000
Heritage assets					
Buildings and other fixed structures					
Machinery and equipment					
Intangible assets					
TOTAL					

Include discussion here where deemed relevant

Age analysis on ongoing projects

	Number of projects		2019/20 Total
	Planned, construction not started	Planned, construction started	R'000
0 to 1 year			
1 to 3 year(s)			
3 to 5 years			
Longer than 5 years			
Total			

Include discussion on projects longer than 5 years in capital work in progress

	2019/20 R'000	2018/19 R'000
Payables not recognised relating to Capital WIP		
received but not paid at year end and		
Total		

CAPITAL WORK-IN-PROGRESS AS AT 31 MARCH 2019

	Note Annexure Z	Opening Balance	Prior period error	Current Year WIP	Ready for use (Assets to the AR) / Contracts terminated	Closing Balance
		1 April 2019 R'000	R'000	R'000	R'000	31 March 2019 R'000
Heritage assets						
Buildings and other fixed structures						
Machinery and equipment						
Intangible assets						
TOTAL						

Include discussion here where deemed relevant

41.5 **Immovable assets written off**
IMMOVABLE ASSETS WRITTEN OFF FOR THE YEAR ENDED 31 MARCH 2020

	Buildings and other fixed structure s R'000	Heritage assets R'000	Land and subsoil assets R'000	Total R'000
Immovable assets written off	-	-	-	-
OFF	-	-	-	-

IMMOVABLE ASSETS WRITTEN OFF FOR THE YEAR ENDED 31 MARCH 2019

	Buildings and other fixed structure s R'000	Heritage assets R'000	Land and subsoil assets R'000	Total R'000
Immovable assets written off	-	-	-	-
OFF	-	-	-	-

Include discussion here where deemed relevant

41.6 **S42 Immovable assets**
Assets to be transferred in terms of S42 of the PFMA - 2019/20

	No of Assets	Value of Assets R'000
BUILDINGS AND OTHER FIXED STRUCTURES	-	-
Dwellings	-	-
Non-residential buildings	-	-
Other fixed structures	-	-
HERITAGE ASSETS	-	-
Heritage assets	-	-
LAND AND SUBSOIL ASSETS	-	-
Land	-	-
Mineral and similar non-regenerative resources	-	-
TOTAL	-	-

Include discussion here where deemed relevant

Assets to be transferred in terms of S42 of the PFMA - 2018/19

	No of Assets	Value of Assets R'000
BUILDINGS AND OTHER FIXED STRUCTURES	-	-
Dwellings	-	-
Non-residential buildings	-	-
Other fixed structures	-	-
HERITAGE ASSETS	-	-
Heritage assets	-	-
LAND AND SUBSOIL ASSETS	-	-
Land	-	-
Mineral and similar non-regenerative resources	-	-
TOTAL	-	-

Include discussion here where deemed relevant

41.7 Immovable assets additional information			2019/20	2018/19
a	Unsurveyed land	Estimated completion date	Area	Area
				-
b	Properties deemed vested		Number	Number
	Land parcels			-
	Facilities			-
	Schools			-
	Clinics			-
	Hospitals			-
	Office buildings			-
	Dwellings			-
	Storage facilities			-
	Other			-
c	Facilities on unsurveyed land	Duration of use	Number	Number
	Schools			-
	Clinics			-
	Hospitals			-
	Office buildings			-
	Dwellings			-
	Storage facilities			-
	Other			-
d	Facilities on right to use land	Duration of use	Number	Number
	Schools			-
	Clinics			-
	Hospitals			-
	Office buildings			-
	Dwellings			-
	Storage facilities			-
	Other			-
e	Agreement of custodianship		Number	Number
	Land parcels			-
	Facilities			-
	Schools			-
	Clinics			-
	Hospitals			-
	Office buildings			-
	Dwellings			-
	Storage facilities			-
	Other			-

Include discussion here where deemed relevant

42 Principal-agent arrangements		2019/20	2018/19
42.1	Department acting as the principal	R'000	R'000
	<i>agent and any other transactions undertaken</i>		-
			-
	Total		-
	<i>applied, significant terms and conditions, any significant risks and benefits relating to the arrangements with the agents</i>		-
	<i>agent arrangement is terminated.</i>		-
	<i>whether or not those resources have been recognised or recorded by the agent.</i>		-
42.2	Department acting as the agent		
42.2.1	Revenue received for agency activities	2019/20	2018/19
		R'000	R'000
	<i>these agency duties</i>		-
			-
	Total		-

applied, significant terms and conditions, any significant risks and benefits relating to the arrangements with the agentsFor each of the individual

42.2.2 Reconciliation of funds and disbursements - 2019/20

Category of revenue/expenditure per arrangement	Total funds received R'000	Expenditure incurred against funds R'000
Total	-	-

Reconciliation of funds and disbursements - 2018/19

Category of revenue/expenditure per arrangement	Total funds received R'000	Expenditure incurred against funds R'000
Total	-	-

42.2.3 Reconciliation of carrying amount of receivables and payables - 2019/20

Receivables

Name of entity	Opening balance R'000	Revenue principal is entitled to R'000	Less: Write-offs/settlements/waivers R'000	Cash received on behalf of principal R'000	Closing balance R'000
TOTAL	-	-	-	-	-

Payables

Name of entity	Opening balance R'000	Expenses incurred on behalf of principal R'000	Cash paid on behalf of principal R'000	Closing balance R'000
TOTAL	-	-	-	-

Reconciliation of carrying amount of receivables and payables - 2018/19

Receivables

Name of entity	Opening balance R'000	Revenue principal is entitled to R'000	Less: Write-offs/settlements/waivers R'000	Cash received on behalf of principal R'000	Closing balance R'000
TOTAL	-	-	-	-	-

Payables

Name of entity	Opening balance R'000	Expenses incurred on behalf of principal R'000	Cash paid on behalf of principal R'000	Closing balance R'000
TOTAL	-	-	-	-

43 Change in accounting estimate

circumstances

	Value derived using the original estimate	Value derived using the amended estimate	R-value impact of change in estimate
<i>description of the change in estimate</i>			
Line item 1 affected by the change			
Line item 2 affected by the change			
Line item 3 affected by the change			
Line item 4 affected by the change			
Line item 5 affected by the change			

Provide a description of the estimated impact on future periods

	Value derived using the original estimate	Value derived using the amended estimate	R-value impact of change in estimate
<i>description of the change in estimate</i>			
Line item 1 affected by the change			
Line item 2 affected by the change			
Line item 3 affected by the change			
Line item 4 affected by the change			
Line item 5 affected by the change			

Provide a description of the estimated impact on future periods

	Value derived using the original estimate	Value derived using the amended estimate	R-value impact of change in estimate
<i>description of the change in estimate</i>			
Line item 1 affected by the change			
Line item 2 affected by the change			
Line item 3 affected by the change			
Line item 4 affected by the change			
Line item 5 affected by the change			

Provide a description of the estimated impact on future periods

44 Prior period errors

	Note	Amount before error correction R'000	2018/19 Prior period error R'000	Restated amount R'000
44.1 Correction of prior period errors				
<i>Departmental revenue, Aid assistance,</i>				-
Net effect		-	-	-
<i>Provide a description of the nature of the prior period error as well as why the correction was required</i>				
<i>employees, Goods and services,</i>				-
Net effect		-	-	-
<i>Provide a description of the nature of the prior period error as well as why the correction was required</i>				
<i>Accrued departmental revenue,</i>				-
Net effect		-	-	-
<i>Provide a description of the nature of the prior period error as well as why the correction was required</i>				
<i>funds to be surrendered, Commitments,</i>				-
Net effect		-	-	-
<i>Provide a description of the nature of the prior period error as well as why the correction was required</i>				
<i>fruitless and wasteful expenditure, etc.)</i>				-
Net effect		-	-	-

Provide a description of the nature of the prior period error as well as why the correction was required

45 INVENTORIES (Effective from date determined in a Treasury instruction)

45.1 Inventories for the year ended 31 March 2020

Note	Insert major category R'000	Insert major category R'000	Insert major category R'000	Insert major category R'000	Total R'000
<u>Annexure 6</u>					
Opening balance					-
Add/(Less): Adjustments to prior year balances					-
Add: Additions/Purchases - Cash					-
Add: Additions - Non-cash					-
(Less): Disposals					-
(Less): Issues					-
not paid (Paid current year,					-
Add/(Less): Adjustments					-
Closing balance					-

Include discussion here where deemed relevant

Inventories for the year ended 31 March 2019

Note	Insert major category R'000	Insert major category R'000	Insert major category R'000	Insert major category R'000	Total R'000
<u>Annexure 6</u>					
Opening balance	-	-	-	-	-
Add/(Less): Adjustments to prior year balar	-	-	-	-	-
Add: Additions/Purchases - Cash	-	-	-	-	-
Add: Additions - Non-cash	-	-	-	-	-
(Less): Disposals	-	-	-	-	-
(Less): Issues	-	-	-	-	-
Add/(Less): Received current, not paid (Paid	-	-	-	-	-
Add/(Less): Adjustments	-	-	-	-	-
Closing balance					-

Include discussion here where deemed relevant

45.2 Land parcels held for Human Settlement

Note	2019/20 R'000	2018/19 R'000
<u>Annexure 6</u>		
Opening balance		-
Add/(Less): Adjustments to prior year balances		-
Add: Additions/Purchases - Cash		-
Add: Additions - Non-cash		-
(Less): Disposals		-
(Less): Issues		-
Add/(Less): Received current, not paid (Paid current year, received prior year)		-
Add/(Less): Adjustments		-
Closing balance		-

Include discussion here where deemed relevant

45.3 Work in progress for the year ended 31 March 2020

Note	Opening balance R'000	Additions during year R'000	(Ready for use / Suspended) R'000	Closing balance R'000
<u>Annexure 6</u>				
Clearing				-
Infrastructure				-
Structure of houses				-
Adjustments				-
Total				-

Include discussion here where deemed relevant

Work in progress for the year ended 31 March 2019

Note	Opening balance R'000	Additions during year R'000	(Ready for use / Suspended) R'000	Closing balance R'000
<u>Annexure 6</u>				
Clearing		-	-	-
Infrastructure		-	-	-
Structure of houses		-	-	-
Adjustments		-	-	-
Total				-

Include discussion here where deemed relevant

45.4 Houses ready for use

	Quantity R'000	2019/20 R'000	Quantity R'000	2018/19 R'000
Opening balance				-
Add/(Less): Adjustments to prior year balances				-
Add: Ready for use in current year				-
Less: Issued to beneficiaries				-
Add/(Less): Adjustments				-
Closing balance		<u>-</u>		<u>-</u>

Note

Annexure 6

Opening balance

Add/(Less): Adjustments to prior year balances

Add: Ready for use in current year

Less: Issued to beneficiaries

Add/(Less): Adjustments

Closing balance

Include discussion here where deemed relevant

NORTH WEST: HUMAN SETTLEMENTS

Notes to the Annual Financial Statements

46 TRANSFER OF FUNCTIONS AND MERGERS

46.1 Transfer of functions

Provide a brief description of the functions transferred or acquired and the reason for undertaking the transaction or event.

The following Programmes - Housing Needs Planning and Research and Housing Development were transferred to the Department of Human Settlements in terms of the Proclamation by the Premier for year ending March 2020

46.1.1 Statement of Financial Position	Note	Balance before transfer date R'000	Functions received Dept name <i>Cooperative Governance and Traditional Affairs</i> R'000	Functions (transferred) / received Dept name <i>(Specify)</i> R'000	Functions (transferred) / received Dept name <i>(Specify)</i> R'000	Balance after transfer date R'000
ASSETS						
Current Assets						
Unauthorised expenditure		-	-	-	-	-
Fruitless and wasteful expenditure						-
Cash and cash equivalents						-
Other financial assets						-
Prepayments and advances						-
Receivables			-			-
Loans						-
Aid assistance receivable						-
Non-Current Assets						
Investments		-	-	-	-	-
Receivables						-
Loans						-
Other financial assets						-
TOTAL ASSETS		-	-	-	-	-
LIABILITIES						
Current Liabilities						
Voted funds to be surrendered to the Revenue Fund		-	-	-	-	-
Departmental revenue and NRF Receipts to be surrendered to the Revenue Fund						-
Bank overdraft						-
Payables						-
Aid assistance repayable						-
Aid assistance unutilised						-
Non-Current Liabilities						
Payables		-	-	-	-	-
TOTAL LIABILITIES		-	-	-	-	-
NET ASSETS		-	-	-	-	-

46.1.2 Notes	Balance	Functions	Functions	Balance
	before transfer date	received Dept name <i>Cooperative Governance and Traditional Affairs</i>	(transferred) / received Dept name <i>(Specify)</i>	after transfer date
	R'000	R'000	R'000	R'000
Contingent liabilities		127 312		127 312
Contingent assets				-
Capital commitments				-
Accruals				-
Payables not recognised				-
Employee benefits				-
Lease commitments - operating lease				-
Lease commitments - finance lease				-
Lease commitments - operating lease revenue				-
Accrued departmental revenue				-
Irregular expenditure				-
Fruitless and wasteful expenditure				-
Impairment				-
Provisions				-
Movable tangible capital assets		2 703		2 703
Immovable tangible capital assets				-
Intangible capital assets				-

Provide a reference to the proclamation or declaration giving effect to the transfer or receipt of functions

MOU's was signed between Human Settlements HOD and COGTA

The amount of cashflow payable to COGTA is disclosed in note 21.

46.1.2 Notes	Balance bef	Balance bef	Balance bef	Balance after
	merger date	merger date	merger date	merger date
	Combining	Combining	Combining	Combined Dept
	Dept	Dept	Dept	Combined Dept
	(Specify)	(Specify)	(Specify)	(Specify)
	R'000	R'000	R'000	R'000
Contingent liabilities				-
Contingent assets				-
Capital commitments				-
Accruals				-
Payables not recognised				-
Employee benefits				-
Lease commitments - operating lease				-
Lease commitments - finance lease				-
Lease commitments - operating lease revenue				-
Accrued departmental revenue				-
Irregular expenditure				-
Fruitless and wasteful expenditure				-
Impairment				-
Provisions				-
Movable tangible capital assets				-
Immovable tangible capital assets				-
Intangible capital assets				-

Provide a reference to the proclamation or declaration giving effect to the merger along with the merger date.

Indicate whether there was an agreement drawn up, and provide a description of the roles, responsibilities and accountability arrangements

Combining departments: For each asset transferred and liability derecognised/removed, the carrying amount of the assets transferred and the liabilities

Notes to the Annual Financial Statements

47 STATEMENT OF CONDITIONAL GRANTS RECEIVED

NAME OF GRANT	GRANT ALLOCATION					SPENT				2018/19	
	Division of Revenue Act/Provincial Grants	Roll Overs	DORA Adjustments	Other Adjustments	Total Available	Amount received by department	Amount spent by department	Under / (overspending)	% of available funds spent by dept	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
Human settlements Development Grant	1 934 947	-	-	-	1 934 947	1 934 947	-	231 346	88%	-	-
Title Deeds Restoration Grant	50 388	10 884	-	-	61 272	61 272	15 164	46 108	25%	-	-
					-	-	-	-			
	1 985 335	10 884	-	-	1 996 219	1 996 219	1 718 765	277 454		-	-

NORTH WEST: HUMAN SETTLEMENTS

Annexures to the Annual Financial Statements

ANNEXURE 1D

STATEMENT OF TRANSFERS/SUBSIDIES TO PUBLIC CORPORATIONS AND PRIVATE ENTERPRISES

NAME OF PUBLIC CORPORATION/PRIVATE ENTERPRISE	TRANSFER ALLOCATION				EXPENDITURE				2018/19
	Adjusted appropriation Act	Roll Overs	Adjustments	Total Available	Actual Transfer	% of Available funds transferred	Capital	Current	Final Appropriation
	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000	R'000
Public corporations									
Transfers	36 960	-	-	36 960	36 960	100.0%	-	-	-
North West Housing Corporation	36 960			36 960	36 960	100.0%			
				-					
				-					
Subsidies	-	-	-	-	-		-	-	-
				-					
				-					
Sub total: Public corporations	36 960	-	-	36 960	36 960	100.0%	-	-	-
Private enterprises									
Transfers	-	-	-	-	-		-	-	-
				-					
				-					
Subsidies	-	-	-	-	-		-	-	-
				-					
				-					
Sub total: Private enterprises	-	-	-	-	-		-	-	-
TOTAL	36 960	-	-	36 960	36 960	100.0%	-	-	-

NORTH WEST: HUMAN SETTLEMENTS

Annexures to the Annual Financial Statements

ANNEXURE 1G

STATEMENT OF TRANSFERS TO HOUSEHOLDS

HOUSEHOLDS	TRANSFER ALLOCATION				EXPENDITURE		2018/19
	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							
Human Settlement Development Grant	1 934 947			1 934 947	1 703 601	88%	
Households Other	350			350	216	62%	
Title Deeds Restoration Grant	50 388	10 884		61 272	15 164	25%	
				-			
				-			
	1 985 685	10 884	-	1 996 569	1 718 981		
Subsidies							-
				-			
				-			
	-	-	-	-	-		-
Total	1 985 685	10 884	-	1 996 569	1 718 981		-

NORTH WEST: HUMAN SETTLEMENTS

Annexures to the Annual Financial Statements

ANNEXURE 3B
STATEMENT OF CONTINGENT LIABILITIES AS AT 31 MARCH 2020

NATURE OF LIABILITY	Opening balance 1 April 2019	Liabilities incurred during the year	Liabilities paid/ cancelled/ reduced during the year	Liabilities recoverable (Provide details hereunder)	Closing balance 31 March 2020
	R'000	R'000	R'000	R'000	R'000
Claims against the department					
Claim for Damages Suffered		108 202			108 202
Summons claiming payment for the work done		408			408
Summons claiming payment for the work done		10 000			10 000
Summons for land claim NWHC	-	-			-
Summons claiming loss of profit resulting from the termination of contract	-	6 702			6 702
Summons for loss incurred as a result of the termination of contract with NWHC	-	-			-
Summons for review an award a tender Project Management Fuction		2 000	2 000		
Summons claiming payment for the work done		1 756	1 756		-
Subtotal	-	129 068	3 756	-	125 312
Environmental liability					
					-
					-
					-
Subtotal	-	-	-	-	-
Other					
					-
					-
Subtotal	-	-	-	-	-
TOTAL	-	129 068	3 756	-	125 312

ANNEXURE 3B (continued)
STATEMENT OF CONTINGENT LIABILITIES AS AT 31 MARCH 2020

Nature of liabilities recoverable		Details of liability and recoverability	Movement during the year	Closing balance 31 March 2020
	R'000		R'000	R'000
				-
				-
Total	-		-	-

NORTH WEST: HUMAN SETTLEMENTS

Annexures to the Annual Financial Statements

ANNEXURE 4

CLAIMS RECOVERABLE

GOVERNMENT ENTITY	Confirmed balance outstanding		Unconfirmed balance outstanding		Total		Cash in transit at year end 2019/20*	
	31/03/2020	31/03/2019	31/03/2020	31/03/2019	31/03/2020	31/03/2019	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
DEPARTMENTS								
					-	-		
					-	-		
					-	-		
OTHER GOVERNMENT ENTITIES								
Madibeng Municipality	-		4 002	-	4 002	-		
Moretele Municipality	-		34	-	34	-		
Rustenburg Municipality	-		14 059	-	14 059	-		
Tshwane Metropolitan	-		55 078	-	55 078	-		
Merafong Municipality	-		713	-	713	-		
Kagisano Municipality	-		1 193	-	1 193	-		
Ramotshere Moiloa Municipality	-		394	-	394	-		
Moses Kotane	-		32 519	-	32 519	-		
Klerksdorp TLC	-	-	1 363	-	1 363	-		
Maquassi Hills	-	-	9 228	-	9 228	-		
Matlosana	-	-	-	-	-	-		
Tlokwe	-	-	18 057	-	18 057	-		
Ga Segonyana	-	-	2 366	-	2 366	-		
Mamusa	-	-	15 580	-	15 580	-		
Ditsobotla	-	-	3 712	-	3 712	-		
Mafikeng	-	-	7 265	-	7 265	-		
Ratlou	-	-	50	-	50	-		
Tswaing	-		13 906	-	13 906	-		
Bojanala District Municipality	-	-	-	-	-	-		
	-	-	179 519	-	179 519	-		
Total	-	-	179 519	-	179 519	-		