



KWAZULU-NATAL PROVINCE

PUBLIC WORKS
REPUBLIC OF SOUTH AFRICA



Annual Report 2020 - 2021

SUBMITTING OF ANNUAL REPORT

**To: Honourable N Sibiya MPL
MEC for Human Settlements and Public Works**

I have the honour of submitting the Annual Report of the KZN Department of Public Works
for the period 1 April 2020 to 31 March 2021

**From: Mr S.P. Majola
Accounting Officer (Acting)**

DATE OF TABLING: SEPTEMBER 2021

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PART - A

GENERAL INFORMATION



I. DEPARTMENTAL GENERAL INFORMATION

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2. LIST OF ABBREVIATIONS / ACRONYMS

A	
ABET	Adult Basic Education & Training
AG	Auditor-General
AGSA	Auditor-General South Africa
APP	Annual Performance Plan
AO	Accounting Officer
B	
BAS	Basic Accounting System
BBBEE	Broad Based Black Economic Empowerment
C	
CARC	Cluster Audit & Risk Committee
CETA	Construction Education and Training Authority
CFO	Chief Financial Officer
CIDB	Construction Industry and Development Board
COGTA	Department of Cooperative Governance and Traditional Affairs
D	
DARD	Department of Agriculture and Rural Development
DoE	Department of Education
DOPW	Department of Public Works
E	
EPWP	Expanded Public Works Programme
F	
FRPC	Fixed Rate Period Contract
G	
GIAMA	Government Immovable Asset Management Act
H	
HOD	Head of Department
I	
IDIP	Infrastructure Delivery Improvement Plan
IPIP	Infrastructure Programme Implementation Plan
IPMP	Infrastructure Programme Management Plan
M	
M&E	Monitoring and Evaluation
MEC	Member of Executive Council
MTSF	Medium Term Strategic Framework
MTEF	Medium Term Expenditure Framework
MPL	Member of Provincial Legislature
P	
PFMA	Public Finance Management Act
S	
SLA	Service level Agreement
SDIP	Service Delivery Improvement Plan



3. FOREWORD BY MEMBER OF EXECUTIVE COUNCIL

Honourable N.M. Sibiya, MPL

Member of the Executive Council for
Department of Human Settlements and
Public Works KwaZulu-Natal



Hard work, speed and efficiency are the key defining features and principles that guided all categories of staff in the Department of Public Works during the year under review.

In particular, this Annual Performance Report provides progress we have made in achieving priorities of the department adopted during 2020/2021 Financial Year.

As an executive authority, I was required to provide exemplary leadership, ensure good governance, accountability and transparency. I have played a much more assertive and visible role in the coordination of key and priority government programmes that were aimed at driving us towards achievement radical economic transformation.

The focus of the executive authority and programme I in particular had two major focus areas: namely - shifting from driving the strategic planning agenda, to be instrumental in monitoring and evaluating our progress.

Critically, our progress was dependent on the co-ordination and integration of the work of all Programmes in order to make an impact. My view was that the quicker our response

in dealing with socio-economic challenges faced by ordinary people of this province, the stronger is our democracy.

It is the marginalized and the downtrodden who must feel the impact of this service delivery. Effectively, this means that all categories of staff had to play an active role in deepening democracy through speed in delivering our services.

From top management to the lower level, we ensured that employees had the capacity, the right attitude and required ethical standards to serve the people of this province.

We are emphasized that senior managers had to use their technical qualification for the benefit of our ordinary members of society not a selected few. We expected 100% commitment, honesty and integrity. It is these attributes that ensured that we delivered social infrastructure despite the outbreak of COVID-19.

It is not a statement of arrogance to state that we are becoming an Implementer of Choice in this province. This statement is based on the fact that we delivered state of the arts field hospitals and the refurbished existing hospitals in record time.

We have undertaken to continuously use this approach during the rollout of socio-economic infrastructure.

The Supply Chain Management units in the department is an area where we paid attention in line with guidance from members of the Portfolio Committee on Public Works and Standing Committee on Public Accounts.

We were pleased when Special Investigative Units submitted a report indicated that contracts awarded during the construction and refurbishment of public health institutions were above board. Moving forward, we will ensure that all contracts awarded to those who do business with us passes the scrupulous test of value for money. This will always be through a fair and transparent competitive process.

Monthly budget meetings and quarterly audit committee meetings are already bearing fruits. These will be sustained with the MEC, as an Executive Authority intervening timeously to ensure effective monitoring.

Consequence management will be applied to those whose behaviour is found to be in violation of the conduct of the public service, transgression of the law or any other misconduct.



.....

HONOURABLE N.M. SIBIYA, MPL
EXECUTIVE AUTHORITY FOR HUMAN SETTLEMENTS AND PUBLIC WORKS
PROVINCIAL GOVERNMENT OF KWAZULU-NATAL
30 August 2021



4. REPORT OF THE ACCOUNTING OFFICER

Mr. S.P. Majola
Acting Head of Department
Department of Public Works KwaZulu-Natal



I have the honour of submitting the Annual Performance Report of the KZN Department of Public Works for the period 1 April 2020 to 31 March 2021.

We wish to report that we have made great progress in ensuring that the Department of Public Works delivers on its mandate.

Despite challenges posed by coronavirus during the year under review, we remained focused on ensuring that service deliver in terms of socio-economic infrastructure heled the province tide over the storm.

We wish to stress that throughout this financial year, as guided by the executive authority, ordinary members of society and community leaders across all corners of the province have been part of all efforts to change their lives. The Expanded Public Works Programmes, especially, recruitment of workers to ensure adherence to health regulations in schools, was very critical towards the delivery of quality education to the learners.

By and large, during the financial year under review, we learned the importance of ensuring that the state resources are used to improve the lives of the people of KwaZulu-Natal irrespective of where they lived.

We have strengthened our working relations with Provincial Treasury's Internal Audit and the Premier's Office Forensic Investigations Unit. In this regard we were able to launched 16 investigations and to

date - nine are in progress and seven have been finalised. Four members of staff have received final written warnings and one dismissed. Two were put on three months suspension without pay and received final written warnings. One staff member was placed on one month's suspension without pay and given a final written warning. Four received verbal warning and three have disciplinary action pending.

During the past financial year, the Department enhanced its human resource capacity by filling 63 posts. The staff complement is 1565. The ratio of male to female employees is 52.5%: 47.5%.

While significant progress has been made in improving female representation at the SMS level over the past year, parity is still elusive with women comprising 43.7%. We have agreed that the status quo is unacceptable.

Department has succeeded in exceeding the 2% threshold of employees with disability. In addition, we wish to point out that of those categorised under the youth definition, we have 300 youth employees – the youth equate to 19.2% of the total staff complement. We remain committed towards increasing the number of young people in the department. In this regard, we are continuously engaging with Department of Public Service and Administration and the Office of the Premier to comply with the new dispensation.

In 2020/2021 financial year the department spent the entire budget of R828.5 million on the payment

of property rates, including the additional budget of R165 million as received from Provincial Treasury to cater for the shortfall in available funds.

It is with much appreciation that the Department succeeded in negotiating with eThekweni Municipality for a 50% discount for property rates for schools, which resulted in savings of R102 million. This helped the department in offsetting the deficit to other municipalities.

The rollout of socio-economic infrastructure, as highlighted in this report, assisted towards economic recovery. Some jobs were saved in the construction and manufacturing industry whilst at the same time, government's entrepreneurship programme was sustained.

The late payment of invoices was the biggest challenge. Service providers indicated discontent with the department's failure to timeously settle invoices and threatened to abandon projects. Others offered to take legal action taken against the department should the situation not improve.

This did not only had a major negative impact on the department's service delivery plan, but on the lives of the people of KwaZulu-Natal, especially in this challenging time with the Coronavirus pandemic.

To remedy this situation, we had meetings with several client departments who eventually settled part of the amounts outstanding to Public Works. This helped stabilise our cash flow and enabled the settlement of part of the outstanding debts. As Public Works, we remained alert to take full advantage of the rollout of all infrastructure projects as guided by the Provincial Growth and Development Strategy and Plan; and the National Development Plan.

We say this because we are cognisant of the fact that the requirement of a developmental state is the capacity to provide credible plans to unlock the potential of the economy based on a long-term vision.

As the process of establishing SIDA is underway, we commit to strengthen the work of a Provincial Executive Council Infrastructure Delivery Subcommittee of MECs established few years ago. The committee was created to oversee the

delivery of infrastructure and ensure that the capital expenditure pattern is closely monitored and reported to Provincial Executive Council on a regular basis.

I am pleased to report as the Implementing Agent of Choice in the Province, in 2020/21, the Department completed 212 Department of Education projects with the annual expenditure of R920 121 943.99. The allocated budget for Department of Health was R1 555 814 484. This budget is split between Health Facility Revitalization Grant, Equitable Share and Covid-19 Programme. The expenditure achieved was R1 200 440 390 at the end of 2020/2021 Financial Year.

There were 873 Projects which included 12 Covid-19 Projects. 11 of 12 have been completed, in additions 3 temporary field hospitals were completed and are being leased.

We are also pleased to inform you that the Department was able to respond expeditiously with field hospitals and the refurbishment of existing hospitals with COVID-19 facilities. Within weeks of receiving instructions from the Department of Health, Public Works was able to deliver state-of-the-art field hospitals with the total budget of R96 million.

The Department also had undertaken Projects for the following Client Departments; which are Office of the Premier, Department of Transport, Department of Public Works, Department of Human Settlements, Department of Arts and Culture, Department of Cogta, KZN Legislature, Department of Social Development and Department of Agriculture. The total Budget Allocation for 2020/2021 Financial Year for other Clients is R247 866 433.00 and the expenditure at the end of the financial year was R237 812 999.00 (96%). 11 Traditional Administration Centres were completed for the Department of COGTA and 2 Major Projects were completed for the Department of Social Development.

The Department had made strides to align itself towards the achievement of Priority I: "Job creation and transformation" The Department managed to create 7 107 Work Opportunities against a target of 4 826 and 1 847 Full Time Equivalents (FTEs)



against a target of 1 595 FTEs by end of March 2021 through the EPWP Programme. In the 2020/2021 financial year, the Department implemented the EPWP COVID-19 response programme and EPWP Maintenance Programme across all District Municipalities including the eThekweni Metro, and the beneficiaries were recruited through the School Governing Bodies (SGB) and Operation Sukuma Sakhe (OSS) structures.

The Provincial EPWP Programme is coordinated by the Department of Public Works. A total of 155 207 Work Opportunities have been reported in the Province by Provincial Departments and Municipalities against a nationally set target of 125 612 Work Opportunities in the financial year 2020/21. A total of 66 Provincial public bodies have reported on EPWP in the Province. Four (04) interventions were implemented to support Public bodies in form of the DORA Workshop, EPWP Reporting System training, EPWP Focus Week and One-on-one Session with under-performing and struggling Public Bodies.

REPRIORITISATION

The Department undertook reprioritisation within programmes and between economic classifications over the MTEF. Extensive movements within goods and services, and between economic categories within Programmes 1 and 3 were undertaken to meet service delivery objectives. The financial data details that exercise.

We are delighted to present this report as an expression of our improved service delivery performance and a commitment to improving our service offering to all our client departments.

OVERVIEW OF THE FINANCIAL RESULTS OF THE DEPARTMENT

SPENDING TRENDS

DEPARTMENTAL RECEIPTS

DEPARTMENTAL RECEIPTS	FINANCIAL YEAR			FINANCIAL YEAR		
	ESTIMATE	ACTUAL AMOUNT COLLECTED	VARIANCE OVER/ UNDER	ESTIMATE	ACTUAL AMOUNT COLLECTED	VARIANCE OVER/ UNDER
	R'000	R'000	R'000	R'000	R'000	R'000
Tax Receipts	0	0	0	0	0	0
Casino Taxes	0	0	0	0	0	0
Horse racing taxes	0	0	0	0	0	0
Liquor licences	0	0	0	0	0	0
Motorvehicle licences	0	0	0	0	0	0
Sale of goods and services other than capital assets	7844	6988	856	7376	11420	(4 044)
Transfer received	0	0	0	0	0	0
Fines, penalties and forfeits	0	0	0	0	0	0
Interest, dividends and rent on land	538	283	255	485	246	239
Sale of capital assets	630	504	126	1500	986	514
Financial transactions in assets & liabilities	944	832	112	903	331	572
Total	9 956	8 607	1 349	10 264	12 983	(2 719)

PROGRAMME EXPENDITURE

PROGRAMME NAME	FINANCIAL YEAR END 2020/21			FINANCIAL YEAR END 2019/20		
	FINAL APPROPRIATION	ACTUAL EXPENDITURE	VARIANCE OVER/ UNDER	FINAL APPROPRIATION	ACTUAL EXPENDITURE	VARIANCE OVER/ UNDER
	R'000	R'000	R'000	R'000	R'000	R'000
Administration	421 346	416 859	4 487	449 539	449 539	0
Property Management	908 783	908 753	30	1140 853	1106 556	34 297
Provision of Buildings, Structures and Equipment	465 581	465 581	0	475 549	475 547	2
Total	1795 710	1791 193	4 517	2065 941	2031 642	34 299

The budget allocated to the Departments vote decreased by 13.08% from R2, 066 billion to R 1, 796 billion in 2020/21.



VIREMENTS POST ADJUSTMENTS ESTIMATES/ROLL OVER

The department largely spent its 2020/21 Final Appropriation at 99.7 per cent, with minimal underspending of R4.517 million. The department undertook a number of virements mainly to cater for spending pressures under Programme 3: Provision of Buildings, Structures and Equipment, as well as to reduce over-expenditure affecting economic categories such as Compensation of employees and Transfers and subsidies. These virements were possible due to savings mainly under Programme 1: Administration and Programme 2: Property Management against Compensation of employees and Goods and services, largely due to internal delays in filling critical vacant posts. Furthermore, savings were identified under Programme 2 against Goods and services resulting from impact of the pandemic, as well as cost-cutting implemented on items such as contractors' costs, advertising, minor assets and consumables: stationery, printing and office supplies. There were also savings identified under Transfers and subsidies. These savings were moved to offset spending pressures in the various programmes and economic categories. The virements undertaken are summarised below:

- **From Programme 1: Administration** R2.194 million was utilised to reduce unanticipated spending pressures under Programme 3: Provision of Buildings, Structures and Equipment. Of this, R1.512 million was identified from Compensation of employees due to the fact that the process of filling posts was put on hold pending review of the organisational structure, and R682 000 was moved from Transfers and subsidies to: Households as a result of lower payments made in respect of external bursaries. These funds were moved to Programme 3 as follows:
 - o R1.512 million was moved to Compensation of employees to offset spending pressures caused by higher than anticipated payments in respect of EPWP beneficiaries appointed as screeners in schools for the Department of Education due to the Covid-19 pandemic.
 - o R682 000 was moved to Transfers and subsidies to: Households to address pressures under staff exit costs.

- **From Programme 2: Property Management** R4.707 million was utilised from Programme 2 from Compensation of employees because the process of filling posts was put on hold, as previously mentioned, and R3.615 million was moved from Goods and services resulting from cost-cutting implemented on items such as contractors, advertising, minor assets and consumables: stationery, printing and office supplies. These funds were utilised to address spending pressures in Programme 1 and Programme 3 and within the programme, as follows:

- o R1.582 million was moved to Programme 1 against Goods and services to address spending pressures caused by higher than anticipated increases in respect of communication services with regard to cellphones caused by additional usage of both cellphones and data costs by officials working remotely. Also contributing was expenditure in respect of property payments due to a higher than anticipated annual increase for security services.
- o R2.566 million was moved to Programme 3 against Compensation of employees to offset spending pressures brought about by higher than anticipated payments in respect of EPWP beneficiaries, as previously mentioned.

The balance of R559 000 was utilized to defray spending pressures within Programme 2 as follows:

- o R393 000 was moved to Transfers and subsidies to: Provinces and municipalities to address spending pressures brought about by higher than anticipated increases in property rates for the uMgungundlovu, uThukela, uMzinyathi, Amajuba and iLembe Districts.
- o R166 000 was moved to Transfers and subsidies to: Households to address spending pressures under staff exit costs.
- **Within Programme 3: Provision of Buildings, Structures and Equipment** R239 000 from Goods and services relating to savings as a result of financial controls implemented

by the department. These funds were moved to Transfers and subsidies to: Households to cater for the higher than anticipated payments in respect of staff exits.

Programme 1: Administration shows a net under-expenditure of R4.487 million after the department undertook virements of R612 000 from this programme to Programme 3, as mentioned. The under-spending is mainly due to:

- *Compensation of employees* was under-spent by R2.699 million due to delays and disruptions in filling posts as a result of the national lockdown and review of structure.
- *Transfers and subsidies to: Departmental agencies and accounts* was under-spent by R575 000 because no invoices were received from the Sector Education and Training Authority (SETA) in respect of the payment of the skills development levy.
- *Machinery and equipment* showed under-expenditure of R3.781 million due to delays in the delivery of laptops procured by the department for officials. Most laptops were ordered before the national lockdown came into effect. However, during the national lockdown, the increase in the rand/dollar exchange rate resulted in most suppliers cancelling the orders as they were not able to provide the laptops/desktops at the originally quoted prices.
- *Software and other intangible assets* shows minimal under-spending of R388 000 mainly due to lower than anticipated costs in respect of the payment for the annual renewal of Microsoft software licenses for the department which is based on the rand/dollar exchange rate.

Offsetting this under-spending was over-spending as follows:

- *Goods and services* was over-spent by R2.852 million due to higher than anticipated expenditure relating to audit costs by the Auditor-General (A-G). In addition, spending pressures are attributed to communication services in respect of cell phones caused by additional usage of both cell phones and data costs for officials working

remotely. Also contributing were pressures from property payments due to a higher than anticipated annual increase for security services.

- *Transfers and subsidies to: Provinces and municipalities* reflects over-spending of R78 000 due to higher than anticipated costs for motor vehicle license renewals.

Programme 2: Property Management was largely on track at year-end with minimal under-spending of R30 000 against the Final Appropriation, after a post Adjustments Estimate virement of R4.148 million from this programme. This under-spending was mainly ascribed to:

- *Transfers and subsidies to: Departmental agencies and accounts* shows no spending against a budget of R5 000, and this was due to the nature of payments in respect of the compensation commissioner, and includes injury-on-duty claims, which are difficult to budget for and forecast. No such claims were received this year.
- *Machinery and equipment* reflects minimal under-spending of R30 000 due to delays in the delivery of laptops procured by the department for officials, as previously explained.

Mitigating this under-expenditure to some extent was pressure in respect of the following:

- *Transfers and subsidies to: Households* was over-spent by R5 000 due to higher than anticipated staff exit costs.
- **Programme 3: Provision of Buildings, Structures and Equipment**, was on track at 100 per cent of the Final Appropriation. This is after the department processed undertook virements of R4.760 million from Programmes 1 and 2, as discussed. However, there were variances against economic categories as follows:
- *Compensation of employees* was over-spent by R9.510 million, after a virement of R4.180 million to this category to reduce the spending pressure of R13.690 million. This over-spending was mainly attributed to higher than anticipated expenditure for the payment of stipends in



respect of 6 000 EPWP beneficiaries appointed as screeners for the Department of Education from August 2020 onwards to the end of March 2021 due to the Covid-19 pandemic, and 4 000 EPWP workers placed in the EPWP school maintenance programme in five district municipalities in KZN. The programme is aimed at assisting poor, non-fee paying schools with basic maintenance of school grounds and buildings to ensure children are able to learn in conducive and clean environments.

- *Transfers and subsidies to: Households* was over-spent by R497 000 due to higher than anticipated staff exit costs.

Mitigating these spending pressures was under-spending as explained below:

- *Goods and services* was under-spent by R2.552 million in respect of SITA computer services costs for the Works Information Management System (WIMS) and fleet services in respect of fuel. This low spending was mainly as a result of the impact of the national lockdown, as well as delays in the receipt of invoices from SITA, as invoices were subsequently received after year-end and therefore will be processed in 2021/22. This under-spending was reduced to some extent by spending pressures caused by increased costs of unplanned day-to-day maintenance, and ad hoc general requests and maintenance work of departmental buildings in the regions and at head office. These projects included repairs to flooring at the Amajuba District and Ladysmith Regional offices, resurfacing of the parking area at the uThukela District office and repairs to the palisade fence at the Tugela Ferry depot. Also contributing was the North Coast landscape maintenance contract due to overgrown areas, the maintenance of the lift in the Legislature Assembly (LA) Complex, as well as plumbing issues which needed to be fixed in the Eshowe District offices.
- *Transfers and subsidies to: Departmental agencies and accounts* shows no spending against the budget of R58 000 due to the nature of payments in respect of the compensation commissioner, and includes injury-on-duty claims, which are difficult to budget for and forecast. No such claims were received in this year.

- *Buildings and other fixed structures* was under-spent by R6.423 million due to slower than anticipated spending on various internal capital infrastructure projects. This can largely be ascribed to delays in the finalisation of the scope for the KZN Entrepreneurial Development Centre in the Southern. In addition, there was under-spending due to delays in finalising the implementation strategy for urgent civil and structural repairs to the LA Complex in Ulundi, and the LA Complex fencing project was only awarded in October 2020. Furthermore, there were delays in implementing this project due to a shortage of steel, which was only delivered on site on 03 March 2021. There was also minimal spending because of slow progress in respect of the iLembe new office building in the eThekweni region as a result of the termination of the contract with the main contractor due to non-performance. The new contractor is anticipated to be on site for the completion of this project in the first quarter of 2021/22, this project is currently awaiting approval for the appointment of the contractor. This under-expenditure was reduced by over-spending as a result of the improved completion programme for the Mayville Conference Centre dining hall project, which was not completed in 2019/20 due to slow progress as a result of delays by the contractor. In 2020/21, the department implemented an improved strategy to complete the project which resulted in over-expenditure on the allocated budget. This project was expected to be completed in May 2021, and is practically completed.

- *Machinery and equipment* was under-spent by R1.032 million due to delays in the delivery of laptops procured by the department for officials, as previously mentioned.

REQUESTED ROLL-OVERS TO 2021/22

The department requested an equitable share roll-over of R5.200 million *against Buildings and other fixed structures* relating to the capital infrastructure projects.

- R900 000 to assist in the completion of the Vryheid District Office: Master Plan of Carpenter Shop into Offices and Face Lifting of Main Building. This project is on site and was anticipated to be completed in the previous financial year, however was delayed due to the implementation of the nationwide lockdown.
- R3.700 million relating to the LA Complex preventative mechanical maintenance contract for which the maintenance of all air-conditioning systems for the LA Complex at Ulundi, fall under the mechanical engineering works. The department has a contract in place with the service provider to assist with the maintenance when required, and this contract was only awarded in February 2021 due to lengthy SCM processes which were exacerbated by the national lockdown and Covid-19 regulations.
- R600 000 relating to the LA Complex fencing project which was delayed due to the shortage of raw material, as a result of the Covid-19 pandemic resulting in work only commencing in April 2021. These funds were committed at year-end.

EQUITABLE SHARE

As at 31 March 2021 the department spent R1.791 billion which is about 99.7% of the total budget, resulting in an under-expenditure of R4.517 million, against Payments for capital assets. The under-expenditure against Payments for capital assets relate to slower than anticipated progress by contractors on certain capital infrastructure projects.

FUTURE PLANS OF THE DEPARTMENT

Prominent in the future plans of the Department is the development of the Provincial Government Precinct in Pietermaritzburg that will house the Legislature and head offices of Provincial Departments. There has been considerable preparatory work undertaken by a team headed by Treasury. The proposed funding models have however been a very real constraint necessitating a fresh and creative approach. It is anticipated that the development will be on an incremental basis as and when individual departments have the necessary financial resources.

PUBLIC PRIVATE PARTNERSHIPS

There are no public-private partnerships to report on.

DISCONTINUED ACTIVITIES / ACTIVITIES TO BE DISCONTINUED

There are no discontinued activities to report on.

NEW OR PROPOSED ACTIVITIES

As reflected above the only proposed new activity relates to the Provincial Government Precinct.

SUPPLY CHAIN MANAGEMENT

SCM processes are managed strictly according to prevailing policy and legislation.

GIFTS AND DONATIONS RECEIVED IN KIND FROM NON RELATED PARTIES

There are no gifts or donations to report on during the period under review.

EXEMPTIONS AND DEVIATIONS RECEIVED FROM THE NATIONAL TREASURY

None.

EVENTS AFTER THE REPORTING DATE

None.

ACKNOWLEDGEMENT/S OR APPRECIATION

In presenting this report the Accounting Officer acknowledge the guidance and support of the MEC for Human Settlements and Public Works, Hon. NM Sibiya, MPL, the chairperson and members of the Public Works Portfolio Committee as well as the management and staff of the Department for their diligence and dedication.



CONCLUSION

This annual report is presented as a collective expression of performance data of the year under review. The accounting officer nevertheless assumes overall accountability

Mr S.P. MAJOLA

(Acting) HEAD OF DEPARTMENT:
DEPARTMENT OF PUBLIC WORKS
PROVINCIAL GOVERNMENT OF KWAZULU-NATAL
31 August 2021

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

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

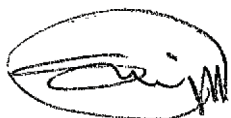
All information and amounts disclosed throughout the Annual Report are consistent. The Annual Report is complete, accurate and is free of any omissions.

The Annual Report has been prepared in accordance with the guidelines on the Annual Report as issued by National Treasury, and this has been confirmed by the KwaZulu-Natal Provincial Treasury.

The Annual Financial Statements (Part E) have been prepared in accordance with the modified cash standard and the relevant frameworks and guidelines issued by National Treasury. The Accounting Officer is responsible for the preparation of the Annual Financial Statements and for the 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 Statement. In my opinion, the Annual Report fairly reflects the operations, the performance information, the human resources information and the financial affairs of the Department for the financial year ended 31 March 2021.



Mr S.P. MAJOLA

(Acting) HEAD OF DEPARTMENT:

DEPARTMENT OF PUBLIC WORKS

PROVINCIAL GOVERNMENT OF KWAZULU-NATAL

Date: 28 May 2021



6. STRATEGIC OVERVIEW

VISION

An inclusive economy through sustainable infrastructure development and property management.

MISSION

To improve the lives of the people in KwaZulu-Natal through sustainable infrastructure development and property management.

CORE VALUES

The KwaZulu-Natal Department of Public Works has been guided by the following values:

TRANSPARENCY

- We all share ideas and information freely and promote a culture of openness and transparency in all our work.
- We will facilitate access to information; always engage the communities and stakeholders in our decision making.
- We will respect the views of others and seek to first understand and there is a better way to be monitored.
- We will respect the views of others, seek to understand their opinion/s and open ourselves to monitoring.

EXCELLENCE

- We are dedicated to providing high quality, appropriate progression and timely responses for all our services
- We will seek and embrace effective leadership, innovative solutions, creativity and support, orientation to change and progressive thought.
- We will encourage effectiveness and reward efficiency and ingenuity.

MOTIVATED WORKFORCE

- We will treat all people with dignity, respect and fairness.
- Our employees are our most valuable resource and we will invest in their growth.
- Each employee's contribution is essential to our collective success.

SUSTAINABILITY

- We will act with foresight to ensure the long term health and wellbeing of the community we serve.
- We will seek a balanced approach to deliver on our mandate, programmes and services in an economically sound, environmentally sustainable and socially responsible way.

INTEGRITY

- We will seek public trust by being honest, competent and consistent in our actions.
- We will strive for the highest standards of moral and ethical conduct.

TEAM WORK

- We will work together to achieve common goals
- We will share information freely, and collaborate with our stakeholders and actively engage them in our decision making and initiatives.

ACCOUNTABILITY

- We commit the Department staff and service providers to be accountable to the public and other stakeholders for services rendered and commitments made

7. LEGISLATIVE MANDATES

The Constitution does not impose any specific mandate on the Department of Public Works, it is like all departments subject to the general provisions contained therein.

Schedule 4, Part A of the Constitution provides that Public Works is a functional area of concurrent national and provincial legislative competence only in respect of the needs of provincial government departments in the discharge of their responsibilities to administer functions specifically assigned to them in terms of the constitution or any other law.

Within the broad statutory mandates of government institutions, the following mandates guide the KZN Public Works department's core functions:

- The Construction Industry Development Board Act No. 38 of 2000;
- Property Valuers Professional Act No. 47 of 2000;
- National Building Regulations and Building Standards Act No. 103 of 1977;
- Council for the Built Environment Act No. 43 of 2000;
- Engineering Profession Act No. 46 of 2000;
- Architectural Profession Act No. 44 of 2000;
- Quantity Surveying Profession Act No. 49 of 2000;
- Project and Construction Management Professions Act No. 48 of 2000;
- Occupational Health and Safety Act No. 85 of 1993;
- Occupational Injuries and Diseases Act No. 130 of 1993;
- State Land Disposal Act No. 48 of 1961;
- Deeds Registry Act No. 47 of 1937;
- Expropriation Act No. 63 of 1975;
- Prevention of Illegal Eviction from, and unlawful occupation of land Act No. 19 of 1998;
- National Environmental Management Act No. 107 of 1998;
- KwaZulu-Natal Land Administration & Immovable Asset Management Act, No. 2 of 2014
- The KwaZulu–Natal Heritage Act 10 of 1977,
- Broad Based Black Economic Empowerment Act No. 53 of 2003;
- Promotion of Administrative Justice Act No. 3 of 2000;
- Promotion of Access to Information Act No. 2 of 2000;
- Labour Relations Act No. 66 of 1995
- Employment Equity Act No. 55 of 1998;
- South African Qualification Authority Act No. 58 of 1995;
- Skills Development Act No. 97 of 1998;
- Public Finance Management Act No. 1 of 1999;
- Preferential Procurement Policy Framework Act No. 2 of 2000
- Basic Conditions of Employment Act No. 75 of 1997; and
- Government Immovable Asset Management Act No. 19 of 2007



8. ORGANISATIONAL STRUCTURE AS AT 31 MARCH 2021

KWAZULU-NATAL DEPARTMENT OF PUBLIC WORKS ORGANISATIONAL STRUCTURE

**HEAD OF DEPARTMENT (ACTING)
MR. S.P. MAJOLA**



DDG: INFRASTRUCTURE
MAINTENANCE AND
TECHNICAL SUPPORT
(ACTING) MS Z PFUTE



DDG: IMMOVABLE ASSET
MANAGEMENT (ACTING)
MS. X NTANZI



CHIEF FINANCIAL
OFFICER
MR J REDFEARN



DDG
CORPORATE SERVICES
MR PW DUMA



9. ENTITIES REPORTING TO THE MEC

There are no entities reporting to the MEC in the KZN Public Works Department.



PART - B

PERFORMANCE INFORMATION



I. AUDITOR GENERAL'S REPORT: PRE-DETERMINED OBJECTIVES

The AGSA currently performs certain audit procedures on the performance information to provide reasonable assurance in the form of an audit conclusion. The audit conclusion on the performance against predetermined objectives is included in the report to management, with no material findings being reported under the Predetermined Objectives heading in the Report on other legal and regulatory requirements section of the auditor's report.

Refer to page 94 of the Report of the Auditor General, published as Part E: Financial Information.

2. OVERVIEW OF DEPARTMENTAL PERFORMANCE

2.1 SERVICE DELIVERY ENVIRONMENT

During the year under review, the department continued to include gender equality in decision-making positions as it is vital to ensure that issues affecting women are considered during policy formulation, planning and project implementation. Women empowerment is a critical component of any interventions aimed at gender equality as they remain marginalized even in the post 1994 era. Ownership and control of assets should therefore remain at the forefront of socio-economic transformation. The department has therefore identified areas of intervention through procurement reforms to ensure empowerment of women, youth, military veterans and black African.

A large portion of the lease portfolio has benefitted mainly Indian and White landlords therefore specific interventions have been introduced to increase the equity ownership of black landlords. There is also be a streamlined approach towards the development of emerging contractors through increased spend on Eyesizwe Contractor Development Programme as well as capacity building in order to improve sustainability, quality and performance of emerging contractors. The new approach will also see a greater number of contractors benefitting as the department limits the number of awards per contract.

Inroads into Radical Economic Transformation have been introduced and will be intensified in the 2020-2025 period through revised Delegations to Regions and District Offices, Promotion of African Black Entrepreneurs by the utilisation of Section 2 (1)f of the BBEE Act on leases 900m² below, utilisation of Section 2(1)f to promote contract participation goals and locality, advertisement for a database of Professionals per Discipline to realise efficiency in procurement processes, Limitation of multiple awards - greater spread of contractors and consultants, aggregation of procurement plan to apportion pre-qualification criteria and direct and indirect sub-contracting above R30 million.

The department leads Action Work Group 3 tasked with monitoring implementation of the PGDP strategic objective 1.4 “to improve the efficiency, innovation and variety of government-led job creation programmes. The AWG monitors and evaluates the effectiveness, effect and impact of EPWP in the Province. The role strengthens the department’s role of provincial coordination and ensures an integrated approach to the creation of job opportunities in the province. A challenge remains with inadequate reporting of job opportunities created at municipal level due to limited capacity and inefficiencies in data collection resulting in rejection of reported jobs on validation on data. Innovative thinking is required to implement EPWP as it offers extensive opportunities to combat unemployment.

The government continues to enforce initiatives aimed to tackle the challenge of high unemployment, particularly among the youth population. The Department is responding to this challenge which require appropriate interventions through a range of initiatives aimed at alleviating unemployment through provision of short-term paid work opportunities coupled with skills training and promote the use as well as the development of artisans. The department’s Izandla Ziyagezana programme is a poverty alleviation initiative on vacant site clearance aimed at youth and women that targets the poorest of the poor.



The department is keen to improve existing job creation programmes and ensure effective oversight its role of coordinating EPWP in the Province. In realising Radical Socio-Economic Transformation, the Department will grow spend on Eyesizwe Contractor Development Programme (ECDP). The programme aims to increase and promote capacity, equity ownership, skills improvement, maintenance of capital works, sustainability and performance of registered and emerging contractors, with preference given to Youth, Women and Persons with Disabilities (PWDs) and Military Veterans registered on the National Military Veterans database. Vision 2030 advocates for government to broaden EPWP to cover 2 million fulltime equivalent jobs by the end of 2020. All indications show that this is imminent however financial constraints limit the extent of expansion.

The high rate of unemployment and poverty continue to affect delivery of infrastructure, as there are ongoing site disruptions by business groups demanding contracts for built works. The perceived corruption through multiple awards to the same contractors threatens progress and positive engagements with role-players in the sector.

2.2 SERVICE DELIVERY IMPROVEMENT PLAN

The department has completed a service delivery improvement plan (SDIP). The SDIP aims to address the following two service improvement areas: Provision of Buildings, Structures and Equipment (Operations) and Property Management

Service I: Provision of Buildings, Structures and Equipment: Integrated planning in the delivery of immovable assets and infrastructure

The key service was chosen due to the challenges that are being encountered with regards to planning for infrastructure which is fragmented in the sense that the IPIPs are being approved towards the middle or end of financial year which affects the Department of Public Works in delivering projects on time. The aim of having it as a key service is to ensure that there is integrated planning in the delivery of immovable assets and infrastructure and also ensuring that Public Works remains a preferred service for the KwaZulu-Natal Provincial Administration.

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

Main services and standards

Main services	Beneficiaries	Current/actual standard of service 19/20	Desired standard of service 20/21	Actual achievement 2020/21
Integrated planning in the delivery of immovable assets and infrastructure	<p>Citizens</p> <p>KZN Department of: Public Works(DPW)</p> <p>Education(DOE)</p> <p>Health(DOH)</p> <p>Arts and Culture(DAC)</p> <p>Agriculture and Rural Development(DARD)</p> <p>Human Settlements (DH)</p> <p>Legislature (KZN L)</p> <p>Office of the Premier(OTP)</p> <p>Transport (DOT)</p> <p>Cooperative Government and Traditional Affairs (COGTA)</p>	<p>No IPIP was approved by March 2020 to ensure effective implementation for the year.</p> <p>Improved planning is required (as key driver for measuring delivery performance in relation to provision of building infrastructure</p>	<p>11 User Departments with approved IPIPs by March 2021</p>	<p>1. DOT - The 2019/20 IPIP approved on 06 December 2019</p> <p>2. DSD – The 2019/20 IPIP approved in March 2020</p> <p>3. DPW - The 2020/2021 IPIP approved on 11 September 2020</p> <p>4. DARD - The 2020/21 IPIP submitted on 29 September 2020</p> <p>5. DOE – The 2020/2021 IPIP approved on 19 August 2020</p> <p>6. DOH - The 2020/2021 IPIP was approved on 29 May 2020.</p> <p>4 IPIP's were approved before March 2021 in total we have 6 approved IPIP's</p>

Area of improvement in terms of applicable legal standards	Current/actual arrangements 19/20	Desired arrangements 20/21	Actual achievements 2020/21
Legal standards if applicable (including Standard Operating Procedures SOPS)	<p>In the financial year 2019/20 there were 07 SDAs in place by March 2020.</p> <p>To ensure that Service Delivery Agreements are approved timeously.</p>	09 User Departments with signed and valid SDA by March 2020	Only Department of Education is with signed and approved Service Level Agreement (SDA)

Batho Pele arrangements with beneficiaries (Consultation access etc.)

Current/actual arrangements	Desired arrangements 19/20	Actual achievements 20/21
<p>Consultation</p> <p>There are Monthly Provincial Infrastructure Delivery Committee (PIDC) in place; however, there is room for improvement to the content of the meetings, especially on matters of Planning.</p> <p>Improvement on an Integrated Infrastructure Planning process where both DPW and the client departments are well represented is required.</p> <p>6 PIDC meetings were held for the Other Clients Portfolio.</p> <p>8 PIDC meetings were held for the Education Portfolio.</p>	<p>11 PIDC Meeting held with User Departments by March 2021</p>	<p>1. DOH - 06 meetings held.</p> <p>2. DOE - 1 meeting held.</p> <p>3. Water and Sanitation - 04 meetings held.</p> <p>4. COGTA – 04 Meetings held.</p> <p>5. DSD – 04 Meetings were held.</p> <p>6. Legislature - 02 Meeting held.</p> <p>7. DAC – 01 Meeting held.</p> <p>8. OTP – 01 Meeting held.</p>
<p>Access</p> <p>Some internal stakeholders involved in project/programme management do not have access to the current system (WIMS).</p> <p>The WIMS system is being phased out.</p>	<p>100% access and training to internal stakeholders involved in project/ programme to Fixed Asset Register System (FARS)</p>	<p>Access to WIMS has been granted to all internal stakeholders involved in project/programme management.</p>
<p>Courtesy</p> <p>Satisfaction Survey not done to assess gaps on service rendered and impact made by having SDIP in place.</p>	<p>Impact assessment to be done</p>	<p>No impact assessment was conducted</p>
<p>Openness and Transparency</p> <p>(Information is currently being shared as a courtesy measure as well as for Openness and transparency, to various / all stakeholders, on the Departmental Website)</p> <p>4 x Quarterly Performance Report</p> <p>1 x Annual Performance Report</p>	<p>Provide inputs to 4 quarterly reports and 1 Annual Performance report</p>	<p>No update provided for 3rd quarter performance report.</p>
<p>Redress</p> <p>Improve contracts management for the purpose of reducing Variation Orders and Extension of time claim</p>	<p>0 Variation Orders to exceed 20% of the total project cost (per project)</p>	<p>Of the 301 active projects at construction stage at the end of the financial year, 2 projects exceeded the 20% of the total project cost</p>

Value for money: To improve delivery of infrastructure construction projects (within time, cost and quality requirements)	69% (New ,rehabilitation and refurbishment completed within agreed time period by March 2020	134 (51%) projects completed within contract duration
To improve client satisfaction and perception of value for money	117% of projects completed within approved budget	198 projects completed within contract budget
		262 (76%) total project completed

Service delivery information tool

Current/actual information tools	Desired information tools	Actual achievements
Ineffective implementation of signage guide	Proper signage throughout the department	The signage's are in place in all offices how to access offices e.g. Head Office signage, UThukela District signage
Departmental website not continuously updated	Updated website	The departmental Website is updated with activities taking place throughout the department namely Articles. Audios, organograms of Regional offices / Directorates and programmes offered by the department.

Complaints mechanism

Current/actual information tools	Desired information tools	Actual achievements
No integrated Complaints / Compliments Management System in place	Integrated Complains Management System be in place	Complaints procedure is in place to improve complaints handling systems within the department Departmental Hotline is in place and displayed in all departmental offices Website allows for clients to submit complaints / compliments and suggestions online
Suggestion/Compliments and complaint boxes not in all offices	Suggestion/Compliments and complain Boxes be all offices	Suggestion box placed in visible areas at all district and regional Public Works Offices

2.3. ORGANISATIONAL ENVIRONMENT

Key focus areas identified through environment scanning exercise in the strategy review session held in preparation for the 2020/2021 were:

- Client Relationship Management
- Supply Chain Management Reform as a key means to achieve socio economic change
- Multi-year infrastructure planning to minimise project completion delays and budget variations
- Policy framework –SOPS/delegations /Review of existing policies to facilitate accelerated service delivery
- Maintenance: need for a comprehensive preventative maintenance strategy
- Socio economic development initiatives
- Skills development: technical skills for youth ,artisan cadres



- Strategic use of consultants to counter shortage of in-house built capacity and reduce construction costs to a reasonable level
- Cost of delivery in view of economic climate
- Use of technology for greater efficiency and control

The client satisfaction survey undertaken by the department further confirmed gaps in the above-mentioned areas. A new service delivery model and service delivery plan was developed to streamline operations and enhance efficiency in the rendering of services. This includes supply chain management reforms aimed at meaningful transformation of the infrastructure and property services.

2.4. KEY POLICY DEVELOPMENTS AND LEGISLATIVE CHANGES

There were no significant revisions to the Department's legislative or other mandates during the planning and implementation periods of the 2020 / 2021 Annual Performance Plan.

3. STRATEGIC OUTCOMES

Strategic Outcomes
1. Increase access to economic opportunities to broaden the base of targeted groups for economic empowerment through infrastructure and property management
2. Improved immovable asset management and custodianship of all provincial assets and facilities
3. Provision of sustainable social infrastructure

PROPERTY MANAGEMENT

In the current MTSF, the Department has contributed to the National Development Plan and significant achievements made are in line with the outcomes approach adopted by Cabinet in 2009. One of the Strategic Outcome relates to Improved immovable asset management and custodianship of all provincial assets and facilities and the department is the custodian of immovable assets and has ensured the following key strategic achievements:

- The targeted totals of 101 hired properties and 100 state - owned facilities, were audited for space utilisation, to ensure that buildings used for service delivery purposes are optimally utilised
- The Department ensured due payment of property rates, to the value of R831 745 444,13 million for 20/21 financial year accordance with all verified invoices received from municipalities within the year. The initial budget allocation was R663 524 000,00 million for the year. During midterm, the Provincial Treasury further allocated an amount of R165 ,000.00 million
- A total of 91 properties out of a target of 88 were endorsed during the reporting period at the Deeds Office, thus confirming the ownership thereof into the name of the Provincial Government of KwaZulu-Natal
- The department had a target of 20ha to be disposed and 0.1020ha was disposed to address transformation agenda utilising provincial owned vacant land and properties. The department took a decision to discontinue with the auction of the identified vacant land. Terms of reference calling for expression of interest are being finalised.
- The Department acquired 2 new land parcels to support improved service delivery.

IZANDLA ZIYAGEZANA LAND CLEARING PROGRAMME

This programme is aimed at providing work opportunities to beneficiaries thus contributing positively to the lives of the local communities.

To date, the Department through this Programme has created 470 work opportunities of which:

418 Women, 287 Youth and 3 people with disabilities (some women are also youth) from the following Districts:

- Ugu- 39
- Harry Gwala-29
- Uthukela-32
- Umzinyathi- 44
- Amajuba - 16
- UMgungundlovu- 41
- Ethekwini- 156
- ILembe 13
- Zululand-68
- King Cetshwayo-78
- Umkhanyakude -23

PROVISION OF BUILDINGS, STRUCTURES AND EQUIPMENT (OPERATIONS)

Furthermore, In line with strategic outcome: Provision of sustainable social infrastructure Programme 3: Provision of buildings, structures and equipment (Operations) had the following key strategic achievements:

- In the 2020/2021 financial year, the overall expenditure on infrastructure delivery was R 2 358 147 510 (102%)

EDUCATION

212 Department of Education projects were completed in 2020/21 financial year with the annual expenditure of **R920 121 943, 99**

Amongst others, the following are the completed projects

- 45 Completion of Storm damage projects
- 67 Water and Sanitation Projects
- 13 Electrification Projects
- 88 Boreholes projects completed

HEALTH

The allocated budget for Department of Health was R1 555 814 484, is split between Health Facility Revitalization Grant, Equitable Share and Covid-19 Programme. The expenditure achieved was R1 200 440 390 at the end of 2020/2021 Financial Year.

There were 873 Projects which included 12 Covid-19 Projects. 11 of 12 have been completed, in additions 3 temporary field hospitals were completed and are being leased.

OTHER CLIENTS

The Department of Public works had undertaken Projects for the following Client Departments; which are Office of the Premier, Department of Transport, Department of Public Works, Department of Human Settlements, Department of Art& Culture, Department of Cogta, KZN Legislature, Department of Social Development and Department of Agriculture. The total Budget Allocation for 2020/2021 Financial Year for other Clients is R247 866 433.00 and the expenditure at the end of the financial year was R237 812 999.00 (96%). 11 Traditional Administration Centres were completed for the Department of Cogta and 2 Major Projects were completed for the Department of Social Development.

The “GREENING” of all public buildings is imperative in pursuing KwaZulu-Natal vision 2035. In this regard, the Department has formulated the KZN Green Building Policy as well as the Green Building Implementation Plan. This policy document is awaiting Executive approval.

The Department prioritises green growth as articulated in the Medium Term Strategic Framework. This is evident at its Headquarters located at 191 Prince Alfred Street, which has yielded significant results in the past five years.

However, due to the disruption caused by the Covid-19 pandemic, the interventions have not fully achieved the targeted savings for 2020-2021 financial year. During the year, occupancy rates at the Head Office were 40% less than the previous year due to the Covid-19 lockdown. Low occupancy rates result in negative or low savings for energy and water consumption.

EXPANDED PUBLIC WORKS PROGRAMME (EPWP)

The Department had made strides to align itself towards the achievement of Priority 1: “Job creation and transformation” the Department managed to create **7 107** Work Opportunities against a target of 4 826 and **1 847** Full Time Equivalents (FTEs) against a target of 1 595 FTEs by end of March 2021 through the EPWP Programme. In the 2020/2021 financial year, the Department implemented the EPWP COVID-19 response programme and EPWP Maintenance Programme across all District Municipalities including the eThekweni Metro, and the beneficiaries were recruited through the School Governing Bodies (SGB) and Operation Sukuma Sakhe (OSS) structures.

The Provincial EPWP Programme is coordinated by the Department of Public Works. A total of 155 207. Work Opportunities have been reported in the Province by Provincial Departments and Municipalities against a nationally set target of 125 612 Work Opportunities in the financial year 2020/21. A total of 66 Provincial public bodies have reported on EPWP in the Province. Four (04) interventions were implemented to support Public bodies in form of the DORA Workshop, EPWP Reporting System training, EPWP Focus Week and One-on-one Session with under-performing and struggling Public Bodies.

4. PERFORMANCE INFORMATION BY PROGRAMME

The activities of the KZN Public Works Department are organized in the following programmes:

Programme	1: Administration
Programme	2: Property Management
Programme	3: Provision of buildings, structures & equipment (Operations)

4.1 PROGRAMME 1: ADMINISTRATION

Purpose: This programme undertakes to provide support to the Member of the Executive Council, provide strategic leadership and management, financial and corporate services, There has been no change to the Administration programme structure.

The strategic outcomes , annual targets and actual performance for 2020-2021 for the administration programme are detailed below:

Strategic Outcomes are as follows:

4.1.1. Improved leadership, governance and accountability

FINANCIAL MANAGEMENT AND CORPORATE SERVICES

PROGRAMME I: ADMINISTRATION - Financial Management and CORPORATE SERVICES									
Outcome	Output	Output Indicator	Audited Performance			Actual Performance Against Target		Variance from planned target to actual achievement 2020/2021	Reasons for variance
			2017/ 2018	2018/ 2019	2019/ 2020	Planned Annual Target 2020/2021	Actual Achievement 2020/2021		
Improved leadership ,governance and account-ability	An un-qualified audit outcome	I.1 % internal audit recommen-dations implemented within specified timeframe	New	88%	94%	100%	89%	-11%	Target not achieved 87 of 98 (89%) The following among the reasons for the non-achievement; Lack of budgetary provision for maintenance of state-owned properties; Revised access control provisions couldn't be enforced due to Covid19 Regulations; Certain non-core vacancies couldn't be filled due to being unfunded; The high vacancy rate for specialized skills remained a challenge.

PROGRAMME 1: ADMINISTRATION - Financial Management and CORPORATE SERVICES									
Outcome	Output	Output Indicator	Audited Performance			Actual Performance Against Target		Variance from planned target to actual achievement 2020/2021	Reasons for variance
			2017/2018	2018/2019	2019/2020	Planned Annual Target 2020/2021	Actual Achievement 2020/2021		
		I.2 % external audit recommendations implemented within specified timeframe	New	83%	91%	100%	90%	-10%	Target not achieved 272 of 302 (90%) The following among the reasons for the non-achievement; On Archibus, the status is pending the go-live which is scheduled for the new Financial Year; The matter on the high variation orders is currently subject of the ongoing court process; On EPWP matters, there are ongoing Data Quality and Records Management sessions underway in Regions
		I.3 Number of external students awarded bursaries for Built Environment studies	New	New	New	15	15	0	Target Achieved



Progress on Institutional Response to the COVID-19 Pandemic

Budget Programme	Intervention	Geographic location Province	No. of beneficiaries	Disaggregation of Beneficiaries	Total budget allocation per intervention (R'000)	Budget spent per intervention	Contribution to the Outputs in the APP (where applicable)	Immediate outcomes
EPWP COVID-19 RESPONSE PROGRAMME	Screening of personnel entering school premises	Across all KZN Districts including EThekweni Metro	5 946	MR= 1182 NCR= 1884 ETR = 1408 SR= 1472	R38m	+ R36m	KZN Public Works EPWP work opportunities created	More job opportunities created
	Fifty thousands (50 000) disposable masks have been procured and distributed to all employees.	Head office and Regions	1 686	R50 464.80	734 035.00	784 499.80		
	The department has further procured 6000 cloth masks, which have been distributed, to all employees.	Head office and Regions	1 686					
	Sanitisers providers	Head office and Regions	1 686		302 845.00	302 845.00		
	Foot stands	Head office and Regions	1 686		543 961.50	543 961.50		
	Isolation room items	Head office and Regions	1 686		130 373.57	130 373.57		
	Thermo-meters	Head office and Regions	1 686		6 789.00	6 789.00		
	Building deep cleansing	Head office and Regions	1 686		3 569 642.47	3 569 642.47		

Linking performance with budgets
Programme I: Expenditure

Programme Name	2019/2020			2020/2021		
	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
Programme I						
Administration	449 539	449 539	-	421 958	416 859	5 099
Total	449 539	449 539	-	421 958	416 859	5 099

4.2 PROGRAMME 2: PROPERTY MANAGEMENT

Purpose: To provide and facilitate the provision of accommodation and integrated property management services to clients through planned property life cycle (acquisition, management and disposal), optimal utilisation of immovable assets, land valuation, maintenance of fixed asset register, payment of property rates and integrated service delivery.

There have been no changes to the Property Management programme structure.

The strategic outcomes, annual targets and actual performance for 2020-2021 for Property Management programme are detailed below:

Strategic Objectives are as follows:

4.2.1 Productive Assets (*Maintenance and Facilities*)

4.2.2 Sustainable infrastructure investment (*addressing spatial imbalances*)



Performance Indicators

PROGRAMME 2 : PROPERTY MANAGEMENT

PROGRAMME 2 : PROPERTY MANAGEMENT									
Outcome	Output	Output Indicator	Audited Performance			Actual Performance Against Target		Variance from planned target to actual achievement 2020/2021	Reasons for Variance
			2017/2018	2018/2019	2019/2020	Planned Annual Target 2020/2021	Actual Achievement 2020/2021		
Productive Assets (Maintenance and Facilities)	Improved maintenance of state owned immovable assets	2.1 Number of Condition Assessments finalized on State – owned buildings	460	202	0	300	5	-295	Target not achieved. There was an appeal lodged on the Q3 target for 150 via KZN Treasury Bid Appeals Tribunal on the tender awarded in July 2020. This bid remains not finalized. The second tender for Q4 target of 150 which closed on the 2nd of November has not yet been evaluated.
		2.2 Number of municipa-lities with discounted property rates	new	New	new	4	0	-4	Target not achieved. The departmental requests for Discounted Municipality Rates were rejected by two municipalities, and the other two municipalities approved the discounted rates for implementation in their 2021/2022 Financial Year.
Sustainable infrastructure investment (addressing spatial imbalances)	Disposal of redundant state properties for socioeconomic purposes	2.3 Hectares of land released for socio-economic purposes	new	new	new	20 ha	0.1020 ha	-19.890 ha	Target not achieved The tender bid for the 44 vacant sites to be released, had to be cancelled in order to address the Transfor-mation Agenda issues.
	Increased participation of targeted groups within provincial government property portfolio	2.4 % of new leases entered into with targeted groups	New	New	New	10%	2%	-8%	Target not achieved The leasing with targeted groups was affected by none availability of relevant property stock which is owned by targeted groups.

Strategy to overcome areas of under performance

The Department's Bid Committees and SCM to closely monitor their timelines and ensure finalization within the bid validity periods. More municipalities will be approached in the next Financial Year.

A differentiated approach of calling for proposals for effective utilization of land will be explored in the next Financial Year. Partnerships with property owners will be explored and encouraged.

Linking performance with budgets Programme 2: Expenditure

Programme Name	Programme 2: Expenditure				
	2019/2020			2020/2021	
	Final Appropriation R'000	Actual Expenditure R'000	(Over)/Under Expenditure R'000	Final Appropriation R'000	Actual Expenditure R'000
Programme 2					
Property Management	1 140 853	1 106 556	34 297	912 931	908 753
Total	1 140 853	1 106 556	34 297	912 931	908 753
					4 178



4.3 PROGRAMME 3: PROVISION OF BUILDINGS, STRUCTURES & EQUIPMENT (OPERATIONS)

Purpose: Erection and/or acquisition of buildings, structures and engineering works and the maintenance of buildings to client specifications.

The core services are:

Delivery of infrastructure;

Creating of jobs through the EPWP initiatives and provincial coordination of EPWP;

There have been no changes to the Provision of Buildings, Structures and Equipment programme structure.

The strategic outcomes, annual targets and actual performance for 2020-2021 for the Provision of buildings, structures & equipment (Infrastructure Maintenance and Technical Support) programme are detailed below:

Strategic Objectives are as follows:

4.3.1 Optimized job opportunities

4.3.2 Sustainable infrastructure investment

INDICATORS AFFECTED BY THE PANDEMIC COVID 19 –THE DEPARTMENT HAD TO REVISE INDICATORS AND TARGETING MECHANISM

PROGRAMME 3 : PROVISION OF BUILDINGS, STRUCTURES AND EQUIPMENT (OPERATIONS)									
Outcome	Output	Output Indicator	Audited Performance			Actual Performance Against Target		Variance from planned target to actual achievement 2020/2021	Reasons for Variance
			2017/2018	2018/2019	2019/2020	Planned Annual Target 2020/2021	Actual Achievement 2020/2021		
Optimized job opportunities	KZN Public Works EPWP work opportunities created	3.1 Number of EPWP work opportunities created by the Provincial Department of Public works	6 134	6 157	6 322	4 826	7 107	+2 281	Target over achieved. The Department implemented an EPWP Covid 19 response programme in June 2020 and further budget allocation approved in August 2020 to implement EPWP maintenance programme.
Sustainable infrastructure investment	New schools completed	3.12 No. of new clinics completed	new	new	new	0	0	0	The quarterly targeting was revised hence Annual Performance Plan retailed
		3.13 No. of new hospitals completed	New	New	New	0	0	0	The Department did not target for this indicator hence the revised Annual Performance does not reflect any target
		3.16 No. of hospitals refurbished	New	New	New	1	0	0	The Department did not target for this indicator hence the revised Annual Performance does not reflect any target
									This indicator was duplicated as 3.15 and 3.16 on the Annual Performance and this error was corrected during the revision of the APP 2020/2021, target for 3.16 was added to 3.15



Performance Indicator PROGRAMME 3 : PROVISION OF BUILDINGS, STRUCTURES AND EQUIPMENT (OPERATIONS) AND EQUIPMENT (OPERATIONS)									
PROGRAMME 3 : PROVISION OF BUILDINGS, STRUCTURES AND EQUIPMENT (OPERATIONS)									
Outcome	Output	Output Indicator	Audited Performance			Actual Performance Against Target		Variance from planned target to actual achievement 2020/2021	Reasons for Variance
			2017/2018	2018/2019	2019/2020	Planned Annual Target 2020/2021	Actual Achievement 2020/2021		
Optimized job opportunities	KZN Public Works EPWP work opportunities created	3.1 Number of EPWP work opportunities created by the Provincial Department of Public works	6 134	6 157	6 322	4 826	7 107	+2 281	Target over achieved. Most infrastructure projects commenced late due to the Covid19 State of National Disaster Lockdown, and this resulted to late implementation of projects during third quarter, hence the over achievement.
	Empowerment Interventions	3.2 Number of Beneficiary Empowerment Interventions	3	3	3	3	3	0	Target Achieved
	KZN Public Works EPWP work opportunities created	3.3 Number of public bodies reporting on EPWP targets within the Province	68	75	66	66	66	0	Target Achieved
		3.4 Number of interventions implemented to support public bodies in the creation of targeted number of work opportunities in the province	3	4	4	4	4	0	Target Achieved

PROGRAMME 3 : PROVISION OF BUILDINGS, STRUCTURES AND EQUIPMENT (OPERATIONS)									
Outcome	Output	Output Indicator	Audited Performance			Actual Performance Against Target		Variance from planned target to actual achievement 2020/2021	Reasons for Variance
			2017/2018	2018/2019	2019/2020	Planned Annual Target 2020/2021	Actual Achievement 2020/2021		
	Projects awarded to designated groups	3.5 No. of Projects Awarded to Women owned companies	new	new	new	50	31	-19	Target not achieved. The Department did not have a clear targeting strategy as the current PPPFA has limitation in terms of setting aside projects for designated groups.
		3.6 No. of Projects Awarded to Military Veterans owned companies	new	new	new	10	5	-5	Target not achieved. The Department did not have a clear targeting strategy as the current PPPFA has limitation in terms of setting aside projects for designated groups.
		3.7 No. of Projects Awarded to youth owned companies	New	New	New	50	60	+10	Target over achieved. The youth target was over achieved. The focus for the Department was job creation and contractor development due to high rate of unemployment amongst the youth
		3.8 No. Of Projects Awarded To Disabled People Owned Companies	New	New	New	5	3	-2	Target not achieved The Department did not have a clear targeting strategy as the current PPPFA has limitation in terms of setting aside projects for designated groups.
		3.9 No. of emerging contractors trained	New	348	130	250	214	-36	Target not achieved. Non- attendance of contractors due to COVID lockdown regulations



Outcome	Output	Output Indicator	Audited Performance			Actual Performance Against Target		Variance from planned target to actual achievement 2020/2021	Reasons for Variance
			2017/2018	2018/2019	2019/2020	Planned Annual Target 2020/2021	Actual Achievement 2020/2021		
Sustainable infrastructure investment	New schools completed	3.10 No. of new schools completed	New	New	New	1	0	-1	Target not achieved. Non-achievement was due to illegal work stoppages at the construction site by the Business Forum resulting in delays on the construction programme. The contractor cannot complete the project now as he has filed for the business rescue.
	Schools refurbished	3.11 No. of schools refurbished	new	new	new	108	212	+104	Target over achieved. The overachievement due to projects that were not originally targeted for.
	New clinic completed	3.12 No. of new clinics completed	new	new	new	0	0	0	No target
	New hospitals completed	3.13 No. of new hospitals completed	new	new	new	0	0	0	No target
	Clinics refurbished	3.14 No. of clinics refurbished	new	new	new	30	126	+96	Target over achieved. The target was over-achieved due to various 3 month projects which were completed ahead of their projected timelines. There were additional projects delivered as a result of the department's response to Covid 19 pandemic
	Hospitals refurbished	3.15 No. of hospitals refurbished	new	new	new	19	18	-1	Target not achieved One project being delayed due to contractors poor performance and financial constraints.

PROGRAMME 3 : PROVISION OF BUILDINGS, STRUCTURES AND EQUIPMENT (OPERATIONS)									
Outcome	Output	Output Indicator	Audited Performance			Actual Performance Against Target		Variance from planned target to actual achievement 2020/2021	Reasons for Variance
			2017/2018	2018/2019	2019/2020	Planned Annual Target 2020/2021	Actual Achievement 2020/2021		
		3.16 No. of hospitals refurbished	new	new	new	1	0	-1	Indicator duplicated
	New buildings / facilities completed	3.17 No. of new buildings/facilities completed	new	new	new	1	1	0	Target achieved
	Buildings / facilities refurbished	3.18 No. of buildings/ facilities refurbished	new	new	new	6	20	+14	Target over achieved. The over achievement was due to the use of in house professional team which as expedited the projects process.

Strategy to overcome areas of under performance

The contract will be ceded to ensure completion early in the new Financial Year.

Proper planning and targeting will be adhered to. The 2021/2022 Financial Year targets will be adjusted accordingly using baseline figures
All projects will be prioritized for completion in the First Quarter of Financial Year 2021/2022.

Linking performance with budgets



PROGRAMME 3: EXPENDITURE

Programme Name	Programme 3: Expenditure					
	2019/2020			2020/2021		
	Final Appropriation R'000	Actual Expenditure R'000	(Over)/Under Expenditure R'000	Final Appropriation R'000	Actual Expenditure R'000	(Over)/Under Expenditure R'000
Programme 3						
PROVISION OF BUILDINGS, STRUCTURES & EQUIPMENT	475 549	475 547	2	460 821	465 802	(4 981)
Total	475 549	475 547	2	460 821	465 802	(4 981)

Linking performance with budgets (finance to update with new figures)

The table below illustrates actual expenditure for Vote 14 for 2020/21 per programme. Also given in the tables are the Adjusted Appropriation, any virements made after the tabled Adjustments Estimate, and the Final Appropriation.

Summary of expenditure by programme - Vote 14 – 2020/21

R thousand	Actual	Adjusted Appropriation	Virement Post Adj. Est.	Final Appropriation	Under/ (Over)	% spent
	R'000	R'000	R'000	R'000	R'000	%
	(1)	(2)	(3)	(4) = (2) + (3)	(5) = (4) - (1)	(1) / (4)
1. Administration	416 859	421 958	(612)	421 346	4 487	98.9
2. Property Management	908 753	912 931	(4 148)	908 783	30	100
3. Provision of Buildings, Structures & Equip.	465 581	460 821	4 760	465 581	-	100
Total	1 791 193	1 795 710	-	1 795 710	4 517	99.7

As is reflected in the above table, the Department of Public Works spent R1, 791 193, billion of the 2020/21 Final Appropriation, with spending at 99.7 per cent at the end of the financial year.

- **Programme 1: Administration** was under-spent by R4,487 million of their allocated budget.
- **Programme 2: Property Management** was under-spent by R30 000.
- **Programme 3: Provision of Buildings, Structures and Equipment** fully spent their allocated budget

5. TRANSFER PAYMENTS

Transfer payments as reflected in the Annual Financial Statement are in respect of payment of property rates to municipalities, transfer to households in respect of severance packages and departmental agencies and accounts in respect of skills development levy and workman's compensation.

6. CONDITIONAL GRANTS AND EARMARKED FUNDS

The table below shows the actual expenditure incurred in 2020/21 on national conditional grants by the department, against the 2020/21 Final Appropriation.

Summary of conditional grants - Vote 14-2020/21

R thousand	Actual	Adjusted Appropriation	Adjustments	Final Appropriation	Under/ (Over)	% spent
	R'000	R'000	R'000	R'000	R'000	%
	(1)	(2)	(3)	(4) = (2) + (3)	(3) = (2) - (1)	(1) / (2)
EPWP Integrated Grant for Provinces	4 243	4 243	0	4 243	0	100

The department spent R4, 243 million on its 2020/21 budget of the EPWP Integrated Grant for Provinces. This grant is utilised for projects such as the Youth Employment Service programme that mainly deals with greening activities, vegetable gardening, tree propagation and recycling, etc.



PART - C

GOVERNANCE

1. INTRODUCTION

The Departmental leadership recognises the need to conduct the Department of Public Works affairs with upmost integrity and maintaining the highest standards of governance in accordance with generally accepted good corporate practises. To this end, the Department has a number of governance structures and process in place to ensure effective, efficient and economical utilisation of state resources.

2. RISK MANAGEMENT

The Department continued to monitor and manage the impact of identified risks and to ensure timeous corrective action is taken to mitigate the impact of these risks.

The Department's Risk Committee and the Ethics Committee provides strategic direction, oversight and leadership in monitoring and reporting on internal and external audit, risk management, anti-corruption, integrity management, ensuring good governance through developing an ethical culture within the Department.

The Department reported quarterly on progress to the Audit Committee who is responsible for the oversight and evaluation of the Department's performance on Internal Control and Risk Management.

The Departmental Risk Management process includes conducting a Strategic Risk Assessment and Operational Risk Assessments. To further strengthen Risk Management throughout the Department, Regional Operational Risk Assessments which included each business unit were also conducted. The Departmental Risk Management process includes the identification of emerging risks and the continued monitoring of the implementation of all risk mitigating plans identified.

Further, with the advent of Covid-19 Pandemic, the Covid-19 Operational Risk Assessment was completed and action plans implemented to mitigate the risks identified. The Covid-19 checklist was also developed to serve as a yard stick to ensure compliance to the directives, circulars and guidelines issued by the Department of Labour, Department of Health, KZN Treasury PIAS and the Public Service Administration.

3. FRAUD AND CORRUPTION

A zero-tolerance Fraud Prevention Policy is in place in the Department. This contains clear response mechanisms to report, investigate and resolve incidents of fraud and corruption that impact service delivery in the Department.

The Department considers fraud prevention as an integral part of its overall Departmental Risk Management Strategy. The Department specifically focuses on fraud prevention through the conducting of fraud awareness workshops. Virtual Awareness workshops were held for all departmental staff using Microsoft Teams. The workshops highlighted the prevention and detection of fraud, and the importance of maintaining effective control and ongoing checks and balances.

In order to further promote a culture of zero tolerance towards corruption, new officials are educated on Ethical Conduct, Fraud and Corruption and the channels for reporting.

The Fraud and Ethics Risk Register was developed together with a Covid-19 Fraud and Ethics Risk Register with risk mitigation action plans in our attempt to totally eradicate fraud.

4. MINIMISING CONFLICT OF INTEREST

The Department endeavours to comply 100% with all the requirements of the DPSA to ensure that employees accurately declare financial interests on an annual basis. Further to this the following policies have been implemented by the Departments' Enterprise Risk and Integrity Management Directorate:

- Remunerative Work Outside of the Public Service

5. CODE OF CONDUCT

The Department continued to hold workshops to implement the Public Service Code of Conduct as developed by DPSA. This is aimed at upholding high standards and ensuring ethical behaviour by employees. The Department also has the following prescripts in place to assist Managers/Supervisors with step by step processes in implementing the following prescripts: Guide on Formal and Informal Discipline, Abscondment Procedure & Grievance Handling Timeframes.

- Employee Relations Sub-directorate conducted 10 workshops.

This was supplemented by the Public Service Coordinating Bargaining Council (PSCBC) resolutions such as Disciplinary Procedure (Resolution 1 of 2003) and Grievance Procedures (Resolution 14 of 2002) in the public service to deal with disciplinary matters as well as formal complaints from employees.

- There were seven (07) misconduct cases handled and all seven (07) cases were finalised within prescribed time, which marks a 100% achievement.
- There were twenty four (24) grievances lodged, twenty three (23) grievances were finalised and one (01) grievance was pending. That marks 96% percent achievement.
- There were fourteen (14) disputes cases lodged. Nine (09) cases are finalised. Five (05) disputes cases were pending. That marks 64% percent achievement

In order to prevent, minimise or resolve complaints and grievances with a view of enhancing service delivery at all levels the Department had established and implemented the Labour Relations Consultative Fora.

- As per our Operational Plan we had to conduct twenty (20) WLRSC meetings and two (02) PWLRSC.
- We had manage to conduct eleven (11) WLRSC and one (01) PWLRSC.

Furthermore, the Department has established a Women-in-Leadership Forum to champion the cause of women empowerment in all aspects of the Department's business including generating a pool of suitable female candidates to compete for SMS positions. It also serves to promote the achievement and sustaining of the 50% target of women at SMS.

6. HEALTH SAFETY AND ENVIRONMENTAL ISSUES

The Occupational Health and Safety Act, 1993 (Act 85 of 1993) imposes a responsibility on the Department to ensure the physical safeguarding of its infrastructure sites, as well as ensuring the physical health and safety of the contractor and his/her employees. To this end, the minimum requirements relating to how this risk should be managed on infrastructure sites has been standardised and built into the Construction Tender Document suites prescribed by the CIDB.



WORKPLACE SAFETY (EHW)

The Department prioritizes issues of Health, Safety and the Environment and has a fully functional OHS committee, which convenes on regular basis to review health, safety and environmental matters.

In support of effective Occupational Health and Safety, the department has trained 29 employees on First Aid Level one, Basic Fire Fighting and Legal Liability, Safety Health Representatives training. The evacuation procedure was approved by Head of Department. 2 Evacuation exercises were conducted. 8 SHERQ awareness sessions. Occupational Health and Safety awareness sessions were conducted for staff. Legal appointments were done in line with Occupational Health & Safety Act. In 2020 no emergency evacuation drills were conducted due to COVID-19. Floor plans were designed and displayed in all strategic positions to show the exit points in case of emergency.

OHS compliance inspections are conducted in all offices on quarterly basis. The approved Guideline in mitigating transmission of COVID-19 in the workplace is in place. COVID-19 Steering Committee established at Head Office and Regions and are functional. Approved Terms of Reference (TOR) in place dated 10 May 2020.

The Accounting Officer formally appointed the Compliance Officers at Head Office and Regional Offices. All Departmental buildings were deep cleansed during the weekend of 30-31 May 2020, which was before the return of employees on 01 June 2020. All departmental offices are deep cleansed at regular intervals and when a COVID-19 case has been reported.

Security Officers were trained on the use of thermostats for temperature testing as well as sanitizing of employees entering the buildings. 66 thermometers procured and issued to all offices. SHERQ inspections have been conducted during level 3, 2 and 1 lockdown in all offices. Checklist is in place (using SHERQ and incorporating COVID Regulation Requirements. Fifty thousands (50 000) disposable masks have been procured and distributed to all employees. The department has further procured 6000 cloth masks, which have been distributed, to all employees. Sanitisers are being provided to employees. Psychosocial support and mental wellbeing programmes are provided to employees who are affected and infected by the pandemic.

7. B-BBEE COMPLIANCE PERFORMANCE INFORMATION

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

Criteria	Response Yes / No	Discussion (include a discussion on your response and indicate what measures have been taken to comply)
Determining qualification criteria for the issuing of licences, concessions or other authorisations in respect of economic activity in terms of any law?	No	
Developing and implementing a preferential procurement policy?	No	
Determining qualification criteria for the sale of state-owned enterprises?	No	
Developing criteria for entering into partnerships with the private sector?	No	
Determining criteria for the awarding of incentives, grants and investment schemes in support of Broad Based Black Economic Empowerment?	No	

8. PORTFOLIO COMMITTEES

The Department has regular engagements with the Public Works Portfolio Committee. Most matters and concerns raised by the Portfolio Committee have been addressed by the Department during the year under review.

The table below reflect matters that have been addressed.

DATE	KEY MATTERS & REPORTS PRESENTED
23 April 2020	Government Immovable Asset Management Act Department's internal professional capacity Progress on the Auditor General's issues Newcastle Oversight report 2020/21 Budget COVID-19 Plan
30 April 2020	Committee Reports on Focused Oversight Guidelines & Covid-19 pandemic
07 May 2020	Departmental responses to Committee Questions on COVID-19 pandemic Status on EPWP
19 May 2020	Immovable Asset Management report
29 May 2020	Infrastructure Delivery Management System (IDMS) Detailed list of current consultants Report on Expanded Public Works Programme 2020/21 Budget Adoption



DATE	KEY MATTERS & REPORTS PRESENTED
23 June 2020	4th Quarter Financial Performance 4th Quarter non-financial performance Update on the AG audit
10 July 2020	Update on the establishment of the Provincial Precinct Progress on Strategic Infrastructure Development Agency (SIDA) Finance Regions: 2020/21 Budget Hearings
04 August 2020	Status on the COVID-19 Infrastructure Projects
08 September 2020	Revised 2020/21 Budget and Annual Performance Plan Adoption of the revised 2020/21 Budget and APP
02 December 2020	1st draft 2021/22 APP 2019/20 Annual Report 2019/20 Annual Report (Overview) 2021/22 draft APP 2021/22 draft Budget
21 January 2021	2019/20 Annual Report 2020/21 2nd Quarter Report Response to SCOPA Hearings – 2019 Resolutions Response to SCOPA Resolutions (Financial Management on Government's Covid-19 Initiatives)
04 February 2021	2020/21 3RD Quarter Report Disposal and Transfer of Land Update on DOE, DOH and DARD Infrastructure Projects Report on the Infrastructure Delivery Management System (IDMS) Report on Strategic Infrastructure Development Agency (SIDA) Progress On the implementation of Radical Economic Transformation Status on the Immovable Asset Management Progress on the development of Government Precinct
26 March 2021	Review of SCOPA Hearing: 2019/2020 AG Report Draft APP and 2021/22 draft Budget Progress on the Implementation of the Radical Economic Transformation Update on the Provincial Government Precinct

9. SCOPA RESOLUTIONS

The table below are resolutions that emanated from the hearings that pertain specifically to the Department.

SCOPA RESOLUTION	SUBJECT	PROGRESS
Resolution 72/2020	Archibus System	<p>Outcome of the mediation process: mediation was scheduled for finalisation during the last week of March, but was unable to proceed due to the lockdown.</p> <p>The parties are in the process of convening a date for finalisation herein, wherein the mediator is expected to issue a certificate of outcome i.e. either that the parties have agreed to settle, or that mediation was unsuccessful and that parties will be at liberty to proceed to other dispute resolution mechanisms.</p>

SCOPA RESOLUTION	SUBJECT	PROGRESS			
Resolution 73/2020	Irregular expenditure of R14.011 million in 2018/19: Cumulative R40.743 million (relating to Transversal Resolution 50/2019)	The Department has been liaising with Provincial Treasury team in respect of the condonation of irregular expenditure. Provincial Treasury had requested further documentation to support the department’s requests for condonation. All outstanding documentation has been submitted and the request for condonation has been prepared and ready for presentation to the Provincial Treasury Irregular expenditure committee. The department is currently awaiting the outcome and decision of this committee.			
Resolution 74/2020	Risk management (relating to Transversal Resolution 56/2019)	The Departments Strategic Risk Register is attached with updated details of the Risk Mitigation Plans and implementation progress. The implementation status and a summarised progress of Risk Mitigation Plans are illustrated in the tables below.			
			Implementation Status of Risk Mitigation Plans for Strategic Risks		
			Implementa- tion Status	Risk Mitigation Plan	% Achievement
			Not Yet Started	0	0%
			In Progress	10	33%
			Completed	20	67%
			Total	30	100%
Summary of Implementation of Action Plans					
		Risk name	Residual Risk	Revised Risk	Summary of Progress on Risk Mitigation Plans
		I. Deterioration in the condition of state facilities	Critical	Critical	A Service Provider has been appointed to conduct conditional assessments for the identified facilities. The department has a major challenge with the availability of funding for continued maintenance of state facilities.



SCOPA RESOLUTION	SUBJECT	PROGRESS			
		Risk name	Residual Risk	Revised Risk	Summary of Progress on Risk Mitigation Plans
		4. Inadequate planning at high level in Infrastructure Projects	Critical	Minor	All risk mitigation plans were implemented.
		6. Insufficient state owned office accommodation.	Critical	Moderate	<p>Twenty six vacant buildings have been identified for use by clients departments. The Department is also embarking on the repair and renovation on the Esplanade Government Building and has already awarded the tender in respect hereof, which has been appealed. This project will result in a state-owned building being restored to a suitable condition to house the various departments with offices in Durban, thus alleviating this risk.</p> <p>The Government Precinct Plan has also re-commenced, with a view to providing state-owned accommodation within the PMB area, as and when Departments are able to afford the construction costs. The Legislature and Department of Arts and Culture have already indicated that they have funding available for this project.</p>
		2. Shortage of professional and technical skills.	Major	Moderate	As at 31 March 2020 the Department increased the filled professional posts increased to 61.1%. Further vacant posts were advertised and closed on the 31 March 2020 however, the process was delayed due to Covid-19 Lockdown. The process has resumed under the eased lockdown restrictions.
		3. Misaligned organizational structure	Major	Major	A service provider been appointed to design and review business processes, develop a service delivery model and revise the organizational structure. The SLA was signed on the 14 May 2020 and the project was initiated on the same day.

SCOPA RESOLUTION	SUBJECT	PROGRESS			
		Risk name	Residual Risk	Revised Risk	Summary of Progress on Risk Mitigation Plans
		5. Unclear Project scope	Major	Major	The Chief Construction Program Management Unit was established. A service provider has been appointed to map new business processes and to perform business process re-engineering on all current processes. The SLA was signed on the 14 May 2020 and the project was initiated on the same day.
Resolution 75/2020	Filling of critical posts (relating to Transversal Resolution 59/2019)	The Department has adopted an aggressive approach in filling vacant posts, through shortened and improved turn-around times in filling vacant posts and in the 2019/2020 financial year, 164 posts have been filled. In 2020/21, due to the pandemic only 5 posts were filled as recruitment and selection had been suspended until 23 July 2020, when approval was obtained from the Premier to fill 82 re-prioritised vacant critical posts. The recruitment and selection processes resumed on 23 July 2020 and it is targeted to fill the posts by 1 October 2020.			
Resolution 76/2020	Bid Appeals Tribunal: reasons for non-award of bid	All matters as reported on the 06 February 2020 to the Committee have been responded to Treasury, with reasons for non-award. Currently waiting for hearing dates.			

10. PRIOR MODIFICATIONS

The Department received a qualified audit opinion for 2019/20 financial year.

Nature of qualification, disclaimer, adverse opinion and matters of non-compliance	Financial year in which it first arose	Progress made in clearing / resolving the matter*
Unqualified Audit Opinion	2019/2020	Audit Action Plan

11. INTERNAL CONTROL UNIT

N/A

12. INTERNAL AUDIT AND AUDIT COMMITTEE

Internal Audit implements a Risk-based Internal Audit plan annually. It performs a support role to management by ensuring periodic audits and reports are produced based on evaluation of the Department's system of internal controls and risk management processes. Internal Audit also assesses the Department's ability to comply with legislative requirements as well as performance of its function in accordance with the mandate and commitment made in the strategic plan.

The Audit Committee has been appointed in terms of the Public Finance Management Act, 1999 (Act No. 1 of 1999) ("PFMA") as amended and members discharge their functions in accordance with the PFMA, Treasury regulations and Audit Committee Charter. Members have at each Audit Committee meeting engaged management on, among others, matters relating to performance and financial management weakness identified by internal and external auditors during the financial year.



13. REPORT OF THE AUDIT & RISK COMMITTEE ON VOTE 14 – PUBLIC WORKS

The Committee reports that it has complied with its responsibilities arising from the Public Finance Management Act, No.1 of 1999 (PFMA), Treasury Regulations 3.1, including all other related prescripts, and is pleased to present its report for the financial year ended 31 March 2021.

The Provincial Audit and Risk Committee (PARC) is the shared audit and risk committee for the provincial departments, and is further sub-divided into three Cluster Audit & Risk Committees (CARC's) that provide oversight of key functions to the KZN Provincial Government Departments. The Department of Agriculture and Rural Development is served by the Economic Sector and Infrastructure Development Cluster Audit & Risk Committee.

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

1. AUDIT COMMITTEE MEMBERS AND ATTENDANCE

The PARC and Economic Sector and Infrastructure Development CARC consists of the members listed hereunder who have met as reflected below, in line with the approved terms of reference.

#	Name of Member	PARC Meetings Attended	ESID CARC Meetings Attended
1.	Mr S Simelane (Acting Chairman of PARC, GSCID and ESID CARC)	7 of 8	4 of 4
2	Mr V Ramphal	7 of 8	4 of 4
3.	Mr M Tarr	7 of 8	4 of 4
4.	Ms T Njozela (Acting Chairman of SPCHD Cluster)	8 of 8	N/A
5.	Mr P Christianson	8 of 8	N/A
6.	Mr D O'Connor	8 of 8	N/A

2. THE EFFECTIVENESS OF INTERNAL CONTROLS

The Committee has reviewed the reports of the Provincial Internal Audit Service (PIAS), the Audit Report on the Annual Financial Statements and Management Report of the Auditor General of South Africa (AGSA) and has noted with concern, the weaknesses in controls in the following areas:

- Impairment of Receivables
- Expenditure Management – Irregular Expenditure
- Expanded Public Works Programme
- Office Accommodations
- Property Leases

The Committee noted with concern the number of control deficiencies identified by the auditors, both internal and external. Although management interventions on certain control weaknesses were considered by the Committee, the Accounting Officer is urged to urgently implement strategies that will prevent any further regression on audit outcomes.

3. EFFECTIVENESS OF INTERNAL AUDIT

The PIAS performed effectively during the period under review. The Committee has, through the PARC and CARC monitoring processes assessed both the PIAS and its audit reports on the assessment of the adequacy and effectiveness of controls designed to mitigate the risks associated with the operational and strategic activities of the Department. These audit reports were tabled at quarterly CARC meetings.

The PIAS planned to conduct eleven (11) audit assignments for the period under review, of which ten (10) were finalized, and one (1) was cancelled with the approval of the Audit Committee.

The PIAS performed effectively during the period under review; notwithstanding concerns raised by the Committee in respect of the financial and human resource limitations imposed upon the unit. The Committee will monitor the progress made by the PIAS against its operational plans in order to ensure that it continues to fulfil its mandate and add value to the department.

4. RISK MANAGEMENT

The responsibilities of the Committee with respect to risk management are formally defined in its Charter. For the period under review, the Committee's responsibilities have been focused, amongst other things, on the quarterly review of the Department's risk register and monitoring progress against the risk management operational plan.

As at the end of the 2020/21 financial year, the Department's risk register status (consolidation of 3 risk registers: 1) strategic risk register, 2) Top 20 operational risk register and 3) COVID-19 risk register) was as follows:

	Risk Grouping					Total
	Critical	Major	Moderate	Minor	Insignificant	
Number of identified risks	0	15	12	5	8	40
Number of identified action plans	0	25	34	9	20	88
Number of completed action plans.	0	7	23	9	20	59
% completion of action plans	N/A	28%	68%	100%	100%	67%

The Committee notes the progress made by the Department on the implementation of its risk mitigation plans with a 67% completion rate. The Department is, however, urged to implement outstanding risk mitigation plans, particularly for risks classified as major.

The Department is commended for having a functional risk management committee, which is held and chaired by the Accounting Officer on a quarterly basis. The Department is, however, advised to 1) ensure attendance of risk management committee meetings by all members; and 2) encourage all risk management committee members to complete the prescribed National Treasury's e-learning risk management course.

With regard to risk-related improvement plans, the Department is commended on having completed 100% of its occupational health and safety (OHS) improvement action plans. With the current focus being on compliance with the OHS Act due to the COVID-19 pandemic, the Department is strongly advised to extend its OHS and COVID-19 control measures to all its offices and construction sites in order to minimise the negative impact the pandemic might have on the achievement of the Department's service delivery obligations.

5. QUALITY OF IN YEAR MANAGEMENT AND MONTHLY/ QUARTERLY REPORTS

The Committee was satisfied with the content and quality of quarterly reports in respect of in year management and quarterly performance prepared and issued by the Accounting Officer of the Department submitted in terms of the PFMA and the Division of Revenue Act during the year under review. However, the Committee notes with concern the material impairments of receivables amounting to R211,20 million, which was incurred as result of non-payments by provincial departments.

6. EVALUATION OF FINANCIAL STATEMENTS

The Committee has:

- Reviewed and discussed the Annual Financial Statements, including the audit report, with the Auditor General and the Accounting Officer;
- Reviewed the Auditor General's Management Report;
- Reviewed the Department's processes for compliance with legal and regulatory provisions, where concerns have been noted with procurement and contract management and the failure to prevent irregular expenditure as a result of non-compliance with supply chain management prescripts and lack of appropriate consequence management in certain instances; and
- Reviewed the conclusion on the usefulness and reliability of performance information resulting from the external audit of the Department noting the material adjustments that were made to performance information of Programme 3: Provision of Buildings, Structures and Equipment.

7. FORENSIC INVESTIGATIONS

During the period under review, the Committee noted that there were eighteen (18) forensic investigations, from 1 April 2020 to 31 March 2021, relating to alleged supply chain management and procurement irregularities as well as payment irregularities which the Department had referred to the Office of the Premier (OTP) for investigation.

- From the eighteen (18) investigations, seven (7) of these investigations were completed; ie Phase I was completed, and eleven (11) investigations are in-progress.
- From the seven (7) matters completed, four (4) had disciplinary action recommended, with three (3) matters being finalised and one (1) is in-progress.
- The Committee further noted that four (4) matters had criminal recommendations with three (3) matters currently under criminal investigation by the South African Police Service (SAPS) and one (1) matter is still to be registered with SAPS.

The Department and OTP are urged to promptly finalise the outstanding investigations and work together to implement recommendations made in the finalised investigations.

8. AUDITOR-GENERAL'S REPORT

The Committee has monitored the implementation of corrective action plans to address the audit issues raised by the Auditor General in the prior year. The Committee has met with the Auditor General of South Africa to discuss and evaluate the audit issues that emanated from the current regulatory audit. The Committee will ensure that corrective actions in respect of the detailed findings emanating from the current regulatory audit continue to be monitored on a quarterly basis through the CARC processes.

The Committee concurs and accepts the conclusion of the Auditor General's unqualified opinion on the Annual Financial Statements, and is of the opinion that the Audited Annual Financial Statements be accepted and read together with the report of the Auditor General.

9. APPRECIATION

The Committee wishes to express its appreciation to the Management of the Department, the Auditor General of South Africa, and the Provincial Internal Audit Services for the co-operation and support they have provided to enable us to compile this report.



Mr S Simelane

Acting Chairman: Provincial Audit and Risk Committee

20 September 2021



PART - D

HUMAN RESOURCE MANAGEMENT

HUMAN RESOURCE MANAGEMENT – 2020/21

INTRODUCTION

The statistics and information published in the Human Resources Management part of the annual report are required in terms of Regulation 31 of the Public Service Regulations, 2016 and have been prescribed by the Minister for the Public Service and Administration for all departments within the Public Service.

The tables were obtained from Department of Public Service and Administration (DPSA). Any input or clarification required should be directed to:-

Henk Serfontein
Department of Public Service and Administration
Henk_S@dpsa.gov.za

For a detailed description and explanation of the terminology used in this section of the report, please consult the publication from the DPSA entitled 'A guide to understanding the oversight report of departmental annual reports'. A copy of the guide is available from all departments or can be accessed from the DPSA website (www.dpsa.gov.za).

All departments are required to develop a Service Delivery Improvement (SDI) Plan. The following tables reflect the components of the SDI plan as well as progress made in the implementation of the plans.

I. SERVICE DELIVERY

All departments are required to develop a Service Delivery Improvement (SDI) Plan. The following tables reflect the components of the SDI plan as well as progress made in the implementation of the plans.



TABLE 1.1 – MAIN SERVICES PROVIDED AND STANDARDS

Main services	Actual customers	Potential customers	Standard of service	Actual achievement against standards
1. Recruitment and selection of prospective employees.	General public, other state employees, Departmental employees.	Same	As per approved HRM SOPS	The recruitment process is currently taking approximately eight months to finalise, considering the advertising process and the implementation of vetting and qualification verification.
2. Management of employment changes within the Department (staff mobility)	Departmental employees and other Government employees.	Same	As per approved HRM SOPS	- Service terminations finalized within the officials last month of service. - Finalisation of transfers within one month of request.
3. Human Resource Development	Departmental employees; Prospective employees; Accredited Training service providers	Same	As per approved HRM SOPS	Development and implementation of WSP.
4. Development and implementation of Employee Health and Wellness (EHW)	- Departmental employees. - Immediate family members	Contractors and consultants employed by the Department.	As per approved HRM SOPS	Approved and implemented Policies for EHW
5. Mainstreaming equity (gender, disability) throughout the Department's policies, programmes and practices.	- Departmental employees - Office of the Premier - Department of Public Service & Administration	Contractors and consultants employed by the Department.	Compliance with National targets in terms of 50:50 gender representation and 2% disability and Race as per Economically Active Population in KZN	All 5 Offices with the Department have their equity plans which serve as input to Departmental Employment Equity Plan. Annual Employment Equity report was submitted to Department of Labour. Employment Equity Committee meetings convene to monitor compliance. Public Works Offices are also accessible to people with disabilities throughout the province. Audit conducted within the Departmental staff to identify needs and provide assistive devices. 36% women at SMS senior management level against the National target of 50%.

TABLE 1.2 – CONSULTATION ARRANGEMENTS WITH CUSTOMERS

Type of arrangement	Actual Customers	Potential Customers	Actual achievements
1. Consultative forums; Roadshows/workshops internal circulars; newsletters/ Departmental Website.	Departmental employees	Same	- Elimination of communication barriers - Awareness of Department Policies and Procedures amongst staff

TABLE 1.3 – SERVICE DELIVERY ACCESS STRATEGY

Access Strategy	Actual achievements
* Establishment of Help desk for EHW Services	Trained EHW focal persons
* Help desk services for SMME's	Accurately completed tender documentation. Awareness and training for SMME's
* Conversion of state building for easy access to people with disabilities.	Buildings converted by the Department as well as for client departments.
Strategy for Reasonable Access also developed.	Upon approval of the strategy, it will be implemented in the Department.

TABLE 1.4 – SERVICE INFORMATION TOOL

Types of information tool	Actual achievements
Departmental website, newsletters, advertisements, circulars and standing radio slots	Posting of tender documents, vacancy advertisement, SOP's Policies, Translation of policies into Isizulu

TABLE 1.5 – COMPLAINTS MECHANISM

Complaints Mechanism	Actual achievements
<ul style="list-style-type: none"> Fault logging office per region Whistle blowing toll free lines Suggestion boxes Approved Grievance Procedure 	Facilities exist for complaints to be received and resolved. Service commitment charter is in place and implemented.

2. EXPENDITURE – (01/04/2020 – 31/03/2021)

Departments budget in terms of clearly defined programmes. The following tables summarise final audited expenditure by programme (Table 2.1) and by salary bands (Table 2.2). In particular, it provides an indication of the amount spent on personnel costs in terms of each of the programmes or salary bands within the department.

TABLE 2.1 – PERSONNEL COSTS BY PROGRAMME, 2020/21

Programme	Total Expenditure (R'000)	Personnel Expenditure (R'000)	Training Expenditure (R'000)	Professional and Special Services (R'000)	Personnel cost as a percent of total expenditure	Average personnel cost per employee (R'000)	Employment
Prog 1: Administration	416,937	321,749	2,711	1,805	61%	304	770
Prog 2: Real Estate	910 379	57,060	0	4,080	4%	413	113
Prog 3: Prov of buildings	465,877	336,174	587	51,925	26%	352	674
Total	1 793,203	714,983	2,124	57,800	38%	332	1557



TABLE 2.2 – PERSONNEL COSTS BY SALARY BANDS, 2020/21

Salary bands	Personnel Expenditure (R'000)	% of total personnel cost	Average Cost per Employee(R)	Total Personnel Cost	Number of employees
Lower skilled (Levels 1-2)	3,483	0.50	183,315	714,983	19.00
Skilled (Levels 3-5)	189,934	25.00	277,681	714,983	684.00
Highly skilled production (Levels 6-8)	247,504	30.50	488,173	714,983	507.00
Highly skilled supervision (Levels 9-12)	196,321	27.90	698,651	714,983	281.00
Senior management (Levels 13-16)	35,276	5.00	1216 414	714,983	29.00
Contract (1-2)	52	0.00	52000	714,983	1.00
Salary bands	Personnel Expenditure (R'000)	% of total personnel cost	Average Cost per Employee(R)	Total Personnel Cost	Number of employees
Contract (3-5)	1171	0.10	292,75	714,983	4.00
Contract (6-8)	8462	1.20	352,583	714,983	24.00
Contract (9-12)	23,579	3.20	736,844	714,983	32.00
Contract (13-16)	4 437	0.60	1479 000	714,983	3.00
Contract Other	4,764	0.70	91,615	714,983	52.00
Periodical Remuneration	0	0.30	3,968	714,983	0
Total	714,983	98.20	5667,920	714,983	1557.00

The following tables provide a summary per programme (Table 2.3) and salary bands (Table 2.4), of expenditure incurred as a result of salaries, overtime, home owners allowance and medical assistance. In each case, the table provides an indication of the percentage of the personnel budget that was used for these items.

TABLE 2.3 – SALARIES, OVERTIME, HOME OWNERS ALLOWANCE AND MEDICAL ASSISTANCE BY PROGRAMME, 2020/21

Programme	Salaries		Overtime		Home Owners Allowance		Medical Assistance	
	Amount (R'000)	Salaries as a % of personnel cost	Amount (R'000)	Overtime as a % of personnel cost	Amount (R'000)	HOA as a % of personnel cost	Amount (R'000)	Medical Assistance as a % of personnel cost
1 Administration	251,857	78.30%	659.00	0.20%	12,154	3.80%	22,831	7.10%
2 Real Estate	46,410	81.30%	0.00	0%	1,798	3.20%	3,065	5.40%
3 Provide building Structure & Equipment	279,282	83.10%	12	0%	9,238	2.70%	13,840	4.10%
Total	577,549	80.80%	671.00	0.10%	23,189	3.20%	39,736	5.60%

TABLE 2.4 – SALARIES, OVERTIME, HOME OWNERS ALLOWANCE AND MEDICAL ASSISTANCE BY SALARY BANDS, 2020/21

Salary Bands	Salaries		Overtime		Home Owners Allowance		Medical Assistance		Total Cost Per Salary Band
	Amount (R'000)	Salaries as a % of personnel cost	Amount (R'000)	Overtime as a % of personnel cost	Amount (R'000)	HOA as a % of personnel cost	Amount (R'000)	Medical Assistance as a % of personnel cost	
Lower skilled (Levels 1-2)	2,367.00	71.30	2.00	0.10	325	9.80	345	10.40	3,483
Skilled (Levels 3-5)	119,507	72.20	336.00	0.20	11,438	6.50	18,281	10.30	166,199
Highly skilled production (Levels 6-8)	165,402	77.60	785.00	0.40	7,813	3.60	14,094	6.50	212,582
Highly skilled supervision (Levels 9-12)	175,032	82.50	111.00	0	2,954	1.50	5,125	2.50	210,753
Senior management (Levels 13-16)	33,529	83.60	0	0	230	0.60	529	1.4	39,113
Contract (1-2)	131	90.40	0	0	0	0	0	0	157
Contract (3-5)	736	94.80	32	4.40	0	0	0	0	780
Contract (6-8)	8,640	99.90	0	0	0	0	0	0	8,642
Contract (9-12)	25,161	95.50	0	0	46	0.20	42	0.20	25,783
Contract (13-16)	4,526	91.10	0		0	0	0	0	4,965
Contract Other	3,212	99.20	7	0.10	0	0	0	0	3,220
Periodical Remuneration	39,305	100.00	0		0	0	0	0	39,305
Total	577,549	80.80	671.00	0.10%	23,189	3.20	39,736	5.60	714,783

3. EMPLOYMENT AND VACANCIES

The following tables summarise the number of posts on the establishment, the number of employees, the vacancy rate, and whether there are any staff that are additional to the establishment. This information is presented in terms of three key variables: - programme (Table 3.1), salary band (Table 3.2) and critical occupations (Table 3.3). Departments have identified critical occupations that need to be monitored. Table 3.3 provides establishment and vacancy information for the key critical occupations of the department.

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

TABLE 3.1 – EMPLOYMENT AND VACANCIES BY PROGRAMME AT 31 MARCH 2021

Programme	Number of posts	Number of posts filled	Vacancy Rate	Number of posts filled additional to the establishment
1 Administration	770	770	0	19
2 Real Estate	115	113	1.70	4
3 Provide building Structure & Equipment	715	674	5.7%	81
Total	1600	1,557	2.7%	104

TABLE 3.2 – EMPLOYMENT AND VACANCIES BY SALARY BANDS, 31 MARCH 2021

Salary band	Number of posts	Number of posts filled	Vacancy Rate	Number of posts filled additional to the establishment
Lower skilled (Levels 1-2)	19	19	0	0
Skilled (Level 3-5)	634	630	0.60%	4
Highly skilled production (Levels 6-8)	498	486	2.40%	1
Highly skilled supervision (Level 9-12)	297	287	3.40%	2
Senior management (Levels 13-16)	28	27	15.4%	0
Contract (Levels 1-2)	1	1	0	0
Contract (Levels 3-5)	4	4	0	1
Contract (Levels 6-8)	24	24	0	21
Contract (Levels 9-12)	40	40	0	34
Periodic remuneration	55	55	0	53
Total	1,600	1,557	2.7%	104

TABLE 3.3 – Employment and vacancies by critical occupation, AT 31 March 2021

Critical occupations	Number of posts	Number of posts filled	Vacancy Rate	Number of posts filled additional to the establishment
Engineer	20	14	30	0
Architect	15	11	26	0
Quantity Survey	21	18	14.2	0
Construction Project Manager	37	28	24.3	0
Total	93	71	28.6	0

3.4 FILLING OF SMS POSTS**TABLE 3.4.1 SMS POST INFORMATION AS AT 31 MARCH 2021**

SMS Level	Total number of funded SMS posts	Total number of SMS posts filled	% of SMS posts filled	Total number of SMS posts vacant	% of SMS posts vacant
Head of Department	1	1	100	0	0
Salary level 16	0	0	0	0	0
Salary Level 15	4	2	50%	2	50%
Salary Level 14	4	2	50%	2	0
Salary Level 13	28	27	96.4%	1	3.6%
Total	37	32	85.5%	5	0

TABLE 3.4.2 SMS INFORMATION AS AT 01 APRIL 2021

SMS Level	Total number of funded SMS posts	Total number of SMS posts filled	% of SMS posts filled	Total number of SMS posts vacant	% of SMS posts vacant
Head of Department	1	1	100%	0	0
Salary level 16	0	0	0	0	0
Salary Level 15	4	2	50%	2	50%
Salary Level 14	4	2	50%	2	0
Salary Level 13	28	27	96.4%	1	3.6%
Total	37	32	86.5%	5	0

TABLE 3.4.3 ADVERTISING AND FILLING OF SMS POSTS FOR THE PERIOD 1 APRIL 2019 TO 31 MARCH 2021

SMS Level	Total number of funded SMS posts	Total number of SMS posts filled	% of SMS posts filled	Total number of SMS posts vacant	% of SMS posts vacant
Head of Department	1	1	100%	0	0
Salary level 16	0	0	0	0	0
Salary Level 15	4	2	50%	2	50%
Salary Level 14	4	2	50%	2	0
Salary Level 13	28	27	96.4%	1	3.6%
Total	37	32	86.5%	5	0



TABLE 3.4.4 REASONS FOR NOT HAVING COMPLIED WITH THE FILLING OF FUNDED VACANT SMS – ADVERTISED WITHIN 6 MONTHS AND FILLED WITHIN 12 MONTHS AFTER BECOMING VACANT IN THE PERIOD 1 APRIL 2020 TO 31 MARCH 2021.

Reasons for vacancies not advertised within six months
Posts has to be subjected to the job evaluation process

Reasons for vacancies not filled within six months
Posts has to be subjected to the job evaluation process

TABLE 3.4.5 DISCIPLINARY STEPS TAKEN FOR NOT COMPLYING WITH THE PRESCRIBED TIMEFRAMES FOR FILLING SMS POSTS WITHIN 12 MONTHS AFTER BECOMING VACANT IN THE PERIOD 1 APRIL 2020 TO 31 MARCH 2021.

Reasons for vacancies not advertised within six months
None

Reasons for vacancies not filled within six months
None
None

4. JOB EVALUATION

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

The following table (Table 4.1) summarises the number of jobs that were evaluated during the year under review. The table also provides statistics on the number of posts that were upgraded or downgraded.

TABLE 4.1 – JOB EVALUATION, 1 APRIL 2020 TO 31 MARCH 2021

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

Salary band	Number of posts	Number of Jobs Evaluated	% of posts evaluated by salary bands	Posts Upgraded		Posts downgraded	
				Number	% of posts evaluated	Number	% of posts evaluated
Lower skilled (Levels 1-2)	19	0	0	0	0	0	0
Contract (1-2)	1	0	0	0	0	0	0
Contract (3-5)	4	0	0	0	0	0	0
Contract (6-8)	24	0	0	0	0	0	0
Contract (9-12)	40	0	0	0	0	0	0

Salary band	Number of posts	Number of Jobs Evaluated	% of posts evaluated by salary bands	Posts Upgraded		Posts downgraded	
				Number	% of posts evaluated	Number	% of posts evaluated
Contract (Other)	0	0	0	0	0	0	0
Skilled (Levels 3-5)	634	0	0	0	0	0	0
Highly skilled production							
(Levels 6-8)	498	0	0	0	0	0	0
Highly skilled supervision							
(Levels 9-12)	297	3	0	0	0	0	0
Senior Management Service (level 13 -16)	28	0	0	0	0	0	0
Periodic Remuneration	55	0	0	0	0	0	0
Total	1600	0	0	0	0	0	0

TABLE 4.2 – PROFILE OF EMPLOYEES WHOSE SALARY POSITIONS WERE UPGRADED DUE TO THEIR POSTS BEING UPGRADED, 1 APRIL 2020 TO 31 MARCH 2021

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

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

TABLE 4.3 – EMPLOYEES WHOSE SALARY LEVEL EXCEEDS THE GRADED DETERMINED BY JOB EVALUATION, 1 APRIL 2020 TO 31 MARCH 2021 (IN TERMS OF PSR I.V.C.3)

Occupation	Number of employees	Job evaluation level	Remuneration level	Reason for deviation
Xxx				
Xxx				
Xxx				
Xxx				
Total Number of Employees whose salaries exceeded the level determined by job evaluation in 2010/11				
Percentage of total employment				



TABLE 4.4 SUMMARISES THE BENEFICIARIES OF THE ABOVE IN TERMS OF RACE, GENDER, AND DISABILITY.

TABLE 4.4 – PROFILE OF EMPLOYEES WHOSE SALARY LEVEL EXCEED THE GRADE DETERMINED BY JOB EVALUATION, 1 APRIL 2020 TO 31 MARCH 2021 (IN TERMS OF PSR I.V.C.3)

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

[If there were no cases where the remuneration bands exceeded the grade determined by job evaluation, use the following table as TABLE 4.3]

Total Number of Employees whose salaries exceeded the grades determined by job evaluation in 2020/21	0
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5. EMPLOYMENT CHANGES

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

Turnover rates provide an indication of trends in the employment profile of the department. The following tables provide a summary of turnover rates by salary band (Table 5.1) and by critical occupations (Table 5.2). (These “critical occupations” should be the same as those listed in Table 3.3).

TABLE 5.1 – ANNUAL TURNOVER RATES BY SALARY BAND FOR THE PERIOD 1 APRIL 2020 TO 31 MARCH 2021

Salary Band	Number of employees per band as on 1 April 2020	Appointments	Service Terminations	Turnover rate
Lower skilled (Levels 1-2)	19	0	0	0
Skilled (Levels 3-5)	680	6	54	7.3
Highly skilled production (Levels 6-8)	503	15	21	6.3
Highly skilled supervision (Levels 9-12)	280	28	14	6.2
Senior Management Service (Level 13 – 16)	30	2	1	3
Contract (1-2) Permanent	5	0	0	0
Contract (3-5) Permanent	1	0	39	0
Contract (6-8) Permanent	1	16	14	36.8

Salary Band	Number of employees per band as on 1 April 2020	Appointments	Service Terminations	Turnover rate
Contract (9-12) Permanent	24	21	5	33
Contract (Other)	35	20	29	60
Periodical Remuneration				
Total	1626	108	177	10.4

Turnover rate: $\frac{\text{No of employees} + \text{Appointments}}{\text{No of terminations}} \times 100$

TABLE 5.2 – ANNUAL TURNOVER RATES BY CRITICAL OCCUPATION FOR THE PERIOD 1 APRIL 2020 TO 31 MARCH 2021

Occupation:	Number of employees per occupation as on 1 April 2020	Appointments and transfers into the department	Terminations and transfers out of the department	Turnover rate
Engineer	12	0	0	0
Architect	18	9	7	20
Quantity Surveyor	11	4	1	0.5
Construction Project Manager	37	6	0	6.0
Total	78	19	8	10.4

TABLE 5.3 – REASONS WHY STAFF ARE LEAVING THE DEPARTMENT

Termination Type	Number	% of total Terminations	% of Total Employment	Total	Total Employment
Death	28	15.8	1.9	177	1557
Resignation	28	15.8	1.9	177	1557
Expiry of Contract	74	41.8	5.1	177	1557
Discharged due to ill-health	3	1.69	0.27	177	1557
Dismissal – misconduct	1	0.58	0.7	177	1557
Retirement	43	24.3	2.95	177	1557
Total	177	100%	12.13%	177	1557
Total number of employees who left as a % of the total employment		12.13	10.76		



TABLE 5.4 – GRANTING OF EMPLOYEE INITIATED SEVERANCE PACKAGES

Catergory					
Lower skilled (Levels 1-2)	0	0	0	0	0
Skilled(Levels 3-5)	0	0	0	0	0
Highly skilled product (Levels 6-8)	0	0	0	0	0
Highly skilled supervision (Levels9-12)	0	0	0	0	0
Total	0	0	0	0	0

TABLE 5.5 – PROMOTIONS BY CRITICAL OCCUPATION

Occupation	Employees as at 1 April 2020	Promotions to another salary level	Salary level promotions as a % of employees by occupation	Progressions to another notch within a salary level	Notch progressions as a % of employees by occupation
Engineer	12	2	13.3	9	60
Architect	18	0	0	5	33.3
Quantity Surveyor	11	1	5.3	7	36.8
Construction Project Manager	37	0	0	0	0
Total	78	3	3.3	21	23

TABLE 5.6 – PROMOTIONS BY SALARY BAND

Salary Band	Employees 1 April 2020	Promotions to another salary level	Salary bands promotions as a % of employees by salary level	Progressions to another notch within a salary level	Notch progressions as a % of employees by salary band
Lower skilled (Levels 1-2)	19	0	0	8	57
Skilled(Levels 3-5)	680	1	0.1	695	120.7
Highly skilled product (Levels 6-8)	503	21	4.3	320	65.60
Highly skilled supervision (Levels 9-12)	280	16	6.4	177	69.4
Snr management (Levels13-16)	30	2	7.1	20	72.50
Contract (Levels 1-2)	5	0	0	0	0
Contract (Levels 3-5)	1	0	0	0	0
Contract (Levels 6-8)	1	0	0	8	6.7

Salary Band	Employees 1 April 2020	Promotions to another salary level	Salary bands promotions as a % of employees by salary level	Progressions to another notch within a salary level	Notch progressions as a % of employees by salary band
Contract (Levels 9-12)	24	1	2.7	2	19.40
Contract (Other)	35	0	0	4	3.3
Periodic Remuneration	48	0	0	0	0
Total	1626	41	2.4	1234	71

6. EMPLOYMENT EQUITY

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

6.1 – TOTAL NUMBER OF EMPLOYEES (INCLUDING EMPLOYEES WITH DISABILITIES) IN EACH OF THE FOLLOWING OCCUPATIONAL CATEGORIES AS AT 31 MARCH 2021

Occupational categories (SASCO)	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Legislators, senior officials and managers	18	1	4	1	14	0	2	1	41
Professionals	61	4	17	8	60	1	12	4	167
Technicians and assoc	111	1	5	4	149	5	18	13	306
Clerks	140	1	14	1	301	8	20	16	501
Service and sales workers	58	0	1	1	12	0	0	0	72
Craft and related trades workers	119	1	6	7	50	0	0	0	183
Plant and machine operators and assemblers	38	0	1	0	1	0	0	0	40
Elementary occupations	235	0	5	0	86	0	0	0	326
Other Perm	0	0	0	0	0	0	0	0	0
Total	780	8	53	22	673	14	52	34	1557
Employees with disabilities	21	0	0	3	7	0	1	1	33



6.2 – TOTAL NUMBER OF EMPLOYEES (INCLUDING EMPLOYEES WITH DISABILITIES) IN EACH OF THE FOLLOWING OCCUPATIONAL BANDS AS ON 31 MARCH 2021

Occupational Bands	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top Management	1	1	0	1	0	0	0	0	3
Senior Management	12	0	3	0	11	0	2	1	29
Professionally qualified and experienced specialists and mid-management	120	3	11	12	76	1	17	4	244
Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents	183	0	18	6	247	12	26	23	515
Semi-skilled and discretionary decision making	384	1	6	0	242	1	5	4	643
Unskilled and defined decision making	7	0	0	0	13	0	0	0	20
Contract	27	2	5	0	59	0	4	30	107
Total	761	8	53	22	673	14	53	34	1557

6.3 – RECRUITMENT FOR THE PERIOD 1 APRIL 2020 TO 31 MARCH 2021

Occupational Bands	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Senior Management	2	0	0	0	1	0	0	0	3
Professionally qualified and experienced specialists and mid-management	20	2	6	1	21	0	1	1	52
Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents	23	1	2	0	22	2	3	0	53
Total	45	3	8	1	44	2	4	1	108

6.4 – PROMOTIONS FOR THE PERIOD 1 APRIL 2020 TO 31 MARCH 2021

Occupational Bands	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top Management	0	0	0	1	0	0	0	0	1
Senior Management	2	0	1	0	4	0	0	1	8
Professionally qualified and experienced specialists and mid-management	91	1	9	10	66	0	14	1	192
Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents	105	1	10	4	179	10	18	13	340
Semi-skilled and discretionary decision making	346	1	11	0	239	2	7	4	610
Unskilled and defined decision making	4	0	0		6	0	0	0	10
Contract (Professionally qualified) Permanent	1	0	0	0	2	0	0	0	3
Contract (Semi-skilled) Permanent	0	0	0	0	0	0	0	0	0
Total	549	3	31	15	496	12	39	19	1275
Employees with disabilities	15	0	0	2	6	0	1	1	25



6.5 – TERMINATIONS FOR THE PERIOD 1 APRIL 2020 TO 31 MARCH 2021

Occupational Bands	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top Management	0	0	0	0	0	0	0	0	0
Senior Management	1	0	1	0	0	0	0	0	2
Professionally qualified and experienced specialists and mid-management	7	0	0	1	2	0	0	0	10
Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents	19	0	5	0	16	0	0	1	41
Semi-skilled and discretionary decision making	21	0	0	0	18	0	0	0	39
Unskilled and defined decision making	42	0	0	0	39	0	0	0	81
Contract (Prof qualified) Permanent	3	0	0	0	0	0	0	0	3
Contract (Skilled technician) Permanent	0	0	0	0	0	0	0	0	0
Contract (Unskilled permanent)	1	0	0	0	0	0	0	0	1
Total	94	0	6	1	75	0	1	0	177
Employees with disabilities	0	0	0	0	1	0	0	0	1

6.6 – DISCIPLINARY ACTION FOR THE PERIOD 1 APRIL 2020 TO 31 MARCH 2021

Disciplinary Action	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Final written warning	0	0	0	0	0	0	1	0	0
Written Warning	0	0	0	0	0	0	0	0	0
Correctional Counseling	0	0	0	0	0	0	0	0	0
Verbal									
Warning	0	0	0	0	0	0	0	0	0
Suspended									
Without pay	1	0	0	0	1	1	0	0	3
Fine)	0	0	0	0	0	0	0	0	0
Demotion	0	0	0	0	0	0	0	0	0
Dismissal	0	0	2	0	0	0	0	0	0
Not guilty	0	0	0	0	1	0	0	0	1
Case withdrawn	0	0	0	0	1	0	0	0	1
Official resigned	0	0	0	0	0	0	0	0	0
Total	1	0	0	0	3	1	0	0	5

6.7 – SKILLS DEVELOPMENT FOR THE PERIOD 1 APRIL 2020 TO 31 MARCH 2021

Occupational categories	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Legislators, senior officials and managers	3	0	1	0	0	0	1	0	10
Professionals	34	2	12	3	3	0	0	3	76
Technicians and associate professionals	0	0	0	0		0	0	0	0
Clerks	26	0	0	0		1	0	0	0
Service & sales workers	0	0	0	0	0	0	0	0	0
Skilled agricult & fishery workers	0	0	0	0	0	0	0	0	0
Craft and related trades workers	0	0	0	0	0	0	0	0	0
Plant and machine operators and assemblers	0	0	0	0	0	0	0	0	0
Elementary occupations	0	0	0	0	0	0	0	0	89
Total	63	2	13	3	89	1	1	3	175

6.8 SIGNING OF PERFORMANCE AGREEMENTS BY SMS MEMBERS

TABLE 6.8.1 SIGNING OF PERFORMANCE AGREEMENTS BY SMS MEMBERS AS AT 31 MARCH 2021

SMS Level	Total number of funded SMS posts	Total number of SMS members	Total number of performance agreements signed	Signed performance agreements as a % of total number of SMS members
Head of Department	1	1	1	0
Salary level 16	0	0	0	0
Salary Level 15	4	3	4	2%
Salary Level 14	4	2	1	0
Salary Level 13	28	26	25	97%
Total	37	32	29	98.9%

TABLE 6.8.2 REASONS FOR NOT HAVING CONCLUDED PERFORMANCE AGREEMENTS FOR ALL SMS MEMBERS ON 31 MARCH 2020

Reasons
Not applicable

TABLE 6.8.3 DISCIPLINARY STEPS TAKEN AGAINST SMS MEMBERS FOR NOT HAVING CONCLUDED PERFORMANCE AGREEMENTS AS ON 31 MARCH 2019

Reasons
Not applicable

7. PERFORMANCE REWARDS

To encourage good performance, the department has granted the following performance rewards during the year under review. The information is presented in terms of race, gender, and disability (Table 6.1), salary bands (table 6.2) and critical occupations (Table 6.3).

TABLE 7.1 – PERFORMANCE REWARDS BY RACE, GENDER, AND DISABILITY, 01/04/2019 – 31/03/2020

	Beneficiary Profile				Cost
	Number of beneficiaries	Total number of employees in group	% of total within group	Cost R,000 (Actual)	Average cost per employee (R,000)
African Female	335	634	53	4,019.60	10 864
African Male	376	794	51	4,128.94	9 949
Asian Female	31	53	58	442.60	14 277
Asian Male	25	51	49	451.93	13 695
Coloured Female	5	14	36	85.01	10 626
Coloured Male	1	6	17	29.74	29 738
White Female	22	33	67	299.30	13 604
White Male	5	20	25	156.05	22 293

	Beneficiary Profile				Cost
	Number of beneficiaries	Total number of employees in group	% of total within group	Cost R,000 (Actual)	Average cost per employee (R,000)
Permanent (Other)					
Total	820	1573	52.00	9,791.22	10 831

TABLE 7.2 – PERFORMANCE REWARDS BY SALARY BANDS FOR PERSONNEL BELOW SENIOR MANAGEMENT SERVICE, 1 APRIL 2019 TO 31 MARCH 2020

Salary Bands	Beneficiary Profile			Cost		
	Number of beneficiaries	Number of employees	% of total within salary bands	Total Cost (R'000)	Average cost per employee R,000	Total cost as a % of the total personnel expenditure
Lower skilled (Levels 1-2)	11	20	55	64.48	5 374	0.01
Skilled (Levels 3-5)	413	672	61	3,418.15	7 367	0.3
Highly skilled production (Levels 6-8)	277	507	57	3,448.69	11 612	0.4
Highly skilled supervision (Levels 9-12)	97	321	0	2,619.99	21,214	0.3
Contract (Level 1-2)	0	0	0	0	0	0
Contract (Level 3-5)	0	0	0	0	0	0
Contract (Level 6-8)	0	0	0	0	0	0
Contract (Level 9-12)	0	0	0	15.82	15 816	0.02
Contract (Other)	0	0	0	0	0	0
Periodical Remuneration	0	0	0	0	0	0
Total	798	1520	53	9,567.13	10 660	10.6

TABLE 7.3 – PERFORMANCE REWARDS BY CRITICAL OCCUPATIONS, 1 APRIL 2019 TO 31 MARCH 2020

Critical Occupations	Beneficiary Profile			Cost	
	Number of beneficiaries	Number of employees as at 1 April 2018	% of total within occupation	Total Cost (R'000)	Average cost per employee
Engineer	13	19	15.38%	319.25	159.63
Architect	2	30	37.5%	319.25	53.20
Quant Surveyor	3	27	26.1%	319.25	53.20
Construction					
Project Manager	3	32	21.86%	319.25	45.60
Total	21	108	30%	9 791.22	10 831



TABLE 7.4 – PERFORMANCE RELATED REWARDS (CASH BONUS), BY SALARY BAND, FOR SENIOR MANAGEMENT SERVICE

Salary Band	Beneficiary Profile						
	Number of beneficiaries	Number of employees	% of total within band	Total Cost ('000)	% of SMS Wage Bill	Total cost as a % of the total personnel expenditure	Personnel cost SMS (R'000)
Band A	8	28	29	374,47	24964.50	0.60	57.1
Band B	0	2	0	31,658	0	0	0
Total	8	30	29	374.47	24964.50	0.60	57.3

8. FOREIGN WORKERS

The tables below summarise the employment of foreign nationals in the department in terms of salary bands and by major occupation. The tables also summarise changes in the total number of foreign workers in each salary band and by each major occupation.

TABLE 8.1 – FOREIGN WORKERS, 1 APRIL 2020 TO 31 MARCH 2021, BY SALARY BAND

Salary Band	1 April 2020		31 March 2021		Change				
	Number	% of total	Number	% of total	Number	% change	Total Employment @ Beginning of Period	Total Employment at End of period	Total Change in Employment
Lower skilled (Levels 1-2)	0	0	0	0	0	0	0	0	0
Skilled (Levels 3-5)	0	0	0	0	0	0	0	0	0
Highly skilled production (Levels 6-8)	1	0.1	1	0.1	0	0	1	1	0
Highly skilled supervision (Levels 9-12)	4	0.3	4	0.3	-1	100	5	4	-1
Senior management (Levels 13-16)	1	0	0	0	0	0	0	0	0
Contract (Levels 6-8)	0	0	0	0	0	0	0	0	0
Contract (Levels 9-12)	0	0.1	1	0.1	0	0	1	1	0
Total	6	0.3	6	0.3	-1	100	6	6	-1

TABLE 8.2 – FOREIGN WORKER, 1 APRIL 2020 TO 31 MARCH 2021, BY MAJOR OCCUPATION

Major Occupation	1 April 2020		31 March 2021		Change				
	Number	% of total	Number	% of total	Number	% change	Total	Total	Total
Professionals and managers	6	0.3	6	0.3	-1	14.7	6	7	-1
Technicians and associated professionals									
Total	6	0.3	6	0.3	16.7	6	6	-1	

9. LEAVE UTILIZATION FOR THE PERIOD 1 JANUARY 2020 TO 31 MARCH 2021

The Public Service Commission identified the need for careful monitoring of sick leave within the public service. The following tables provide an indication of the use of sick leave (Table 9.1) and disability leave (Table 9.2). In both cases, the estimated cost of the leave is also provided.

TABLE 9.1 – SICK LEAVE, 1 JANUARY 2020 TO 31 DECEMBER 2020

Salary Band	Total days	% days with medical certification	Number of Employees using sick leave	% of total employees using sick leave	Average days per employee	Estimated Cost (R'000)	Total number of employees using sick leave	Total number of days with medical certification
Lower skilled (Levels 1-2)	35	87.5	8	1.00	4	21	769	30
Skilled (Levels 3-5)	1511	84.3	320	41.60	5	1,290	769	1274
Highly Skilled production (levels 6-8)	1360	82.6	137	33.70	5	2,183	769	1116
Highly Skilled Production (levels 9-12)	683	82.6	137	17.80	5	1,867	769	564
Senior management (levels 13-16)	67	86.6	10	1.3	7	302	769	58
Contract (Levels 1-2)	6	50	1	0.10	6	4	769	3
Contract (Levels 3-5)	37	54.1	16	2.10	2	14	769	20
Contract (Levels 6-8)	26	84.6	10	1.30	3	41	769	22
Contract (Levels 9-12)	40	90	7	0.90	6	92	769	36
Contract (Levels 13-16)	2	0	1	0.10	5	228	769	0
Total	3767	82.10	1278	100%	9	10,122	769	3,123

TABLE 9.2 – DISABILITY LEAVE (TEMPORARY AND PERMANENT), 1 JANUARY 2020 TO 31 DECEMBER 2020

Salary Band	Total days taken	% days with medical certification	Number of Employees using disability leave	% of total employees using disability leave	Average days per employee	Estimated Cost (R'000)	Total Days taken	Total employee using disability leave
Lower skilled (Levels 1-2)	0	0	0	0	0	0	0	0
Skilled (Levels 3-5)	69	100	7	35	10	49	69	20
Highly skilled production (Levels 6-8)	192	100	8	40	24	313	192	20
Highly skilled supervision (Levels 9-12)	117	100	4	16.70	29	393	59	20
Snr management (Levels 13-16)	0	100	0	0	16	0	0	20
Contract (Levels 9-12)	2	100	1	5	1	5	2	
Contract (Level 13-16)	0	0	0	0	0	0	0	0
Total	322	100%	22	1.2	58	527	322	20

TABLE 9.3 SUMMARIZES THE UTILISATION OF ANNUAL LEAVE. THE WAGE AGREEMENT CONCLUDED WITH TRADE UNIONS IN THE PSCBC IN 2000 REQUIRES MANAGEMENT OF ANNUAL LEAVE TO PREVENT HIGH LEVELS OF ACCRUED LEAVE BEING PAID AT THE TIME OF TERMINATION OF SERVICE.

TABLE 9.3 – ANNUAL LEAVE, 1 JANUARY 2020 TO 31 DECEMBER 2020

Salary Bands	Total days taken	Average days per employee	Number of Employees who took leave
Lower skilled (Levels 1-2)	308	18	17
Skilled Levels 3-5)	12019	18	662
Highly skilled production (Levels 6-8)	8183	17	491
Highly skilled supervision (Levels 9-12)	4174	16	259
Senior management (Levels 13-16)	390	14	27
Contract (Levels 1-2)	21	21	1
Contract (Levels 3-5)	22	22	1
Contract (Levels 6-8)	292	11	26
Contract (Levels 9-12)	517	13	40
Contract (Level 13-16)	37	19	2
Contract (Other)	632	8	80
Total	26,595.92	17	1606

TABLE 9.4 – CAPPED LEAVE, 1 JANUARY 2020 TO 31 DECEMBER 2020

Salary Bands	Total days of capped leave taken	Average number of days taken per employee	Average capped leave per employee as at 31/12/2020	Number of employees who took Capped leave	Total number of capped leave available as at 31/12/2020	Number of employees as at 31/12/2020
Lower skilled (Levels 1-2)	0	0	9	0	9.15	1
Skilled Levels 3-5)	3164	16	78	2	26,777.60	342
Highly skilled production (Levels 6-8)	0	0	86	0	14,704.59	235
Highly skilled supervision (Levels 9-12)	0	0	62	0	2,525.56	58
Senior Management (Level 13-16)	0	0	111	0	884.55	8
Total	3164	16	80	2	74,223	1931

TABLE 9.5 – LEAVE PAYOUTS FOR THE PERIOD 1 APRIL 2020 TO 31 MARCH 2021

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

REASON	Total Amount (R'000)	Number of Employees	Average payment per employee
Leave payout for 2019/20 due to non-utilization of leave for the previous cycle	0	0	0
Capped leave payouts on termination of service for 2019/20	5,373	55	97,691.00
Current leave payout on termination of service for 2019/20	2,878	85	77,554.00
Total	8,251	140	175,245.00

10. HIV/AIDS & HEALTH PROMOTION PROGRAMMES

TABLE 10.1 – STEPS TAKEN TO REDUCE THE RISK OF OCCUPATIONAL EXPOSURE

Units/categories of employees identified to be at high risk of contracting HIV & related diseases (if any)	Key steps taken to reduce the risk
Staff between salary levels 1-7 involved in the line function i.e workshop staff, grass cutters, cleaners, due to accidents, which may occur on site. All professional and technical staff that interacts with this vulnerable group is at risk for exposure to TB and to other occupational hazards.	Safety training has been conducted for staff. Ensuring that Regions have dedicated Safety Officers to ensure safe work practices and procedures. Provision of protective clothing first aid kits. Provision of Safety Equipment to all professional staff and undertake safety training for professionals, which has commenced and will continue.



**TABLE 10.2 – DETAILS OF HEALTH PROMOTION AND HIV/AIDS PROGRAMMES
(TICK THE APPLICABLE BOXES AND PROVIDE**

Question	Yes	No	Details, if yes
1. Has the department designated a member of the SMS to Implement the provisions of the Public Service Regulations, 2016? If so, provide her/his name and position.	√		The EHW component falls under Human Resource Management (HRM). Mr GB Sithole: Director
2. Does the department have a dedicated unit or has it designated specific staff members to promote the health and well being of your employees? If so, indicate the number of employees who are involved in this task and the annual budget that is available for this purpose	√		8 dedicated staff members within the EHW component at both regions and Head Office: Deputy Director: Ms ZL Mtolo, Assistant Director: Ms NP Mlotshwa, EHW: Practitioner: Ms N Tsangana, EHW Practitioner: Mr VS Masinga, Southern Region: Assistant Director: Ms NO Goba, Mrs Zama Ndebele Practitioner, North Coast Region: Ms T Ndlovu, Mr Tarzan Ntsele, EThekweni Region: Ms Nandipha Mathonsi, Assistant Director Ms N Nkabinde and Midlands Region: Ms Dolly Hlongwane, Ms N Mabizela: Assistant Director. Financial restrictions, no dedicated budget allocated for EHW
3. Has the department introduced an Employee Health and Wellness or Health Promotion Programme for your employees? If so, indicate the key elements/ services of this Programme.	√		Employee Wellness Management (iro all chronic illnesses) HIV/AIDS and TB Management Health & Productivity Management iro bereavement, personal problems, stress, rehabilitation, financial wellness, etc. SHERQ, e.g medical surveillance
4. Has the department established (a) committee(s) as contemplated in Part VI E.5 (e) of Chapter I of the Public Service Regulations, 2001? If so, please provide the names of the members of the committee and the stakeholder(s) that they represent.		√	Reporting on the broad aspects of Employee Health and Wellness, including HIV/ AIDS is done through the Labour Relations/ Employment Equity Consultative (LAREE) Forum.
5. Has the department reviewed its employment policies and practices to ensure that these do not unfairly discriminate against employees on the basis of their HIV status? If so, list the employment policies/practices.	√		EHWP, HIV and AIDS Workplace Policy, Recruitment Policy.
6. Has the department introduced measures to protect HIV-positive employees or those perceived to be HIV-positive from discrimination? If so, list the key elements of these measures.	√		Use of reference numbers for each employee instead of the name. Use of these numbers on all documentation and even on itineraries for use of vehicles to take employees to Doctors. Awareness training for all staff members to break the stigma and consequent discrimination.

II. LABOUR RELATIONS

The following collective agreements were entered into with trade unions within the department.

TABLE II.1 – COLLECTIVE AGREEMENTS, 1 APRIL 2020 TO 31 MARCH 2021

Subject Matter	Date
Dispute Resolution Proceeding	0
Roles of Conduct of Proceeding before PSCBC	0
Long Service Reward	0
Establishment of Provincial Chambers of PSCBC	0
Agency Shop Agreement	0
Appointment for a period of arbitrators and conciliators	0
Organizational rights	0

If there were no agreements, then use the following table

Total collective agreements	Nil
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The following table summarises the outcome of disciplinary hearings conducted within the department for the year under review.

TABLE II.2 – MISCONDUCT AND DISCIPLINARY HEARINGS FINALISED, 1 APRIL 2020 TO 31 MARCH 2021

Outcomes of disciplinary hearings	Number	% of total
Final written warning	0	0
Official Resigned	0	0
Not Guilty	1	20%
Suspended without pay	3	60%
Written warning	0	0
Verbal warning	0	0
Correctional counseling	0	0
Fine	0	0
Demotion	0	0
Dismissal	0	0
Case withdrawn	1	20%
Pending	0	0
Total	5	100%

If there were no disciplinary hearings, then use the following table

Disciplinary hearings – 2020/21	N/a
---------------------------------	-----



TABLE 11.3 – TYPES OF MISCONDUCT ADDRESSED AT DISCIPLINARY HEARINGS

Type of misconduct	Number	% of total
Negligence	2	40%
Intimidating Threats	0	0
Unsatisfactory work performance	0	40%
Coming to work under influence of alcohol	0	0
Use of abusive language	0	0
Abuse of State equipment viz. Telephone	0	0
Failure to adhere to official hours	0	0
Failure to comply with leave procedure	0	0
Failure to comply with given instructions	0	0
Assault	0	0
Failure to attend a counseling session	0	0
Unauthorized absence	0	0
Theft	0	0
Social grant	0	0
Other	3	20%
Total	5	100%

TABLE 11.4 – GRIEVANCES LODGED FOR THE PERIOD 1 APRIL 2020 TO 31 MARCH 2021

	Number	% of Total
Number of grievances resolved	3	100%
Number of grievances not resolved	0	0%
Total	3	100%

TABLE 11.5 – DISPUTES LODGED WITH COUNCILS FOR THE PERIOD 1 APRIL 2020 TO 31 MARCH 2021

	Number	% of Total
Number of disputes upheld	0	0
Number of disputes dismissed	4	50%
Disputes pending	4	50%
Total	8	100%

TABLE 11.6 – STRIKE ACTIONS FOR THE PERIOD 1 APRIL 2020 TO 31 MARCH 2021

Total number of person working days lost	0
Total cost (R'000) of working days lost	0
Amount (R'000) recovered as a result of no work no pay	0

TABLE 11.7 – PRECAUTIONARY SUSPENSIONS – 01/04/ 2020 TO 31/03/2021

Number of people suspended	1
Number of people whose suspension exceeded 30 days	1
Average number of days suspended	86
Cost (R'000) of suspensions	733 318.30

12. SKILLS DEVELOPMENT

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

12.1 TRAINING NEEDS IDENTIFIED 1 APRIL 2020 TO 31 MARCH 2021

Occupational Categories	Gender	Number of employees as at 1 April 2020	Training provided within the reporting period			
			Learnerships	Skills Programmes & other short courses	Other forms of training	Total
Legisl, snr offs and managers	Female	78	0	159	20	179
	Male	154	0	145	15	160
Professionals	Female	41	0	120	30	150
	Male	82	0	79	40	119
Technicians & assoc prof.	Female	64	0	70	0	70
	Male	101	0	110	0	110
Clerks	Female	328	0	510	0	510
	Male	305	0	359	4	359
Service & sales workers	Female	0	0	0	0	0
	Male	0	0	29	0	29
Skilled agric & fish workers	Female	0	0	0	0	0
	Male	0	0	0	0	0
Craft and Related Trade Workers	Female	0	0	0	0	0
	Male	0	0	0	0	0
Plant & mach oper & assem	Female	0	0	0	0	0
	Male	0	0	0	0	0
Elementary occupations	Female	80	0	6	19	25
	Male	393	0	17	70	87
Sub Total	Female	640	0	865	69	934
	Male	1090	0	739	125	864
Total		1626	0	1604	194	1798



12.2 – TRAINING PROVIDED | 1 APRIL 2020 TO 31 MARCH 2021

Occupational Categories	Gender	Number of employees as at 1 April 2020	Training provided within the reporting period			
			Learnerships	Skills Programmes & other short courses	Other forms of training	Total
Legislators, senior officials and managers	Female	108	0	6	0	6
	Male	194	0	0	4	4
Professionals	Female	41	0	20	4	24
	Male	82	0	41	10	51
Technicians and associate professionals	Female	64	0	0	0	0
	Male	101	0	0	0	0
Clerks	Female	328	0	64	0	64
	Male	305	0	26	0	26
Service and sales workers	Female	0	0	0	0	0
	Male	0	0	0	0	0
Community and personal service workers	Female	0	0	0	0	0
	Male	0	0	0	0	0
Craft and related trades workers	Female	0	0	0	0	0
	Male	0	0	0	0	0
Plant and machine operators and assemblers	Female	0	0	0	0	0
	Male	0	0	0	0	0
Elementary occupations	Female	80	0	0	0	0
	Male	393	0	0	0	0
Sub Total	Female	640	0	90	4	94
	Male	1090	0	67	14	81
Total		1626	0	157	18	175

13. INJURY ON DUTY

The following tables provide basic information on injury on duty.

TABLE 13.1 – INJURY ON DUTY, 1 APRIL 2020 TO 31 MARCH 2021

Nature of injury on duty	Number	% of total
Required basic medical attention only	02	99%
Temporary Total Disablement	0	0
Permanent Disablement	0	0
Fatal	1	1%
Total	03	100%

14. UTILIZATION OF CONSULTANTS | APRIL 2020 TO 31 MARCH 2021

TABLE 14.1 – REPORT ON CONSULTANT APPOINTMENTS USING APPROPRIATED FUNDS

No	WIMS No	PROJECT NAME	DISCIPLINE	SERVICE DESCRIPTION	CONSULTANT AWARDED	APPOINTMENT DATE
1	067542	Offices - Public Works - Regional Office - Mayville	Project Managers	Conversion Of An Existing Workshop Building Into A Dining Hall	Consult Three Architects And Associates (Pty) Ltd	2020/07/27
2	063856	Offices - Public Works - Regional Office - Mayville	Civil Engineers	Rehabilitation Of Lecture Hall	Bazi Dukhan Consulting Engineers Cc	2020/07/14
3	070798	Nhlakanipho Primary School	Land Surveyors	Construction Of Esifisweni Technical High School	Bfl Land Development Services (Pty) Ltd	2021/03/30
4	070991	Vacant Land - Erf 2492 Vryheid	Land Surveyors	Consolidation And Rezoning	Biyela Mm Geomatics (Pty) Ltd	2020/11/19
5	075557	Mortuary -Erf 1651 Eshowe (Erf 2905 To 2010)	Land Surveyors	Existing Forensic Mortuary, Consolidation And Rezoning	Biyela Mm Geomatics (Pty) Ltd	2021/02/03
6	RFP 07/18/19	Requests For Proposals For The Appointment Of A Compliance Officer For The Office Of The Accounting Officer	Management Consultants	Requests For Proposals For The Appointment Of A Compliance Officer For The Office Of The Accounting Officer	Quinton Williams Consulting (Pty) Ltd	31/01/2019
7	ZNT 16/19/20	Proposal For The Development Agency (SIDA) And The Provincial Oceans Economy Strategy	Management Consultants	Proposal For The Development Agency (SIDA) And The Provincial Oceans Economy Strategy	Oak Three Technologies	24/06/2020
9	ZNT 10/19/20	Development Of An Integrated Information Management System	Management Consultants	Development Of An Integrated Information Management System	Beadica Consortium 423	17/06/2020
10	ZNT 01/19/20	IPMU	Management Consultants	IPMU	Concoast	14/10/2020
11	ZNT 2/19/20	Management Model & SDIP	Management Consultants	Management Model & SDIP	IKG & NGC Consortium	22/10/2020



TABLE 14.2 – ANALYSIS OF CONSULTANT APPOINTMENTS USING APPROPRIATED FUNDS, IN TERMS OF PREFERENTIAL PROCUREMENT REGULATIONS 2019

PROFESSIONAL SERVICE PROVIDER/CONSULTANT APPOINTMENTS AWARDS MADE IN THE 2019/2020 FINANCIAL YEAR (1 APRIL 2019 TO 31 MARCH 2020)

Award Category	Value Of Awards	Percentage Of Awards
Total PSP Awards Made In 2019/2020	R 53 361 374,77	
Awards To Woman Owned Enterprises In 2019/2020	R25 147 984,24	51%
Awards To Male Owned Enterprises In 2019/2020	R 23 367 472,06	49%
Awards To Youth Owned Enterprises In 2019/2020	R 2 466 392,74	5%
Awards To Disabled Owned Enterprises In 2019/2020	R 0,00	0%

TABLE 14.3 – REPORT ON CONSULTANT APPOINTMENTS USING DONOR FUNDS

Project Title	Total Number of consultants that worked on the project	Duration: In Months	Donor and Contract value in Rand

TABLE 14.4 – ANALYSIS OF CONSULTANT APPOINTMENTS USING DONOR FUNDS, IN TERMS OF HISTORICALLY DISADVANTAGED INDIVIDUALS (HDI)

Project Title	Percentage ownership by HDI groups	Percentage management by HDI groups	Number of Consultants from HDI groups that work on the project



PART - E

FINANCIAL INFORMATION

Report of the auditor-general to the KwaZulu-Natal Provincial Legislature on vote no. 14: Department of Public Works

Report on the audit of the financial statements

Opinion

1. I have audited the financial statements of the Department of Public Works set out on pages 102 to 224, which comprise the appropriation statement, statement of financial position as at 31 March 2021, statement of financial performance, statement of changes in net assets and cash flow statement for the year then ended, as well as the notes to the financial statements, including a summary of significant accounting policies.
2. In my opinion, the financial statements present fairly, in all material respects, the financial position of the Department of Public Works as at 31 March 2021, and its financial performance and cash flows for the year then ended in accordance with the Modified Cash Standard (MCS) prescribed by the National Treasury and the requirements of the Public Finance Management Act of South Africa, 1999 (Act No. 1 of 1999) (PFMA) and the Division of Revenue Act of South Africa, 2020 (Act No. 4 of 2020) (Dora).

Basis for opinion

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

Emphasis of matter

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

Impairments of receivables

7. As disclosed in note 15 to the financial statements, material impairments of R211,20 million (2019-20: R131,03 million) was incurred as a result of non-payment by other provincial departments.

Other matter

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

Unaudited supplementary schedules

9. The supplementary information set out on pages 225 to 260 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

10. The accounting officer is responsible for the preparation and fair presentation of the financial statements in accordance with the MCS and the requirements of the PFMA and the Dora and for such internal control as the accounting officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.
11. In preparing the financial statements, the accounting officer is responsible for assessing the department's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the appropriate governance structure either intends to liquidate the 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

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

Report on the audit of the annual performance report**Introduction and scope**

14. 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 of the reported performance information against predetermined objectives for the selected programme presented in the annual performance report. I performed procedures to identify findings but not to gather evidence to express assurance.
15. My procedures address the usefulness and reliability of the reported performance information, which must be based on the department's approved performance planning documents. I have not evaluated the completeness and appropriateness of the performance indicators included in the



planning documents. My procedures do not examine whether the actions taken by the department enabled service delivery. My procedures do not extend to any disclosures or assertions relating to the extent of achievements in the current year or planned performance strategies and information in respect of future periods that may be included as part of the reported performance information. Accordingly, my findings do not extend to these matters.

16. I evaluated the usefulness and reliability of the reported performance information in accordance with the criteria developed from the performance management and reporting framework, as defined in the general notice, for programme 3: Provision of buildings, structures and equipment presented in the department's annual performance report for the year ended 31 March 2021.
17. I performed procedures to determine whether the reported performance information was properly presented and whether performance was consistent with the approved performance planning documents. I performed further procedures to determine whether the indicators and related targets were measurable and relevant, and assessed the reliability of the reported performance information to determine whether it was valid, accurate and complete.
18. I did not identify any material findings on the usefulness and reliability of the reported performance information for the selected programme.

Other matters

19. I draw attention to the matters below.

Achievement of planned targets

20. The annual performance report on pages 33 to 47 sets out information on the achievement of planned targets for the year and management's explanations provided for the under and over-achievement of targets.

Adjustment of material misstatements

21. I identified material misstatements in the annual performance report submitted for auditing. These material misstatements were on the reported performance information of Programme 3: Provision of Buildings, Structures and Equipment. As management subsequently corrected the misstatements, I did not raise any material findings on the usefulness and reliability of the reported performance information.

Report on audit of compliance with legislation

Introduction and scope

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

Expenditure management

24. Effective and appropriate steps were not taken to prevent irregular expenditure amounting to R430,94 million, as disclosed in note 31 to the annual financial statements, as required by section 38(1)(c)(ii) of the PFMA and treasury regulation 9.1.1.

Consequence management

25. I was unable to obtain sufficient appropriate audit evidence that disciplinary steps were taken against officials who had incurred irregular expenditure as required by section 38(1)(h)(iii) of the PFMA. This was because some investigations into irregular expenditure were not performed.

Procurement and contract management

26. 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 8.2.1 and 8.2.2. Similar non-compliance was also reported in the prior year.

Other information

27. The accounting officer is responsible for the other information. The other information comprises the information included in the annual report. The other information does not include the financial statements, the auditor's report and the selected programme presented in the annual performance report that has been specifically reported on in this auditor's report.
28. My opinion on the financial statements and findings on the reported performance information and compliance with legislation do not cover the other information and I do not express an audit opinion or any form of assurance conclusion on it.
29. In connection with my audit, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements and the selected programme presented in the annual performance report, or my knowledge obtained in the audit, or otherwise appears to be materially misstated.
30. I did not receive the other information prior to the date of this auditor's report. When I do receive and read this information, and if I conclude that there is a material misstatement therein, I am required to communicate the matter to those charged with governance and request that the other information be corrected. If the other information is not corrected, I may have to retract this auditor's report and re-issue an amended report as appropriate. However, if it is corrected this will not be necessary.

Internal control deficiencies

31. I considered internal control relevant to my audit of the financial statements, reported performance information and compliance with applicable legislation; however, my objective was not to express any form of assurance on it. The matters reported below are limited to the significant internal control deficiencies that resulted in the findings on compliance with legislation included in this report.
32. Senior management did not effectively review and monitor compliance procedures. This was due to inadequate controls to prevent non-compliance from occurring.

Other reports

33. 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.
34. The shared internal audit unit for departments in the province performed 16 investigations, which covered the period 2011 to 2021. The investigations were initiated based on allegations of possible irregularities with tender processes within the department, leasing of state houses, other lease rentals, appointments, possible fraudulent activities on the Works Information Management System (WIMS) and possible fraudulent activities with the illegal sale of provincial state land. Of the 16 investigations, 8 cases are currently in progress and 8 were finalised and implementation of recommendations for all of the finalised cases is in progress.
35. There is an ongoing investigation by the Office of the Premier of the department's accounting officer. The details of the investigation and the reports are not available as the investigation is still in progress.

Auditor-General

Pietermaritzburg

15 September 2021



AUDITOR - GENERAL
SOUTH AFRICA

Auditing to build public confidence

Annexure – Auditor-general's responsibility for the audit

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

Financial statements

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

Communication with those charged with governance

3. I communicate with the accounting officer regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.
4. I also provide the accounting officer with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate all relationships and other matters that may reasonably be thought to bear on my independence and where applicable, actions taken to eliminate threats or safeguards applied.



ANNUAL FINANCIAL STATEMENTS FOR KWAZULU-NATAL DEPARTMENT OF PUBLIC WORKS

**FOR THE YEAR ENDED
31 MARCH 2021**

KWAZULU-NATAL DEPARTMENT OF PUBLIC WORKS

VOTE 14

**ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

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KWAZULU-NATAL DEPARTMENT OF PUBLIC WORKS
VOTE 14

APPROPRIATION STATEMENT
for the year ended 31 March 2021

Appropriation per programme										
Voted funds and Direct charges	2020/21					2019/20				
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure	
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000	
Programme										
1. Administration	421 958	-	(612)	421 346	416 859	4 487	98.9%	449 539	449 539	
2. Property Management	912 931	-	(4 148)	908 783	908 753	30	100.0%	1 140 853	1 106 556	
3. Provision of Buildings, Structures and Equipment	460 821	-	4 760	465 581	465 581	-	100.0%	475 549	475 547	
Subtotal	1 795 710	-	-	1 795 710	1 791 193	4 517	99.7%	2 065 941	2 031 642	
Statutory Appropriation										
President and Deputy President salary	-	-	-	-	-	-	-	-	-	
Members remuneration	-	-	-	-	-	-	-	-	-	
Debt service costs	-	-	-	-	-	-	-	-	-	
Provincial equitable share	-	-	-	-	-	-	-	-	-	
General fuel levy sharing with metropolitan municipalities	-	-	-	-	-	-	-	-	-	
National Revenue Fund payments	-	-	-	-	-	-	-	-	-	
Skills levy and sector education and training authorities	-	-	-	-	-	-	-	-	-	
Judges' and magistrates' salaries	-	-	-	-	-	-	-	-	-	
TOTAL										

KWAZULU-NATAL DEPARTMENT OF PUBLIC WORKS
VOTE 14

APPROPRIATION STATEMENT
for the year ended 31 March 2021

	2020/21		2019/20	
	Final Appropriation	Actual Expenditure	Final Appropriation	Actual Expenditure
TOTAL (brought forward)				
Reconciliation with statement of financial performance				
ADD				
Departmental receipts	8 607		12 984	
NRF Receipts				
Aid assistance				
Actual amounts per statement of financial performance (total revenue)	1 804 317		2 078 925	
ADD				
Aid assistance				
Prior year unauthorised expenditure approved without funding				
Actual amounts per statement of financial performance (total expenditure)		1 791 193		2 031 642

KWAZULU-NATAL DEPARTMENT OF PUBLIC WORKS
VOTE 14

APPROPRIATION STATEMENT
for the year ended 31 March 2021

Appropriation per economic classification									
	2020/21					2019/20			
	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	906 350	-	(798)	905 552	912 674	(7 122)	100.8%	952 790	918 493
Compensation of employees	691 051	-	1 474	692 525	699 336	(6 811)	101.0%	683 330	682 416
Salaries and wages	590 245	-	2 366	592 611	601 954	(9 343)	101.6%	588 689	587 775
Social contributions	100 806	-	(892)	99 914	97 382	2 532	97.5%	94 641	94 641
Goods and services	215 299	-	(2 272)	213 027	213 327	(300)	100.1%	269 460	236 077
Administrative fees	1 106	-	(349)	757	508	249	67.1%	1 729	1 729
Advertising	6 045	-	(322)	5 723	4 750	973	83.0%	9 310	9 310
Minor assets	621	-	(30)	591	591	-	100.0%	876	876
Audit costs: External	8 657	-	146	8 803	8 803	-	100.0%	10 323	10 323
Bursaries: Employees	1 042	-	500	1 542	1 542	-	100.0%	562	562
Catering: Departmental activities	272	-	(145)	127	127	-	100.0%	432	432
Communication	10 474	-	7 016	17 490	17 490	-	100.0%	11 883	11 883
Computer services	31 852	-	(5 419)	26 433	26 433	-	100.0%	26 779	24 157
Consultants: Business and advisory services	9 069	-	(569)	8 500	8 500	-	100.0%	34 746	4 509
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	1 911	-	302	2 213	2 905	(692)	131.3%	4 626	4 626
Contractors	956	-	(409)	547	488	59	89.2%	1 071	1 071

KWAZULU-NATAL DEPARTMENT OF PUBLIC WORKS
VOTE 14

APPROPRIATION STATEMENT
for the year ended 31 March 2021

Agency and support / outsourced services	8 786	-	(928)	7 858	7 858	-	100.0%	12 659	12 659
Entertainment	34	-	-	34	8	26	23.5%	45	45
Fleet services	8 992	-	(97)	8 895	8 550	345	96.1%	13 586	13 586
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and supplies	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medsas Inventory Interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	6 705	-	(94)	6 611	6 329	282	95.7%	4 685	4 685
Consumable: Stationery, printing and office supplies	3 597	-	(622)	2 975	2 644	331	88.9%	2 828	2 798
Operating leases	4 668	-	(1 375)	3 293	2 991	302	90.8%	4 808	3 970
Property payments	93 756	-	2 682	96 438	98 738	(2 300)	102.4%	99 796	99 796
Transport provided: Departmental activity	-	-	-	-	-	-	-	147	147
Travel and subsistence	11 682	-	(1 831)	9 851	9 851	-	100.0%	16 419	16 714
Training and development	2 711	-	(587)	2 124	2 124	-	100.0%	3 387	3 387
Operating payments	2 225	-	(107)	2 118	2 097	21	99.0%	7 812	7 861
Venues and facilities	34	-	(34)	-	-	-	-	248	248
Rental and hiring	104	-	-	104	-	104	-	703	703
Interest and rent on land	-	-	-	-	11	(11)	-	-	-

APPROPRIATION STATEMENT
for the year ended 31 March 2021

[illegible]

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KWAZULU-NATAL DEPARTMENT OF PUBLIC WORKS
VOTE 14

APPROPRIATION STATEMENT
for the year ended 31 March 2021

Statutory Appropriation per economic classification									
	2020/21					2019/20			
	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	906 350	-	(798)	905 552	912 674	(7 122)	100.8%	952 790	918 493
Compensation of employees	691 051	-	1 474	692 525	699 336	(6 811)	101.0%	683 330	682 416
Goods and services	215 299	-	(2 272)	213 027	213 327	(300)	100.1%	269 460	236 077
Interest and rent on land	-	-	-	-	11	(11)	-	-	-
Transfers and subsidies	840 958	-	798	841 756	841 756	-	100.0%	1 042 561	1 042 561
Provinces and municipalities	828 675	-	393	829 068	829 146	(78)	100.0%	1 031 015	1 031 102
Departmental agencies and accounts	638	-	-	638	-	638	-	590	515
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	11 645	-	405	12 050	12 610	(560)	104.6%	10 956	10 944
Payments for capital assets	48 402	-	-	48 402	36 748	11 654	75.9%	70 590	54 453
Buildings and other fixed structures	33 528	-	-	33 528	27 105	6 423	80.8%	47 719	31 582
Machinery and equipment	8 874	-	-	8 874	4 031	4 843	45.4%	16 498	16 498
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-

KWAZULU-NATAL DEPARTMENT OF PUBLIC WORKS
VOTE 14

APPROPRIATION STATEMENT
for the year ended 31 March 2021

Land and subsoil assets	-	-	-	-	-	-	-	-	-	-
Intangible assets	6 000	-	-	6 000	-	5 612	388	93.5%	6 373	6 373
Payments for financial assets	-	-	-	-	-	15	(15)	-	-	16 135



KWAZULU-NATAL DEPARTMENT OF PUBLIC WORKS
VOTE 14

APPROPRIATION STATEMENT
for the year ended 31 March 2021

Programme 1: ADMINISTRATION									
	2020/21					2019/20			
	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. MINISTER SUPPORT	13 712	-	(1 751)	11 961	11 961	-	100.0%	12 007	12 007
2. MANAGEMENT	408 246	-	1 139	409 385	404 898	4 487	98.9%	437 532	437 532
Total for sub programmes	421 958	-	(612)	421 346	416 859	4 487	98.9%	449 539	449 539
Economic classification									
Current payments	399 560	-	70	399 630	399 692	(62)	100.0%	420 395	421 309
Compensation of employees	317 979	-	(1 512)	316 467	313 666	2 801	99.1%	323 554	323 554
Salaries and wages	265 845	-	(1 460)	264 385	262 790	1 595	99.4%	273 376	273 376
Social contributions	52 134	-	(52)	52 082	50 876	1 206	97.7%	50 178	50 178
Goods and services	81 581	-	1 582	83 163	86 015	(2 852)	103.4%	96 841	97 755
Administrative fees	336	-	(259)	77	28	49	36.4%	508	524
Advertising	3 334	-	-	3 334	4 657	(1 323)	139.7%	6 753	6 461
Minor assets	116	-	-	116	93	23	80.2%	78	250
Audit costs: External	8 657	-	146	8 803	8 803	-	100.0%	10 323	10 323
Bursaries: Employees	1 042	-	500	1 542	1 542	-	100.0%	562	562
Catering: Departmental activities	204	-	(124)	80	80	-	100.0%	194	258
Communication	8 896	-	7 345	16 241	17 477	(1 236)	107.6%	9 778	11 768
Computer services	22 842	-	(2 507)	20 335	20 335	-	100.0%	21 334	20 865

KWAZULU-NATAL DEPARTMENT OF PUBLIC WORKS
VOTE 14

APPROPRIATION STATEMENT
for the year ended 31 March 2021

Consultants: Business and advisory services	2 472	-	2 472	3 872	(1 400)	156.6%	2 469	2 486
Infrastructure and planning services	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-
Legal services	1 125	-	1 427	1 517	(90)	106.3%	4 440	4 440
Contractors	649	(409)	240	174	66	72.5%	595	231
Agency and support / outsourced services	1 272	(607)	665	217	448	32.6%	250	306
Entertainment	34	-	34	7	27	20.6%	45	45
Fleet services	6 197	-	6 197	6 887	(690)	111.1%	10 892	10 959
Housing	-	-	-	-	-	-	-	-
Inventory: Clothing material and supplies	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-
Medsas Inventory Interface	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-
Consumable supplies	2 611	-	2 611	3 085	(474)	118.2%	1 243	1 438
Consumable: Stationery, printing and office supplies	2 992	(608)	2 384	2 349	35	98.5%	2 560	2 530
Operating leases	3 820	(1 216)	2 604	2 604	-	100.0%	3 957	3 074

KWAZULU-NATAL DEPARTMENT OF PUBLIC WORKS
VOTE 14

APPROPRIATION STATEMENT
for the year ended 31 March 2021

Property payments	6 444	-	239	6 683	6 685	(2)	100.0%	3 743	3 743
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	4 057	-	(492)	3 565	3 279	286	92.0%	6 720	7 140
Training and development	2 711	-	(587)	2 124	710	1 414	33.4%	3 387	3 387
Operating payments	1 736	-	(107)	1 629	1 614	15	99.1%	6 957	6 957
Venues and facilities	34	-	(34)	-	-	-	-	45	-
Rental and hiring	-	-	-	-	-	-	-	8	8
Interest and rent on land	-	-	-	-	11	(11)	-	-	-
Interest	-	-	-	-	11	(11)	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	9 291	-	(682)	8 609	8 214	395	95.4%	8 041	7 127
Provinces and municipalities	151	-	-	151	229	(78)	151.7%	228	310
Provinces	151	-	-	151	229	(78)	151.7%	228	310
Provincial Revenue Funds	151	-	-	151	229	(78)	151.7%	228	310
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	575	-	-	575	-	575	-	529	515
Social security funds	8	-	-	8	-	8	-	14	-
Departmental agencies	567	-	-	567	-	567	-	515	515
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-

APPROPRIATION STATEMENT
for the year ended 31 March 2021

[illegible]



KWAZULU-NATAL DEPARTMENT OF PUBLIC WORKS
VOTE 14

APPROPRIATION STATEMENT
for the year ended 31 March 2021

1.1 MINISTER SUPPORT									
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	2019/20	
								Final Appropriation	Actual expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	13 429	-	(1 747)	11 682	11 580	102	99.1%	11 820	11 820
Compensation of employees	10 530	-	(1 480)	9 050	9 050	-	100.0%	7 980	7 980
Goods and services	2 899	-	(267)	2 632	2 530	102	96.1%	3 840	3 840
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	11	-	(8)	3	105	(102)	3500.0%	151	151
Provinces and municipalities	11	-	(8)	3	3	-	100.0%	12	12
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	102	(102)	-	139	139
Payments for capital assets	272	-	4	276	276	-	100.0%	36	36
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	272	-	4	276	276	-	100.0%	36	36
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-

APPROPRIATION STATEMENT
for the year ended 31 March 2021

[illegible]

1.2 MANAGEMENT

2020/21										2019/20	
Economic classification	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	386 131	-	1 817	387 948	388 112	(164)	100.0%	408 575	409 489		
Compensation of employees	307 449	-	(32)	307 417	304 616	2 801	99.1%	315 574	315 574		
Goods and services	78 682	-	1 849	80 531	83 485	(2 954)	103.7%	93 001	93 915		
Interest and rent on land	-	-	-	-	11	(11)	-	-	-		
Transfers and subsidies	9 280	-	(674)	8 606	8 109	497	94.2%	7 890	6 976		
Provinces and municipalities	140	-	8	148	226	(78)	152.7%	216	298		
Departmental agencies and accounts	575	-	-	575	-	575	-	529	515		
Higher education institutions	-	-	-	-	-	-	-	-	-		
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-		
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-		
Non-profit institutions	-	-	-	-	-	-	-	-	-		
Households	8 565	-	(682)	7 883	7 883	-	100.0%	7 145	6 163		

KWAZULU-NATAL DEPARTMENT OF PUBLIC WORKS
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APPROPRIATION STATEMENT
for the year ended 31 March 2021



KWAZULU-NATAL PROVINCE
PUBLIC WORKS
REPUBLIC OF SOUTH AFRICA

Payments for capital assets	12 835	-	(4)	12 831	8 662	4 169	67.5%	21 067	21 067
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	6 835	-	(4)	6 831	3 050	3 781	44.6%	14 694	14 694
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-	-	-
Intangible assets	6 000	-	-	6 000	5 612	388	93.5%	6 373	6 373
Payments for financial assets	-	-	-	-	15	(15)	-	-	-

KWAZULU-NATAL DEPARTMENT OF PUBLIC WORKS
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APPROPRIATION STATEMENT
for the year ended 31 March 2021

Programme 2: PROPERTY MANAGEMENT									
	2020/21					2019/20			
	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. Personnel And Admin Related	912 293	-	(3 524)	908 769	908 739	30	100.0%	1 140 711	1 106 414
2. Acquisition Of Land, Control And Disposal	-	-	-	-	-	-	-	56	56
3. HIRING	638	-	(624)	14	14	-	100.0%	86	86
Total for sub programmes	912 931	-	(4 148)	908 783	908 753	30	100.0%	1 140 853	1 106 556
Economic classification									
Current payments	84 058	-	(4 707)	79 351	79 351	-	100.0%	109 537	75 240
Compensation of employees	58 007	-	(1 092)	56 915	56 915	-	100.0%	57 166	57 166
Salaries and wages	48 924	-	(252)	48 672	48 672	-	100.0%	49 244	49 244
Social contributions	9 083	-	(840)	8 243	8 243	-	100.0%	7 922	7 922
Goods and services	26 051	-	(3 615)	22 436	22 436	-	100.0%	52 371	18 074
Administrative fees	568	-	(90)	478	478	-	100.0%	1 022	1 022
Advertising	325	-	(322)	3	3	-	100.0%	313	186
Minor assets	200	-	(30)	170	3	167	1.8%	30	89
Audit costs: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	21	-	(21)	-	-	-	-	8	8

KWAZULU-NATAL DEPARTMENT OF PUBLIC WORKS
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APPROPRIATION STATEMENT
for the year ended 31 March 2021



Communication	334	-	(329)	5	5	-	100.0%	521	5	
Computer services	4 926	-	(87)	4 839	4 839	-	100.0%	2 149	-	
Consultants: Business and advisory services	597	-	(569)	28	160	(132)	571.4%	32 277	1 116	
Infrastructure and planning services	-	-	-	-	-	-	-	-	-	
Laboratory services	-	-	-	-	-	-	-	-	-	
Scientific and technological services	-	-	-	-	-	-	-	-	-	
Legal services	786	-	-	786	1 388	(602)	176.6%	186	186	
Contractors	-	-	-	-	-	-	-	-	-	
Agency and support / outsourced services	1 164	-	(321)	843	843	-	100.0%	140	84	
Entertainment	-	-	-	-	-	-	-	-	-	
Fleet services	129	-	(97)	32	32	-	100.0%	117	40	
Housing	-	-	-	-	-	-	-	-	-	
Inventory: Clothing material and supplies	-	-	-	-	-	-	-	-	-	
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-	
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-	
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-	
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-	
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-	
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-	
Inventory: Medicine	-	-	-	-	-	-	-	-	-	
Medsas Inventory Interface	-	-	-	-	-	-	-	-	-	
Inventory: Other supplies	-	-	-	-	-	-	-	-	-	
Consumable supplies	704	-	-	704	750	(46)	106.5%	408	365	

KWAZULU-NATAL DEPARTMENT OF PUBLIC WORKS
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APPROPRIATION STATEMENT
for the year ended 31 March 2021

Consumable: Stationery, printing and office supplies	40	-	(14)	26	5	21	19.2%	5	5
Operating leases	229	-	(159)	70	70	-	100.0%	293	293
Property payments	13 846	-	(237)	13 609	13 029	580	95.7%	12 876	12 876
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	2 138	-	(1 339)	799	799	-	100.0%	1 885	1 609
Training and development	-	-	-	-	-	-	-	-	-
Operating payments	44	-	-	44	32	12	72.7%	141	190
Venues and facilities	-	-	-	-	-	-	-	-	-
Rental and hiring	-	-	-	-	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	828 773	-	559	829 332	829 332	-	100.0%	1 031 172	1 031 172
Provinces and municipalities	828 524	-	393	828 917	828 917	-	100.0%	1 030 787	1 030 792
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	828 524	-	393	828 917	828 917	-	100.0%	1 030 787	1 030 792
Municipal bank accounts	828 524	-	393	828 917	828 917	-	100.0%	1 030 787	1 030 792
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	5	-	-	5	-	5	-	5	-
Social security funds	5	-	-	5	-	5	-	5	-
Departmental agencies	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-

KWAZULU-NATAL DEPARTMENT OF PUBLIC WORKS
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APPROPRIATION STATEMENT
for the year ended 31 March 2021

Foreign governments and international organisations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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KWAZULU-NATAL DEPARTMENT OF PUBLIC WORKS
VOTE 14

APPROPRIATION STATEMENT
for the year ended 31 March 2021

Intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	912 931	-	(4 148)	908 783	908 753	30	100.0%	1 140 853	1 106 556

2.1 PERSONNEL AND ADMIN RELATED

	2020/21					2019/20			
	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	83 420	-	(4 083)	79 337	79 337	-	100.0%	109 395	75 098
Compensation of employees	58 007	-	(1 092)	56 915	56 915	-	100.0%	57 166	57 166
Goods and Service	25 413	-	(2 991)	22 422	22 422	-	100.0%	52 229	17 932
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	828 773	-	559	829 332	829 332	-	100.0%	1 031 172	1 031 172
Provinces and municipalities	828 524	-	393	828 917	828 917	-	100.0%	1 030 787	1 030 792
Departmental agencies and accounts	5	-	-	5	-	5	-	5	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	244	-	166	410	415	(5)	101.2%	380	380
Payments for capital assets	100	-	-	100	70	30	70.0%	144	144
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-



KWAZULU-NATAL DEPARTMENT OF PUBLIC WORKS
VOTE 14

APPROPRIATION STATEMENT
for the year ended 31 March 2021

Machinery and equipment	100	-	100	70	30	70.0%	144	144
Heritage assets	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-	-
Intangible assets	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-

2.2 ACQUISITION OF LAND, CONTROL AND DISPOSAL									
	Adjusted Appropriation	Shifting of Funds	Virement	2020/21			2019/20		
				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	-	-	-	-	-	-	-	56	56
Compensation of employees	-	-	-	-	-	-	-	-	-
Goods and services	-	-	-	-	-	-	-	56	56
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-

KWAZULU-NATAL DEPARTMENT OF PUBLIC WORKS
VOTE 14

APPROPRIATION STATEMENT
for the year ended 31 March 2021

[illegible]

**KWAZULU-NATAL DEPARTMENT OF PUBLIC WORKS
VOTE 14**

**APPROPRIATION STATEMENT
for the year ended 31 March 2021**

2.3 HIRING		2020/21					2019/20				
Economic classification	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	638	-	(624)	14	14	-	100.0%	86	86		
Compensation of employees	-	-	-	-	-	-	-	-	-		
Goods and services	638	-	(624)	14	14	-	100.0%	86	86		
Interest and rent on land	-	-	-	-	-	-	-	-	-		
Transfers and subsidies											
Provinces and municipalities	-	-	-	-	-	-	-	-	-		
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-		
Higher education institutions	-	-	-	-	-	-	-	-	-		
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-		
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-		
Non-profit institutions	-	-	-	-	-	-	-	-	-		
Households	-	-	-	-	-	-	-	-	-		
Payments for capital assets											
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-		
Machinery and equipment	-	-	-	-	-	-	-	-	-		
Heritage assets	-	-	-	-	-	-	-	-	-		
Specialised military assets	-	-	-	-	-	-	-	-	-		
Biological assets	-	-	-	-	-	-	-	-	-		
Land and subsoil assets	-	-	-	-	-	-	-	-	-		

KWAZULU-NATAL DEPARTMENT OF PUBLIC WORKS
VOTE 14

APPROPRIATION STATEMENT
for the year ended 31 March 2021

[illegible]

KWAZULU-NATAL DEPARTMENT OF PUBLIC WORKS
VOTE 14

NOTES TO THE APPROPRIATION STATEMENT
for the year ended 31 March 2021

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

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

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

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

3. Detail on payments for financial assets

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

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

4.1 Per programme	Final Appropriation	Actual Expenditure	Variance R'000	Variance as a % of Final Appropriation
Administration	421 346	416 859	4 487	1%
Property Management	908 783	908 753	30	0.0%
Provision of Buildings, Structures and Equipment	465 581	465 581	0	0%
Etc.				

The R4.487 million year-end under expenditure under this programme is mainly attributed to payments to capital assets in respect of Machinery and equipment due to delays in the procurement of computer equipment as it relates to the impact of the pandemic in this industry.

The R30 000 year-end under-expenditure under this programme is minimal but mainly ascribed to Payments to capital assets in respect of Machinery and equipment due to lengthy procurement processes within the department hence resulting in further delays in the procurement of computer equipment.

4.2 Per economic classification	Final Appropriation	Actual Expenditure	Variance	Variance as a % of Final Appropriation
	R'000	R'000	R'000	R'000
Current payments				
Compensation of employees	692 525	699 336	- 6 811	-1%
Goods and services	213 027	213 327	-	0%
Interest and rent on land	-	11	-11	-
Transfers and subsidies				
Provinces and municipalities	829 068	829 146	-78	0%
Departmental agencies and accounts	638	-	638	100%
Higher education institutions	-	-	-	-
Public corporations and private enterprises	-	-	-	-

**KWAZULU-NATAL DEPARTMENT OF PUBLIC WORKS
VOTE 14**

**NOTES TO THE APPROPRIATION STATEMENT
for the year ended 31 March 2021**

Foreign governments and international organisations	-	-	-	-
Non-profit institutions	-	102	-102	0%
Households	12 050	12 508	-458	-4%
Payments for capital assets				
Buildings and other fixed structures	33 528	27 105	6 123	18%
Machinery and equipment	8 874	4 031	4 843	55%
Heritage assets	-	-	-	-
Specialised military assets	-	-	-	-
Biological assets	-	-	-	-
Land and subsoil assets	-	-	-	-
Intangible assets	6 000	5 612	388	6%
Payments for financial assets	-	15	-15	-

4.3 Per conditional grant	Final Appropriation	Actual Expenditure	Variance	Variance as a % of Final Appropriation
	R'000	R'000	R'000	R'000
EPWP Integrated Grant Province	4 243	4 243	-	0%



KWAZULU-NATAL DEPARTMENT OF PUBLIC WORKS
VOTE 14
STATEMENT OF FINANCIAL PERFORMANCE
for the year ended 31 March 2021

	Note	2020/21 R'000	2019/20 R'000
REVENUE			
Annual appropriation	<u>1</u>	1 795 710	2 065 941
Statutory appropriation	<u>2</u>	-	-
Departmental revenue	<u>3</u>	8 607	12 984
NRF Receipts		-	-
Aid assistance		-	-
TOTAL REVENUE		1 804 317	2 078 925
EXPENDITURE			
Current expenditure			
Compensation of employees	<u>5</u>	699 336	682 416
Goods and services	<u>6</u>	213 327	236 235
Interest and rent on land	<u>7</u>	11	-
Aid assistance	<u>4</u>	-	-
Total current expenditure		912 674	918 651
Transfers and subsidies			
Transfers and subsidies	<u>9</u>	841 756	1 042 560
Aid assistance	<u>4</u>	-	-
Total transfers and subsidies		841 756	1 042 560
Expenditure for capital assets			
Tangible assets	<u>10</u>	31 136	47 924
Intangible assets	<u>10</u>	5 612	6 372
Total expenditure for capital assets		36 748	54 296
Unauthorised expenditure approved without funding	<u>11</u>	-	-
Payments for financial assets	<u>8</u>	15	16 135
TOTAL EXPENDITURE		1 791 193	2 031 642
SURPLUS/(DEFICIT) FOR THE YEAR		13 124	47 283

KWAZULU-NATAL DEPARTMENT OF PUBLIC WORKS
VOTE 14
STATEMENT OF FINANCIAL PERFORMANCE
for the year ended 31 March 2021

Reconciliation of Net Surplus/(Deficit) for the year

Voted funds		4 517	34 299
Annual appropriation		4 517	34 299
Statutory appropriation		-	-
Conditional grants		-	-
Departmental revenue and NRF Receipts	<u>19</u>	8 607	12 984
Aid assistance	<u>4</u>		
SURPLUS/(DEFICIT) FOR THE YEAR		13 124	47 283



**KWAZULU-NATAL DEPARTMENT OF PUBLIC WORKS
VOTE 14**

**STATEMENT OF FINANCIAL POSITION
as at 31 March 2021**

	Note	2020/21 R'000	2019/20 R'000
ASSETS			
Current assets		789 823	435 081
Unauthorised expenditure	<u>11</u>	-	-
Cash and cash equivalents	<u>12</u>	41	41
Other financial assets	<u>13</u>	-	-
Prepayments and advances	<u>14</u>	-	-
Receivables	<u>15</u>	789 782	435 040
Loans	<u>17</u>	-	-
Aid assistance prepayments	<u>4</u>	-	-
Aid assistance receivable	<u>4</u>	-	-
Non-current assets		8 204	7 833
Investments	<u>16</u>	-	-
Receivables	<u>15</u>	8 204	7 833
Loans	<u>17</u>	-	-
Other financial assets	<u>13</u>	-	-
TOTAL ASSETS		798 027	442 914
LIABILITIES			
Current liabilities		789 320	434 551
Voted funds to be surrendered to the Revenue Fund	<u>18</u>	4 517	34 299
Departmental revenue and NRF Receipts to be surrendered to the Revenue Fund	<u>19</u>	1 406	980
Bank overdraft	<u>20</u>	770 185	378 009
Payables	<u>21</u>	13 212	21 263
Aid assistance repayable	<u>4</u>	-	-
Aid assistance unutilised	<u>4</u>	-	-
Non-current liabilities		-	-
Payables	<u>22</u>	-	-
TOTAL LIABILITIES		789 320	434 551
NET ASSETS		8 707	8 363

**KWAZULU-NATAL DEPARTMENT OF PUBLIC WORKS
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**STATEMENT OF FINANCIAL POSITION
as at 31 March 2021**

	<i>Note</i>	2020/21 R'000	2019/20 R'000
Represented by:			
Capitalisation reserve		-	-
Recoverable revenue		8 707	8 363
Retained funds		-	-
Revaluation reserves		-	-
TOTAL		<u><u>8 707</u></u>	<u><u>8 363</u></u>



**KWAZULU-NATAL DEPARTMENT OF PUBLIC WORKS
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**STATEMENT OF CHANGES IN NET ASSETS
for the year ended 31 March 2021**

	Note	2020/21 R'000	2019/20 R'000
Capitalisation Reserves			
Opening balance		-	-
Transfers:		-	-
Movement in Equity		-	-
Movement in Operational Funds		-	-
Other movements		-	-
Closing balance		-	-
Recoverable revenue			
Opening balance		8 363	6 937
Transfers:		344	1 426
Irrecoverable amounts written off	<u>8.3</u>	-	-
Debts revised		418	566
Debts recovered (included in departmental receipts)		-473	-367
Debts raised		399	1 227
Closing balance		8 707	8 363
Retained funds			
Opening balance		-	-
Transfer from voted funds to be surrendered (Parliament/Legislatures ONLY)		-	-
Utilised during the year		-	-
Other transfers		-	-
Closing balance		-	-
Revaluation Reserve			
Opening balance		-	-
Revaluation adjustment (Housing departments)		-	-
Transfers		-	-
Other		-	-
Closing balance		-	-
TOTAL		8 707	8 363

**KWAZULU-NATAL DEPARTMENT OF PUBLIC WORKS
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**CASH FLOW STATEMENT
for the year ended 31 March 2021**

	Note	2020/21 R'000	2019/21 R'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts		1 803 813	2 077 939
Annual appropriated funds received	<u>1.1</u>	1 795 710	2 065 941
Statutory appropriated funds received	<u>2</u>	-	-
Departmental revenue received	<u>3</u>	8 064	11 959
Interest received	<u>3.3</u>	39	39
NRF Receipts		-	-
Aid assistance received	<u>4</u>	-	-
Net (increase)/decrease in working capital		-362 793	-64 582
Surrendered to Revenue Fund		-42 335	-19 039
Surrendered to RDP Fund/Donor		-	-
Current payments		-912 663	-918 651
Interest paid	<u>7</u>	-11	-
Payments for financial assets		-15	-16 135
Transfers and subsidies paid		-841 756	-1 042 560
Net cash flow available from operating activities	<u>23</u>	-355 760	16 972
CASH FLOWS FROM INVESTING ACTIVITIES			
Distribution/dividend received		-	-
Payments for capital assets	<u>10</u>	-36 748	-54 296
Proceeds from sale of capital assets	<u>3.4</u>	504	986
(Increase)/decrease in loans		-	-
(Increase)/decrease in investments		-	-
(Increase)/decrease in other financial assets		-	-
(Increase)/decrease in non-current receivables	<u>15</u>	-371	10 939
Net cash flows from investing activities		-36 615	-42 371
CASH FLOWS FROM FINANCING ACTIVITIES			
Increase/(decrease) in net assets		344	1 426
Increase/(decrease) in non-current payables		-	-
Net cash flows from financing activities		344	1 426
Net increase/(decrease) in cash and cash equivalents		-392 031	-23 973
Cash and cash equivalents at beginning of period		-377 968	-353 995
Unrealised gains and losses within cash and cash equivalents		-145	-
Cash and cash equivalents at end of period	<u>24</u>	-770 144	-377 968

KWAZULU-NATAL DEPARTMENT OF PUBLIC WORKS
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NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2021

PART A: ACCOUNTING POLICIES

Summary of significant accounting policies	
<p>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.</p> <p>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.</p> <p>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.</p>	
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>
7	<p>Revenue</p>
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</p>

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**NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2021**

	<p>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>
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	Leases



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NOTES TO THE ANNUAL FINANCIAL STATEMENTS
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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. Operating lease payments received are recognised as departmental revenue.</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. Finance lease payments received are recognised as departmental revenue.</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	Aid Assistance
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. 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 and advances are expensed and under what circumstances.></p>
12	<p>Loans and receivables</p> <p>Loans and receivables are recognised in the statement of financial position at cost plus</p>

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	accrued interest, where interest is charged, less amounts already settled or written-off. Write-offs are made according to the department's write-off policy.
13	Investments Investments are recognised in the statement of financial position at cost.
14	Financial assets
14.1	Financial assets (not covered elsewhere) A financial asset is recognised initially at its cost plus transaction costs that are directly attributable to the acquisition or issue of the financial asset. At the reporting date, a department shall measure its financial assets at cost, less amounts already settled or written-off, except for recognised loans and receivables, which are measured at cost plus accrued interest, where interest is charged, less amounts already settled or written-off.
14.2	Impairment of financial assets Where there is an indication of impairment of a financial asset, an estimation of the reduction in the recorded carrying value, to reflect the best estimate of the amount of the future economic benefits expected to be received from that asset, is recorded in the notes to the financial statements.
15	Payables Payables recognised in the statement of financial position are recognised at cost.
16	Capital Assets
16.1	Immovable capital assets Immovable assets reflected in the asset register of the department are recorded in the notes to the financial statements at cost or fair value where the cost cannot be determined reliably. Immovable assets acquired in a non-exchange transaction are recorded at fair value at the date of acquisition. Immovable assets are subsequently carried in the asset register at cost and are not currently subject to depreciation or impairment. Subsequent expenditure of a capital nature forms part of the cost of the existing asset when ready for use. Additional information on immovable assets not reflected in the assets register is provided in the notes to financial statements.
16.2	Movable capital assets Movable capital assets are initially recorded in the notes to the financial statements at cost. Movable capital assets acquired through a non-exchange transaction is measured at fair value as at the date of acquisition. Where the cost of movable capital assets cannot be determined reliably, the movable capital assets are measured at fair value and where fair value cannot be determined; the movable assets are measured at R1. All assets acquired prior to 1 April 2002 (or a later date as approved by the OAG) may be recorded at R1. Movable capital assets are subsequently carried at cost and are not subject to depreciation or impairment. Subsequent expenditure that is of a capital nature forms part of the cost of the existing



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NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2021

	asset when ready for use.
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	Provisions and Contingents
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> <p>Contingent assets are recorded in the notes to the financial statements when a possible</p>

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**NOTES TO THE ANNUAL FINANCIAL STATEMENTS
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	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 or written off.</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 after its assessment. The amount recorded is equal to the value of the irregular expenditure incurred unless it is impracticable to determine, in which case reasons therefor are provided in the note.</p> <p>Irregular expenditure is reduced from the note when it is either condoned by the relevant authority, transferred to receivables for recovery, not condoned and removed or written-off.</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 estimates and errors</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 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.</p>



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NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2021

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>[Insert information on the following: that management has concluded that the financial statements present fairly the department's primary and secondary information; that the department complied with the Standard except that it has departed from a particular requirement to achieve fair presentation; and the requirement from which the department has departed, the nature of the departure and the reason for departure.]</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>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>The number of individuals and the full compensation of key management personnel is recorded in the notes to the financial statements.</p>
28	<p>Inventories</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> <p>The cost of inventories is assigned by using the weighted average cost basis.</p>

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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>

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NOTES TO THE ANNUAL FINANCIAL STATEMENTS
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1. Annual Appropriation

1.1 Annual Appropriation

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

	Final Appropriation	2020/21 Actual Funds Received	Funds not requeste d/not received	Final Appropriation	2019/20 Appropriation received	Funds not requested /not received
	R'000	R'000	R'000	R'000	R'000	R'000
Programme 1	421 346	421 346	-	449 539	449 539	-
Programme 2	908 783	908 783	-	1 140 853	1 140 853	-
Programme 3	465 581	465 581	-	475 549	475 549	-
Total	1 795 710	1 795 710	-	2 065 941	2 065 941	-

1.2 Conditional grants

	<i>Note</i>	2020/21 R'000	2019/20 R'000
Total grants received	47	<u>4 243</u>	<u>4 726</u>
Provincial grants included in Total Grants received		<u>-</u>	<u>-</u>

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**NOTES TO THE ANNUAL FINANCIAL STATEMENTS
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2. Statutory Appropriation

	2020/21 R'000	2019/20 R'000
President and Deputy President salaries	-	-
Members' remuneration	-	-
Debt-service costs	-	-
Provincial equitable share	-	-
General fuel levy sharing with metropolitan municipalities	-	-
National Revenue Fund payments	-	-
Skills levy and sector education and training authorities	-	-
Magistrates salaries	-	-
Judges salaries	-	-
Total	-	-
Actual Statutory Appropriation received	-	-

3. Departmental revenue

	Note	2020/21 R'000	2019/20 R'000
Tax revenue		-	-
Sales of goods and services other than capital assets	3.1	6 987	11 421
Fines, penalties and forfeits	3.2	-	-
Interest, dividends and rent on land	3.3	283	246
Sales of capital assets	3.4	504	986
Transactions in financial assets and liabilities	3.5	833	331
Transfer received	3.6	-	-
Total revenue collected		8 607	12 984
Less: Own revenue included in appropriation	19	-	-
Departmental revenue collected		8 607	12 984

3.1 Sales of goods and services other than capital assets

	Note	2020/21 R'000	2019/20 R'000
Sales of goods and services produced by the department	3	6 983	11 399
Sales by market establishment		4 045	5 597
Administrative fees		-	-
Other sales		2 938	5 802
Sales of scrap, waste and other used current goods		4	22
Total		6 987	11 421



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3.2 Fines, penalties and forfeits

	<i>Note</i> 3	2020/21 R'000	2019/20 R'000
Fines		-	-
Penalties		-	-
Forfeits		-	-
Total		-	-

3.3 Interest, dividends and rent on land

	<i>Note</i> 3	2020/21 R'000	2019/20 R'000
Interest		39	39
Dividends		-	-
Rent on land		244	207
Total		283	246

3.4 Sale of capital assets

	<i>Note</i> 3	2020/21 R'000	2019/20 R'000
Tangible assets		504	986
Buildings and other fixed structures	41	-	-
Machinery and equipment	39	504	986
Heritage assets	39,41	-	-
Specialised military assets	39	-	-
Land and subsoil assets	41	-	-
Biological assets	39	-	-
Intangible assets		-	-
Software	40	-	-
Mastheads and publishing titles	40	-	-
Patents, licences, copyright, brand names, trademarks	40	-	-
Recipes, formulae, prototypes, designs, models	40	-	-
Services and operating rights	40	-	-
Total		504	986

3.5 Transactions in financial assets and liabilities

	<i>Note</i> 3	2020/21 R'000	2019/20 R'000
Loans and advances		-	-
Receivables		463	302
Forex gain		-	-
Stale cheques written back		-	-
Other Receipts including Recoverable Revenue		370	29
Gains on GFECRA		-	-
Total		833	331

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3.6 Transfers received

	<i>Note</i> 3	2020/21 R'000	2019/20 R'000
Other governmental units		-	-
Higher education institutions		-	-
Foreign governments		-	-
International organisations		-	-
Public corporations and private enterprises		-	-
Households and non-profit institutions		-	-
Total		<u>-</u>	<u>-</u>

3.6.1 Transfers received in-kind (not included in the main note or sub note)

	<i>Note</i>	2020/21 R'000	2019/20 R'000
<i>In-kind transfers received</i>		-	-
		-	-
Total		<u>-</u>	<u>-</u>

3.7 Cash received not recognised (not included in the main note)

Name of entity	Amount received R'000	2020/21 Amount paid to the revenue fund R'000	Balance R'000
	-	-	-
	-	-	-
	-	-	-
	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>

Name of entity	Amount received R'000	2019/20 Amount paid to the revenue fund R'000	Balance R'000
	-	-	-
	-	-	-
	-	-	-
	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>

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4. Aid assistance

	<i>Note</i>	2020/21 R'000	2019/21 R'000
Opening Balance		-	-
Prior period error		-	-
As restated		-	-
Transferred from statement of financial performance		-	-
Transfers to or from retained funds		-	-
Paid during the year		-	-
Closing Balance		-	-

4.1 Analysis of balance by source

	<i>Note</i>	2020/21 R'000	2019/20 R'000
Aid assistance from RDP		-	-
Aid assistance from other sources		-	-
CARA		-	-
Closing balance	4	-	-

4.2 Analysis of balance

	<i>Note</i>	2020/21 R'000	2019/20 R'000
Aid assistance receivable		-	-
Aid assistance prepayments (not expensed)		-	-
Aid assistance unutilised		-	-
Aid assistance repayable		-	-
Closing balance	4	-	-
Aid assistance not requested/not received		-	-

4.2.1 Aid assistance prepayments (expensed)

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

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

4.3 Prior period error

<i>Note</i>	2019/20 R'000
Nature of prior period error	
Relating to 2018/19 <i>[affecting the opening balance]</i>	-
	-
	-
Relating to 2019/20	-
	-
	-
Total prior period errors	-

4.4 Aid assistance expenditure per economic classification

<i>Note</i>	2020/21 R'000	2019/20 R'000
Current	-	-
Capital	-	-
Transfers and subsidies	-	-
Total aid assistance expenditure	-	-

4.5 Donations received in-kind (not included in the main note)

<i>Note</i>	2020/21 R'000	2019/21 R'000
<i>In-kind donations received</i>	-	-
	-	-
	-	-
Total	-	-

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5. Compensation of employees

5.1 Salaries and Wages

	Note	2020/21 R'000	2019/20 R'000
Basic salary		461 077	458 970
Performance award		5 505	10 575
Service Based		879	2 470
Compensative/circumstantial		2 676	3 294
Periodic payments		40 909	23 584
Other non-pensionable allowances		90 907	88 881
Total		601 953	587 774

5.2 Social contributions

	Note	2020/21 R'000	2019/20 R'000
Employer contributions			
Pension		56 187	55 871
Medical		40 407	38 455
UIF		372	105
Bargaining council		163	156
Official unions and associations		-	-
Insurance		254	55
Total		97 383	94 642
 Total compensation of employees		 699 336	 682 416
 Average number of employees		 1 606	 1 656

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6. Goods and services

	<i>Note</i>	2020/21 R'000	2019/20 R'000
Administrative fees		509	1 728
Advertising		4 749	9 310
Minor assets	6.1	590	1 137
Bursaries (employees)		1 542	562
Catering		127	431
Communication		17 490	11 883
Computer services	6.2	26 433	24 158
Consultants: Business and advisory services	6.9	8 500	4 509
Infrastructure and planning services		-	-
Laboratory services		-	-
Scientific and technological services		-	-
Legal services		2 905	4 625
Contractors		488	1 061
Agency and support / outsourced services		7 858	12 659
Entertainment		8	45
Audit cost – external	6.3	8 803	10 323
Fleet services		8 551	13 586
Inventory	6.4	-	-
Consumables	6.5	8 971	7 390
Housing		-	-
Operating leases		2 992	3 971
Property payments	6.6	98 738	100 498
Rental and hiring		-	-
Transport provided as part of the departmental activities		-	147
Travel and subsistence	6.7	9 850	16 715
Venues and facilities		-	248
Training and development		2 125	3 387
Other operating expenditure	6.8	2 098	7 862
Total		213 327	236 235

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6.1 Minor assets

	Note 6	2020/21 R'000	2019/20 R'000
Tangible assets		590	1 137
Buildings and other fixed structures		-	-
Biological assets		-	-
Heritage assets		-	-
Machinery and equipment		590	1 137
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		590	1 137

6.2 Computer services

	Note 6	2020/21 R'000	2019/20 R'000
SITA computer services		18 693	19 647
External computer service providers		7 740	4 511
Total		26 433	24 158

6.3 Audit cost – External

	Note 6	2020/21 R'000	2019/20 R'000
Regularity audits		8 803	10 323
Performance audits		-	-
Investigations		-	-
Environmental audits		-	-
Computer audits		-	-
Total		8 803	10 323

6.4 Inventory

	Note 6	2020/21 R'000	2019/20 R'000
Clothing material and accessories		-	-
Farming supplies		-	-
Food and food supplies		-	-
Fuel, oil and gas		-	-
Learning, teaching and support material		-	-
Materials and supplies		-	-

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Medical supplies	-	-
Medicine	-	-
Medsas inventory interface	-	-
Other supplies	6.4.1 -	-
Total	-	-

6.4.1 Other supplies

	Note	2020/21 R'000	2019/20 R'000
Ammunition and security supplies	6.4	-	-
Assets for distribution		-	-
Machinery and equipment			-
School furniture			-
Sports and recreation			-
Library material			-
Human settlements property			-
Other assets for distribution			-
Other		-	-
Total		-	-

6.5 Consumables

	Note	2020/21 R'000	2019/20 R'000
Consumable supplies	6	6 328	4 593
Uniform and clothing		2 867	3 046
Household supplies		2 549	902
Building material and supplies		-	-
Communication accessories		-	-
IT consumables		94	118
Other consumables		818	527
Stationery, printing and office supplies		2 643	2 797
Total		8 971	7 390

6.6 Property payments

	Note	2020/21 R'000	2019/21 R'000
Municipal services	6	24 593	27 818
Property management fees		-	-
Property maintenance and repairs		19 869	26 137
Other		54 276	46 543
Total		98 738	100 498

6.7 Travel and subsistence

	Note	2020/21 R'000	2019/20 R'000
Local	6	9 850	16 715
Foreign		-	-
Total		9 850	16 715

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6.8 Other operating expenditure

	Note 6	2020/21 R'000	2019/20 R'000
Professional bodies, membership and subscription fees		17	5
Resettlement costs		410	6 140
Other		1 671	1 717
Total		2 098	7 862

6.9 Remuneration of members of a commission or committee (Included in Consultants: Business and advisory services)

Name of Commission / Committee	No. of members	Note 6	2020/21 R'000	2019/20 R'000
Total				

7. Interest and rent on land

	Note	2020/21 R'000	2019/20 R'000
Interest paid		11	-
Rent on land		-	-
Total		11	-

8. Payments for financial assets

	Note	2020/21 R'000	2019/20 R'000
Material losses through criminal conduct		-	-
Theft	8.4	-	-
Other material losses	8.1	-	-
Purchase of equity		-	-
Extension of loans for policy purposes		-	-
Other material losses written off	8.2	-	-
Debts written off	8.3	15	16 135
Forex losses	8.5	-	-
Debt take overs		-	-
Losses on GFECRA		-	-
Total		15	16 135

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8.1 Other material losses

	<i>Note 8</i>	2020/21 R'000	2019/20 R'000
Nature of other material losses			
(Group major categories, but list material items)		-	-
Incident		-	-
Disciplinary Steps taken/ Criminal proceedings			
Total		<u>-</u>	<u>-</u>

8.2 Other material losses written off

	<i>Note 8</i>	2020/21 R'000	2019/20 R'000
Nature of losses		-	-
(Group major categories, but list material items)		-	-
Total		<u>-</u>	<u>-</u>

8.3 Debts written off

	<i>Note 8</i>	2020/21 R'000	2019/20 R'000
Nature of debts written off			
(Group major categories, but list material items: debts written off relating to irregular expenditure, recoverable expenditure and other debts must be listed here)			
Irregular expenditure written off		-	-
		-	-
		-	-
Total		<u>-</u>	<u>-</u>
Recoverable revenue written off			
		-	-
		-	-
Total		<u>-</u>	<u>-</u>

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Other debt written off

Staff Debts	15	1
Inter-Departmental accounts	-	4 514
Disallowance Payment Fraud: CA	-	11 620
	-	-
Total	15	16 135
Total debt written off	15	16 135

8.4 Details of theft

	<i>Note</i> 8	2020/21 R'000	2019/20 R'000
Nature of theft			
(Group major categories, but list material items)		-	-
Total		-	-

8.5 Forex losses

	<i>Note</i> 8	2020/21 R'000	2019/20 R'000
Nature of losses			
(Group major categories, but list material items)		-	-
Total		-	-

9. Transfers and subsidies

		2020/21 R'000	2019/20 R'000
Provinces and municipalities	<i>Note</i> 48, 49	829 146	1 031 102
Departmental agencies and accounts	<i>Annexure 1B</i>	-	515
Higher education institutions	<i>Annexure 1C</i>	-	-
Foreign governments and international organisations	<i>Annexure 1E</i>	-	-
Public corporations and private enterprises	<i>Annexure 1D</i>	-	-
Non-profit institutions	<i>Annexure 1F</i>	-	-
Households	<i>Annexure 1G</i>	12 610	10 943
Total		841 756	1 042 560

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10. Expenditure for capital assets

	<i>Note</i>	2020/21 R'000	2019/20 R'000
Tangible assets		31 136	47 924
Buildings and other fixed structures	40	27 104	31 582
Heritage assets	39, 41	-	-
Machinery and equipment	39	4 032	16 342
Specialised military assets	39	-	-
Land and subsoil assets	41	-	-
Biological assets	39	-	-
Intangible assets		5 612	6 372
Software	40	5 612	6 372
Mastheads and publishing titles	40	-	-
Patents, licences, copyright, brand names, trademarks	40	-	-
Recipes, formulae, prototypes, designs, models	40	-	-
Services and operating rights	40	-	-
Total		36 748	54 296
The following amounts have been included as project costs in Expenditure for capital assets			
Compensation of employees		-	-
Goods and services		-	-
Total		-	-

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10.1 Analysis of funds utilised to acquire capital assets – 2020/21

	Voted funds	Aid assistance	Total
	R'000	R'000	R'000
Tangible assets	31 136	-	31 136
Buildings and other fixed structures	27 104	-	27 104
Heritage assets	-	-	-
Machinery and equipment	4 032	-	4 032
Specialised military assets	-	-	-
Land and subsoil assets	-	-	-
Biological assets	-	-	-
Intangible assets	5 612	-	5 612
Software	5 612	-	5 612
Mastheads and publishing titles	-	-	-
Patents, licences, copyright, brand names, trademarks	-	-	-
Recipes, formulae, prototypes, designs, models	-	-	-
Services and operating rights	-	-	-
Total	36 748	-	36 748

10.2 Analysis of funds utilised to acquire capital assets – 2019/20

	Voted funds	Aid assistance	Total
	R'000	R'000	R'000
Tangible assets	47 924	-	47 924
Buildings and other fixed structures	31 582	-	31 582
Heritage assets	-	-	-
Machinery and equipment	16 342	-	16 342
Specialised military assets	-	-	-
Land and subsoil assets	-	-	-
Biological assets	-	-	-
Intangible assets	6 372	-	6 372
Software	6 372	-	6 372
Mastheads and publishing titles	-	-	-
Patents, licences, copyright, brand names, trademarks	-	-	-
Recipes, formulae, prototypes, designs, models	-	-	-
Services and operating rights	-	-	-
Total	54 296	-	54 296

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10.3 Finance lease expenditure included in Expenditure for capital assets

	Note	2020/21 R'000	2019/20 R'000
Tangible assets		-	-
Buildings and other fixed structures		-	-
Heritage assets		-	-
Machinery and equipment		-	-
Specialised military assets		-	-
Land and subsoil assets		-	-
Biological assets		-	-
Total		-	-

11. Unauthorised expenditure

11.1 Reconciliation of unauthorised expenditure

	Note	2020/21 R'000	2019/20 R'000
Opening balance		-	-
Prior period error		-	-
As restated		-	-
Unauthorised expenditure – discovered in current year (as restated)		-	-
Less: Amounts approved by Parliament/Legislature with funding		-	-
Less: Amounts approved by Parliament/Legislature without funding and derecognised		-	-
Capital		-	-
Current		-	-
Transfers and subsidies		-	-
Less: Amounts recoverable	15	-	-
Less: Amounts written off		-	-
Closing balance		-	-
Analysis of closing balance		-	-
Unauthorised expenditure awaiting authorisation		-	-
Unauthorised expenditure approved without funding and not derecognised		-	-
Total		-	-

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11.2 Analysis of unauthorised expenditure awaiting authorisation per economic classification

	2020/21 R'000	2019/20 R'000
Capital	-	-
Current	-	-
Transfers and subsidies	-	-
Total	<u>-</u>	<u>-</u>

11.3 Analysis of unauthorised expenditure awaiting authorisation per type

	2020/21 R'000	2019/20 R'000
Unauthorised expenditure relating to overspending of the vote or a main division within a vote	-	-
Unauthorised expenditure incurred not in accordance with the purpose of the vote or main division	-	-
Total	<u>-</u>	<u>-</u>

11.4 Details of unauthorised expenditure – current year

Incident	Disciplinary steps taken/criminal proceedings	2020/21 R'000
		-
		-
		-
Total		<u>-</u>

11.5 Prior period error

Note

	2019/20 R'000
Nature of prior period error	
Relating to 2018/19 <i>[affecting the opening balance]</i>	-
	-
	-
Relating to 2019/20	-
	-
	-
Total	<u>-</u>

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12. Cash and cash equivalents

	<i>Note</i>	2020/21 R'000	2019/20 R'000
Consolidated Paymaster General Account		-	-
Cash receipts		-	-
Disbursements		-	-
Cash on hand		41	41
Investments (Domestic)		-	-
Investments (Foreign)		-	-
Total		41	41

13. Other financial assets

	<i>Note</i>	2020/21 R'000	2019/20 R'000
Current			
Local		-	-
(Group major categories, but list material items)		-	-
Total		-	-
Foreign		-	-
(Group major categories, but list material items)		-	-
Total		-	-
Total Current other financial assets		-	-

	<i>Note</i>	2020/21 R'000	2019/20 R'000
Non-current			
Local		-	-
(Group major categories, but list material items)		-	-
Total		-	-
Foreign		-	-
(Group major categories, but list material items)		-	-
Total		-	-
Total Non-current other financial assets		-	-

14. Prepayments and advances

	<i>Note</i>	2020/21 R'000	2019/20 R'000
Staff advances		-	-
Travel and subsistence		-	-
Prepayments (Not expensed)	14.2	-	-
Advances paid (Not expensed)	14.1	-	-
SOCPEN advances		-	-
Total		-	-

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14.1 Advances paid (Not expensed)

	<i>Note</i>	Balance as at 1 April 2020	Less: Amount expensed in current year	Add or Less: Other	Add: Current Year advances	Balance as at 31 March 2021
	14	R'000	R'000	R'000	R'000	R'000
National departments		-	-	-	-	-
Provincial departments		-	-	-	-	-
Public entities		-	-	-	-	-
Other entities		-	-	-	-	-
Total		-	-	-	-	-

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

14.2 Prepayments (Not expensed)

	<i>Note</i>	Balance as at 1 April 2020	Less: Amount expensed in current year	Add or Less: Other	Add: Current Year prepayments	Balance as at 31 March 2021
	14	R'000	R'000	R'000	R'000	R'000
Goods and services		-	-	-	-	-
Interest and rent on land		-	-	-	-	-
Transfers and subsidies		-	-	-	-	-
Capital assets		-	-	-	-	-
Other		-	-	-	-	-
Total		-	-	-	-	-

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

14.3 Prepayments (Expensed)

<i>Note</i>	Amount as at 1 April 2020	Less: Received in the current year	Add or Less: Other	Add: Current Year prepayments	Amount as at 31 March 2021
	R'000	R'000	R'000	R'000	R'000
Goods and services	-	-	-	-	-
Interest and rent on land	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-
Capital assets	-	-	-	-	-
Other	-	-	-	-	-
Total	-	-	-	-	-

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

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14.4 Advances paid (Expensed)

<i>Note</i>	Amount as at 1 April 2020	Less: Received in the current year	Add or Less: Other	Add: Current Year advances	Amount as at 31 March 2021
	R'000	R'000	R'000	R'000	R'000
National departments	-	-	-	-	-
Provincial departments	-	-	-	-	-
Public entities	-	-	-	-	-
Other entities	-	-	-	-	-
Total	-	-	-	-	-

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

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15. Receivables

		Current	2020/21 Non- current	Total	Current	2019/20 Non- current	Total
		R'000	R'000	R'000	R'000	R'000	R'000
Claims	<i>Note 15.1</i>	788 381	-	788 381	433 877	-	433 877
recoverable							
Trade	<i>15.2</i>	-	-	-	-	-	-
receivables							
Recoverable	<i>15.3</i>	-	-	-	-	-	-
expenditure							
Staff debt	<i>15.4</i>	1 401	8 204	9 605	1 102	7 833	8 935
Fruitless	<i>15.6</i>	-	-	-	-	-	-
and wasteful							
expenditure							
Other	<i>15.5</i>	-	-	-	61	-	61
receivables							
Total		789 782	8 204	797 986	435 040	7 833	442 873

15.1 Claims recoverable

	<i>Note 15</i>	2020/21 R'000	2019/20 R'000
National departments		67	67
Provincial departments		775 463	421 632
Foreign governments		-	-
Public entities		12 851	12 178
Private enterprises		-	-
Higher education institutions		-	-
Households and non-profit institutions		-	-
Local governments		-	-
Total		788 381	433 877

15.2 Trade receivables

	<i>Note 15</i>	2020/21 R'000	2019/20 R'000
(Group major categories, but list material items)		-	-
Total		-	-

15.3 Recoverable expenditure (disallowance accounts)

	<i>Note 15</i>	2020/21 R'000	2019/20 R'000
(Group major categories, but list material items)		-	-
Total		-	-

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15.4 Staff debt

	Note 15	2020/21 R'000	2019/20 R'000
(Group major categories, but list material items)			
Breach of contract		8 140	7 799
Employee		440	169
Ex - employee		625	542
Other		400	425
Total		9 605	8 935

15.5 Other receivables

	Note 15	2020/21 R'000	2019/20 R'000
(Group major categories, but list material items)			
Sal: Reversal control account:		-	34
Sal: Tax debt		-	27
Total		-	61

15.6 Fruitless and wasteful expenditure

	Note 15	2020/21 R'000	2019/20 R'000
Opening balance			
Less amounts recovered		-	-
Less amounts written off		-	-
Transfers from note 32 Fruitless and Wasteful Expenditure		-	-
Interest		-	-
Total		-	-

15.7 Impairment of receivables

	Note	2020/21 R'000	2019/20 R'000
Estimate of impairment of receivables		211 204	131 037
Total		211 204	131 037

The client department has failed to pay the outstanding debt within 12 months of the financial year in which the budgeted expenditure was incurred. The balance has not yet been confirmed or settled by the client department

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16. Investments

	<i>Note</i>	2020/21 R'000	2019/20 R'000
Non-Current		-	-
Shares and other equity		-	-
(List investments at cost)		-	-
Total		-	-
 Securities other than shares	 <i>Annex 2A</i>	 -	 -
(List investments at cost)		-	-
Total		-	-
 Total non-current		 -	 -
		2020/21 R'000	2019/20 R'000
Analysis of non-current investments			
Opening balance		-	-
Additions in cash		-	-
Disposals for cash		-	-
Non-cash movements		-	-
Closing balance		-	-

16.1 Impairment of investments

	<i>Note</i>	2020/21 R'000	2019/20 R'000
Estimate of impairment of impairment		-	-
Total		-	-

17. Loans

	<i>Note</i>	2020/21 R'000	2019/20 R'000
Public corporations		-	-
Higher education institutions		-	-
Foreign governments		-	-
Private enterprises		-	-
Non-profit institutions		-	-
Staff loans		-	-
Total		-	-
 Analysis of Balance		 -	 -
Opening balance		-	-
New Issues		-	-
Repayments		-	-
Write-offs		-	-
Closing balance		-	-

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17.1 Impairment of loans

	Note	2020/21 R'000	2019/20 R'000
Estimate of impairment of loans		-	-
Total		-	-

18. Voted funds to be surrendered to the Revenue Fund

	Note	2020/21 R'000	2019/20 R'000
Opening balance		34 299	5 433
Prior period error	18.2		
As restated		34 299	5 433
Transfer from statement of financial performance (as restated)		4 517	34 299
Add: Unauthorised expenditure for current year	11	-	-
Voted funds not requested/not received	1.1	-	-
Transferred to retained revenue to defray excess expenditure (PARLIAMENT/LEGISLATURES ONLY)	18.1	-	-
Paid during the year		-34 299	-5 433
Closing balance		4 517	34 299

18.1 Voted funds / (Excess expenditure) transferred to the retained funds (Parliament / Legislatures ONLY)

	Note	2020/21 R'000	2019/20 R'000
Opening balance	18		
Transfer from statement of financial performance		-	-
Transfer from Departmental Revenue to defray excess expenditure	19	-	-
Closing balance		-	-

18.2 Prior period error

	Note	2019/20 R'000
Nature of prior period error		
Relating to 2018/19 [affecting the opening balance]		-
		-
Relating to 2019/20		-
		-
Total		-

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

	<i>Note</i>	2020/21 R'000	2019/20 R'000
Opening balance		835	1 602
Prior period error	19.1		-145
As restated		835	1 457
Transfer from Statement of Financial Performance (as restated)		8 607	12 984
Own revenue included in appropriation		-	-
Transfer from aid assistance	4	-	-
Transfer to voted funds to defray expenditure (Parliament/Legislatures ONLY)	18.1	-	-
Paid during the year		-8 036	-13 606
Closing balance		1 406	835

19.1 Prior period error

	<i>Note</i>	2019/20 R'000
Nature of prior period error		
Relating to 2018/19 <i>[affecting the opening balance]</i>		-
		-
		-
Relating to 2019/20		-
Performance guarantee transferred to Tender Deposit suspense account.		-145
		-
Total		-145

20. Bank Overdraft

	<i>Note</i>	2020/21 R'000	2019/20 R'000
Consolidated Paymaster General Account		770 185	378 009
Fund requisition account		-	-
Overdraft with commercial banks (Local)		-	-
Overdraft with commercial banks (Foreign)		-	-
Total		770 185	378 009

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21. Payables – current

	<i>Note</i>	2020/21	2019/20
		R'000	R'000
Amounts owing to other entities		-	-
Advances received	21.1	10 309	18 799
Clearing accounts	21.2	119	494
Other payables	21.3	2 784	1 970
Total		13 212	21 263

21.1 Advances received

	<i>Note</i>	2020/21	2019/20
		R'000	R'000
National departments		-	-
Provincial departments		10 309	18 799
Public entities		-	-
Other institutions		-	-
Total		10 309	18 799

21.2 Clearing accounts

	<i>Note</i>	2020/21	2019/20
		R'000	R'000
Description			
Sal: ACB Recall: ca		-	42
Sal: Income tax		116	428
Sal: Pension fund		2	22
Pension Recoverable		-	2
Sal: Tax debt		1	-
Total		119	494

21.3 Other payables

	<i>Note</i>	2020/21	2019/20
		R'000	R'000
Description			
Tender deposit		1 787	1 970
Inter Departmental Account Overpayment		997	-
Total		2 784	1 970

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22. Payables – non-current

	<i>Note</i>	2020/21			Total	2019/20 Total
		One to two years	Two to three years	More than three years		
		R'000	R'000	R'000	R'000	R'000
Amounts owing to other entities		-	-	-	-	-
Advances received	22.1	-	-	-	-	-
Other payables	22.2	-	-	-	-	-
Total		-	-	-	-	-

22.1 Advances received

	<i>Note</i> 22	2020/21 R'000	2019/20 R'000
National departments			
Provincial departments		-	-
Public entities		-	-
Other institutions		-	-
Total		-	-

22.2 Other payables

	<i>Note</i> 22	2020/21 R'000	2019/20 R'000
Description		-	-
(Identify major categories, but list material amounts)		-	-
Total		-	-



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23. Net cash flow available from operating activities

	Note	2020/21 R'000	2019/20 R'000
Net surplus/(deficit) as per Statement of Financial Performance		13 124	47 283
Add back non cash/cash movements not deemed operating activities		-368 884	-30 311
(Increase)/decrease in receivables		-354 742	-73 044
(Increase)/decrease in prepayments and advances		-	-
(Increase)/decrease in other current assets		-	-
Increase/(decrease) in payables – current		-8 051	8 462
Proceeds from sale of capital assets		-504	-986
Proceeds from sale of investments		-	-
(Increase)/decrease in other financial assets		-	-
Expenditure on capital assets		36 748	54 296
Surrenders to Revenue Fund		-42 335	-19 039
Surrenders to RDP Fund/Donor		-	-
Voted funds not requested/not received		-	-
Own revenue included in appropriation		-	-
Other non-cash items		-	-
Net cash flow generated by operating activities		-355 760	16 972

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

	Note	2020/21 R'000	2019/20 R'000
Consolidated Paymaster General account		-770 185	-378 009
Fund requisition account		-	-
Cash receipts		-	-
Disbursements		-	-
Cash on hand		41	41
Cash with commercial banks (Local)		-	-
Cash with commercial banks (Foreign)		-	-
Total		-770 144	-377 968

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25. Contingent liabilities and contingent assets
25.1 Contingent liabilities

		Note	2020/21 R'000	2019/20 R'000
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	19 722	23 605
Intergovernmental payables (unconfirmed balances)		Annex 5	-	1 151
Environmental rehabilitation liability		Annex 3B	-	-
Other		Annex 3B	-	-
Total			19 722	24 756

The Labour Appeal Court (LAC) declared the salary increases for the 2020/2021 financial year unlawful and invalid. The matter has been referred to the Constitutional Court and will be heard after the reporting date. The outcome of the matter will be determined by the Constitutional Court. This gives rise to a possible obligation whose existence will be confirmed only by an uncertain future Constitutional Court ruling which is not within the control of the department. Therefore, a narrative for a contingent liability should be disclosed in the notes to the financial statements. A department may consider using the narrative below in the note on contingent liabilities: The Labour Appeal Court (LAC) declared the salary increases for the 2020/2021 financial year unlawful and invalid. The LAC ruling has been appealed and referred to the Constitutional Court. The ruling by the Constitutional Court will confirm if the department will be obligated to pay the salary increases in dispute.

25.2 Contingent assets

	Note	2020/21 R'000	2019/20 R'000
Nature of contingent asset			
Claim for damages on vehicles		246	246
Recovery on Guarantee		6 305	6 305
Salary Overpayment		261	261
Recoveries for cancellation of contract		13 203	13 203
Breach of contract		28 405	28 405
Recoveries of bursary debt		1 456	3 099
Unjust Enrichment		620	620
Rental		1 692	48
Claim for profession negligence		15 801	15 801
Damage to security wall		5	5
Penalties		870	-
Total		68 864	67 993

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26. Capital commitments

	<i>Note</i>	2020/21 R'000	2019/20 R'000
Buildings and other fixed structures		32 151	43 325
Heritage assets		-	-
Machinery and equipment		1 206	1 602
Specialised military assets		-	-
Land and subsoil assets		-	-
Biological assets		-	-
Intangible assets		-	-
Total		33 357	44 927

27. Accruals and payables not recognised

27.1 Accruals

			2020/21 R'000	2019/20 R'000
Listed by economic classification				
	30 Days	30+ Days	Total	Total
Goods and services	6 222	603	6 825	5 481
Interest and rent on land	-	-	-	-
Transfers and subsidies	2 529	-	2 529	1 103
Capital assets	1 050	62	1 112	469
Other	-	-	-	-
Total	9 801	665	10 466	7 053

	<i>Note</i>	2020/21 R'000	2019/20 R'000
Listed by programme level			
Programme 1 - Administration		4 828	3 108
Programme 2 - Property Management		2 726	1 379
Programme 3 - Provision of Buildings, Structures and Equipment		2 912	2 566
Total		10 466	7 053

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27.2 Payables not recognised

			2020/21 R'000	2019/20 R'000
Listed by economic classification				
	30 Days	30+ Days	Total	Total
Goods and services	5 882	64	5 946	2 098
Interest and rent on land	-	-	-	-
Transfers and subsidies	74 795	1 938	76 733	5 618
Capital assets	-	-	-	29
Other	-	-	-	-
Total	80 677	2 002	82 679	7 745

	<i>Note</i>	2020/21 R'000	2019/20 R'000
Listed by programme level			
Programme 1 – Administration		1 325	508
Programme 2 - Property Management		80 301	5 711
Programme 3 - Provision of Buildings, Structures and Equipment		1 053	1 526
Total		82 679	7 745

	<i>Note</i>	2020/21 R'000	2019/21 R'000
Included in the above totals are the following:			
Confirmed balances with other departments	<i>Annex 5</i>	3 484	377
Confirmed balances with other government entities	<i>Annex 5</i>	-	-
Total		3 484	377

28. Employee benefits

	<i>Note</i>	2020/21 R'000	2019/20 R'000
Leave entitlement		56 327	35 235
Service bonus		17 543	17 801
Performance awards		7	29
Capped leave		37 561	44 322
Other		2 005	1 091
Total		113 443	98 478

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

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29. Lease commitments

29.1 Operating leases

2020/21	Specialised military equipment R'000	Land R'000	Buildings and other fixed structures R'000	Machinery and equipment R'000	Total R'000
Not later than 1 year	-	-	-	2 816	2 816
Later than 1 year and not later than 5 years	-	-	-	3 062	3 062
Later than five years	-	-	-	-	-
Total lease commitments	-	-	-	5 878	5 878

2019/20	Specialised military equipment R'000	Land R'000	Buildings and other fixed structures R'000	Machinery and equipment R'000	Total R'000
Not later than 1 year	-	-	-	2 659	2 659
Later than 1 year and not later than 5 years	-	-	-	2 638	2 638
Later than five years	-	-	-	-	-
Total lease commitments	-	-	-	5 297	5 297

	Note	2020/21 R'000	2019/20 R'000
Rental earned on sub-leased assets	3	-	-
Total		-	-

29.2 Finance leases **

2020/21	Specialised military equipment R'000	Land R'000	Buildings and other fixed structures R'000	Machinery and equipment R'000	Total R'000
Not later than 1 year	-	-	-	-	-
Later than 1 year and not later than 5 years	-	-	-	-	-
Later than five years	-	-	-	-	-
Total lease commitments	-	-	-	-	-

Buildings

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2019/20	Specialised military equipment R'000	Land R'000	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	-	-	-	-	-

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

	Note	2020/21 R'000	2019/20 R'000
Rental earned on sub-leased assets	3	-	-
Total		-	-

29.3 Operating lease future revenue**

2020/21	Specialised military equipment R'000	Land R'000	Buildings and other fixed structures R'000	Machinery and equipment R'000	Total R'000
Not later than 1 year	-	-	-	-	-
Later than 1 year and not later than 5 years	-	-	-	-	-
Later than five years	-	-	-	-	-
Total operating lease revenue receivable	-	-	-	-	-

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

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30. Accrued departmental revenue

	Note	2020/21 R'000	2019/20 R'000
Tax revenue		-	-
Sales of goods and services other than capital assets		1 926	1 630
Fines, penalties and forfeits		-	-
Interest, dividends and rent on land		-	-
Sales of capital assets		-	-
Transactions in financial assets and liabilities		-	-
Transfers received		-	-
Other		-	-
Total		1 926	1 630

30.1 Analysis of accrued departmental revenue

	Note	2020/21 R'000	2019/20 R'000
Opening balance		1 630	1 713
Less: amounts received		72	207
Less: services received in lieu of cash		-	-
Add: amounts recorded		371	158
Less: amounts written-off/reversed as irrecoverable		3	34
Less: amounts transferred to receivables for recovery		-	-
Other (<i>Specify</i>)		-	-
Closing balance		1 926	1 630

30.2 Accrued department revenue written off

	Note	2020/21 R'000	2019/20 R'000
Nature of losses		-	-
		-	-
		-	-
		-	-
Total		-	-

30.3 Impairment of accrued departmental revenue

	Note	2020/21 R'000	2019/20 R'000
Estimate of impairment of accrued departmental revenue		-	-
Total		-	-

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31. Irregular expenditure

31.1 Reconciliation of irregular expenditure

	Note	2020/21 R'000	2019/20 R'000
Opening balance		52 214	40 743
Prior period error			-
As restated		52 214	40 743
Add: Irregular expenditure – relating to prior year		257 531	11 017
Add: Irregular expenditure – relating to current year		121 199	454
Less: Prior year amounts condoned		-	-
Less: Current year amounts condoned		-	-
Less: Prior year amounts not condoned and removed		-	-
Less: Current year amounts not condoned and removed		-	-
Less: Amounts recoverable (current and prior year)	15	-	-
Less: Amounts written off		-	-
Closing balance		430 944	52 214

Analysis of closing balance

Current year	378 730	11 471
Prior years	52 214	40 743
Total	430 944	52 214

31.2 Details of current and prior year irregular expenditure – added current year (under determination and investigation)

Incident	Disciplinary steps taken/criminal proceedings	2020/21 R'000
Current year Extension of leases after expiry date.		107 906
Current year SBD4 and SBD8 forms not signed by winning bidder		436
Current year appointments of Employees not vetted		12 857
Previous year appointments of employees not vetted		9 599
Previous years extension of leases after expiry date		247 932
Total		378 730

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31.3	Details of irregular expenditure condoned		
	Incident	Condoned by (relevant authority)	2020/21 R'000
			-
	Total		-
31.4	Details of irregular expenditure recoverable (not condoned)		
	Incident		2020/21 R'000
			-
	Total		-
31.5	Details of irregular expenditure removed - (not condoned)		
	Incident	Not condoned by (relevant authority)	2020/21 R'000
			-
	Total		-
31.6	Details of irregular expenditures written off (irrecoverable)		
	Incident		2020/21 R'000
			-
	Total		-
31.7	Details of irregular expenditures under assessment (not included in the main note)		
	Incident		2020/21 R'000
			-
	Total		-

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31.8 Prior period error

	<i>Note</i>	2019/20 R'000
Nature of prior period error		
Relating to 2018/19 <i>[affecting the opening balance]</i>		-
		-
Relating to 2019/20		-
Total		-

**31.9 Details of the non-compliance where an institution is involved in an inter-institutional arrangement
Incident**

	2020/21 R'000
	-
Total	-

32. Fruitless and wasteful expenditure

32.1 Reconciliation of fruitless and wasteful expenditure

	<i>Note</i>	2020/21 R'000	2019/20 R'000
Opening balance		-	-
Prior period error		-	-
As restated		-	-
Fruitless and wasteful expenditure – relating to prior year		-	-
Fruitless and wasteful expenditure – relating to current year		-	-
Less: Amounts recoverable	15.6	-	-
Less: Amounts written off		-	-
Closing balance		-	-

32.2 Details of current and prior year fruitless and wasteful expenditure – added current year (under determination and investigation)

Incident	Disciplinary steps taken/criminal proceedings	2020/21 R'000
		-
Total		-

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32.3	Details of fruitless and wasteful expenditure recoverable Incident		2020/21 R'000
			-
	Total		-
32.4	Details of fruitless and wasteful expenditure written off Incident		2020/21 R'000
			-
	Total		-
32.5	Prior period error		2019/20 R'000
	<i>Note</i>		
	Nature of prior period error		
	Relating to 2018/19 <i>[affecting the opening balance]</i>		-
			-
	Relating to 2019/20		-
			-
	Total		-
32.6	Details of fruitless and wasteful expenditures under assessment (not included in the main note) Incident		2020/21 R'000
			-
	Total		-

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33. Related party transactions

Revenue received	<i>Note</i>	2020/21 R'000	2019/20 R'000
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		-	-
Payments made	<i>Note</i>	2020/21 R'000	2019/20 R'000
Compensation of employees			
Goods and services		-	-
Interest and rent on land		-	-
Expenditure for capital assets		-	-
Payments for financial assets		-	-
Transfers and subsidies		-	-
Total		-	-
Year end balances arising from revenue/payments	<i>Note</i>	2020/21 R'000	2019/20 R'000
Receivables from related parties		-	-
Payables to related parties		-	-
Total		-	-
Loans to /from related parties	<i>Note</i>	2020/21 R'000	2019/20 R'000
Non-interest bearing loans to/(from)		-	-
Interest bearing loans to/(from)		-	-
Total		-	-
Other	<i>Note</i>	2020/21 R'000	2019/20 R'000
Guarantees issued/received		-	-
List other contingent liabilities between department and related party		-	-
Total		-	-

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	Note	2020/21 R'000	2019/20 R'000
In kind goods and services provided/received		-	-
<i>List in kind goods and services between the department and the related party</i>		-	-
Total		<u>-</u>	<u>-</u>

The Department shared the same MEC - Ms NP Nkonyeni and MEC NM Sibiya with the KZN Department of Human Settlements. The Department is related to KZN Provincial Departments. The following Departments Occupies Public Works offices rent- free Agriculture, arts and Culture, Community Safety, COGTA, Economic Development, Education, Health, Human Settlements, Legislature, Premier, Social Development, Sports and Transport.

34. Key management personnel

	No. of Individuals	2020/21 R'000	2019/20 R'000
Political office bearers (provide detail below)	2	1 978	1 813
Officials:			
Level 15 &16	9	6 557	7 965
Level 14	2	2 747	1 435
Family members of key management personnel	1	755	-
Total		<u>12 037</u>	<u>11 213</u>

Key management personnel (Parliament/Legislatures)

	No. of Individuals	2020/21 R'000	2019/20 R'000
Speaker to Parliament / the Legislature	-	-	-
Deputy Speaker	-	-	-
Secretary to Parliament / the Legislature	-	-	-
Deputy Secretary	-	-	-
Chief Financial Officer	-	-	-
Legal Advisor	-	-	-
Other	-	-	-
Total		<u>-</u>	<u>-</u>

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35. Public Private Partnership

	<i>Note</i>	2020/21 R'000	2019/20 R'000
Concession fee received		-	-
Base fee received		-	-
Variable fee received		-	-
Other fees received (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

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36. Impairment (other than receivables, accrued departmental revenue, loans and investments)

	Note	2020/21 R'000	2019/20 R'000
Please specify		-	-
		-	-
Total		-	-

37. Provisions

	Note	2020/21 R'000	2019/20 R'000
Retention		513	558
Total		513	558

37.1 Reconciliation of movement in provisions – 2020/21

	Provision 1 R'000	Provision 2 R'000	Provision 3 R'000	Total provisions R'000
Opening balance	-	558	-	558
Increase in provision	-	-	-	-
Settlement of provision	-	-45	-	-45
Unused amount reversed	-	-	-	-
Reimbursement expected from third party	-	-	-	-
Change in provision due to change in estimation of inputs	-	-	-	-
Closing balance	-	513	-	513

Reconciliation of movement in provisions – 2019/20

	Provision 1 R'000	Provision 2 R'000	Provision 3 R'000	Total provisions R'000
Opening balance	-	43	-	43
Increase in provision	-	538	-	538
Settlement of provision	-	-23	-	-23
Unused amount reversed	-	-	-	-
Reimbursement expected from third party	-	-	-	-
Change in provision due to change in estimation of inputs	-	-	-	-
Closing balance	-	558	-	558

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38. Non-adjusting events after reporting date

Nature of event

Include an estimate of the financial effect of the subsequent non-adjusting events or a statement that such an estimate cannot be made.

**2020/21
R'000**

-

Total

-



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39. Movable Tangible Capital Assets

**MOVEMENT IN MOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR
ENDED 31 MARCH 2021**

	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	183 610		4 078	3 581	184 107
Transport assets	74 256	-	2 225	3 475	73 006
Computer equipment	63 286	-	702	45	63 943
Furniture and office equipment	12 706	-	594	29	13 271
Other machinery and equipment	33 361	-	557	32	33 886
SPECIALISED MILITARY ASSETS	-	-	-	-	-
Specialised military assets	-	-	-	-	-
BIOLOGICAL ASSETS	-	-	-	-	-
Biological assets	-	-	-	-	-
TOTAL MOVABLE TANGIBLE CAPITAL ASSETS	183 610	-	4 078	3 581	184 107

Movable Tangible Capital Assets under investigation

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

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39.1 Additions

**ADDITIONS TO MOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE
YEAR ENDED 31 MARCH 2021**

	Cash	Non-cash	(Capital work-in- progress current costs and finance lease payments)	Received current, not paid (Paid current year, received prior year	Total
	R'000	R'000	R'000	R'000	R'000
HERITAGE ASSETS	-	-	-	-	-
Heritage assets	-	-	-	-	-
MACHINERY AND EQUIPMENT	4 032	-	-	46	4 078
Transport assets	2 225	-	-	-	2 225
Computer equipment	702	-	-	-	702
Furniture and office equipment	558	-	-	36	594
Other machinery and equipment	547	-	-	10	557
SPECIALISED MILITARY ASSETS	-	-	-	-	-
Specialised military assets	-	-	-	-	-
BIOLOGICAL ASSETS	-	-	-	-	-
Biological assets	-	-	-	-	-
TOTAL MOVABLE TANGIBLE CAPITAL ASSETS	4 032	-	-	46	4 078



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39.2 Disposals

DISPOSALS OF MOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2021

	Sold for cash	Non-cash disposal	Total disposals		Cash received Actual
	R'000	R'000	R'000	R'000	R'000
HERITAGE ASSETS	-	-	-	-	-
Heritage assets	-	-	-	-	-
MACHINERY AND EQUIPMENT	2 554	1 049	3 581	-	504
Transport assets	2 532	943	3 475	-	504
Computer equipment	22	45	45	-	-
Furniture and office equipment	-	29	29	-	-
Other machinery and equipment	-	32	32	-	-
SPECIALISED MILITARY ASSETS	-	-	-	-	-
Specialised military assets	-	-	-	-	-
BIOLOGICAL ASSETS	-	-	-	-	-
Biological assets	-	-	-	-	-
TOTAL MOVABLE TANGIBLE CAPITAL ASSETS	2 554	1 049	3 581	-	504

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39.3 Movement for 2019/20

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

	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	173 455	-	16 490	6 335	183 610
Transport assets	72 064	-	6 167	3 975	74 256
Computer equipment	55 903	-	9 422	2 039	63 286
Furniture and office equipment	12 229	-	715	238	12 706
Other machinery and equipment	33 258	-	186	83	33 361
SPECIALISED MILITARY ASSETS	-	-	-	-	-
Specialised military assets	-	-	-	-	-
BIOLOGICAL ASSETS	-	-	-	-	-
Biological assets	-	-	-	-	-
TOTAL MOVABLE TANGIBLE CAPITAL ASSETS	173 455	-	16 490	6 335	183 610

39.3.1 Prior period error

	Note	2019/20 R'000
Nature of prior period error		
Relating to 2018/19 <i>[affecting the opening balance]</i>		-
		-
Relating to 2019/20		-
		-
Total prior period errors		-



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39.4 Minor assets

MOVEMENT IN MINOR ASSETS PER THE ASSET REGISTER FOR THE YEAR ENDED AS AT 31 MARCH 2021

	Specialised military assets R'000	Intangible assets R'000	Heritage assets R'000	Machinery and equipment R'000	Biological assets R'000	Total R'000
Opening balance	-	-	-	12 588	-	12 588
Value adjustments	-	-	-	-	-	-
Additions	-	-	-	591	-	591
Disposals	-	-	-	92	-	92
TOTAL MINOR ASSETS	-	-	-	13 087	-	13 087

	Specialised military assets	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Total
Number of R1 minor assets				12 351		12 351
Number of minor assets at cost				7 942		7 942
TOTAL NUMBER OF MINOR ASSETS				20 293		20 293

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	-	-

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MOVEMENT IN MINOR ASSETS PER THE ASSET REGISTER FOR THE YEAR ENDED AS AT 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	-	-	-	11 786	-	11 786
Prior period error	-	-	-	-	-	-
Additions	-	-	-	876	-	876
Disposals	-	-	-	74	-	74
TOTAL MINOR ASSETS	-	-	-	12 588	-	12 588
	Specialised military assets	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Total
Number of R1 minor assets	-	-	-	12 417	-	12 417
Number of minor assets at cost	-	-	-	7 702	-	7 702
TOTAL NUMBER OF MINOR ASSETS	-	-	-	20 119	-	20 119

39.4.1 Prior period error

	Note	2019/20 R'000
Nature of prior period error		
Relating to 2018/19 <i>[affecting the opening balance]</i>		-
		-
Relating to 2019/20		-
		-
Total		-



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39.5 Movable assets written off

MOVABLE ASSETS WRITTEN OFF FOR THE YEAR ENDED AS AT 31 MARCH 2021

	Specialised military assets R'000	Intangible assets R'000	Heritage assets R'000	Machinery and equipment R'000	Biological assets R'000	Total R'000
Assets written off	-	-	-	930	-	930
TOTAL MOVABLE ASSETS WRITTEN OFF	-	-	-	930	-	930

MOVABLE ASSETS WRITTEN OFF FOR THE YEAR ENDED AS AT 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	-	-	-	130	-	130
TOTAL MOVABLE ASSETS WRITTEN OFF	-	-	-	130	-	130

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39,6 S42 Movable Capital Assets

MAJOR ASSETS TO BE TRANSFERRED IN TERMS OF S42 OF THE PFMA - 31 MARCH 2021

	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 2021

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

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	-	-	-	-	-	-
Value of the asset (R'000)	-	-	-	-	-	-

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	-	-	-	-	-	-
Value of the asset (R'000)	-	-	-	-	-	-



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40. Intangible Capital Assets

	Opening balance R'000	Additions R'000	Disposals R'000	Closing Balance R'000
SOFTWARE	41 166	5 612		46 778
MASTHEADS AND PUBLISHING TITLES	-	-	-	-
PATENTS, LICENCES, COPYRIGHT, BRAND NAMES, TRADEMARKS	-	-	-	-
RECIPES, FORMULAE, PROTOTYPES, DESIGNS, MODELS	-	-	-	-
SERVICES AND OPERATING RIGHTS	-	-	-	-
TOTAL INTANGIBLE CAPITAL ASSETS	41 166	5 612	-	46 778

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	-	-

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40.1 Movement for 2019/20

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

	Opening balance	Prior period error	Additions	Disposals	Closing Balance
	R'000	R'000	R'000	R'000	R'000
SOFTWARE	34 793	-	6 373	-	41 166
MASTHEADS AND PUBLISHING TITLES	-	-	-	-	-
PATENTS, LICENCES, COPYRIGHT, BRAND NAMES, TRADEMARKS	28	-	-	28	-
RECIPES, FORMULAE, PROTOTYPES, DESIGNS, MODELS	-	-	-	-	-
SERVICES AND OPERATING RIGHTS	-	-	-	-	-
TOTAL INTANGIBLE CAPITAL ASSETS	34 821		6 373	28	41 166

40.1.1 Prior period error

	Note	2019/20 R'000
Nature of prior period error		
Relating to 2018/19 <i>[affecting the opening balance]</i>		-
		-
		-
Relating to 2019/20		-
		-
Total		-

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41. Immovable Tangible Capital Assets

	Opening balance R'000	Additions R'000	Disposals R'000	Closing Balance R'000
BUILDINGS AND OTHER FIXED STRUCTURES	19 089 973	256 189	4 330	19 341 833
Dwellings	645 956	14 584	4 330	656 210
Non-residential buildings	18 444 017	241 605	-	18 685 623
Other fixed structures	-	-	-	-
HERITAGE ASSETS	-	-	-	-
Heritage assets	-	-	-	-
LAND AND SUBSOIL ASSETS	1 044 234	4 476	1 537	1 047 272
Land	1 044 234	4 476	1 537	1 047 272
Mineral and similar non-regenerative resources	-	-	-	-
TOTAL IMMOVABLE TANGIBLE CAPITAL ASSETS	20 134 207	260 665	5 867	20 389 104

Included in immovable assets totalling R20 389 104 000 (2020: R18 739 772 000) is an amount of R 970 261 000 (2020: R 513 856 000) which relates to properties where majority of the land parcels upon which facilities exist are registered in erstwhile Government (RSA, Administrator Natal, etc.) other than the Provincial Government of Kwa-Zulu Natal. There are 17 properties included in immovable assets that is disclosed at nominal value, in line with the Immovable Asset Guide. These have been identified from the Deeds/Vesting data as at 31 March and there are no municipal or market values available. The valuation process is yet to be finalised. The plan is to have this commissioned for valuation in the 2021/2022 financial year.

Immovable Tangible Capital Assets under investigation

	Number	Value R'000
Included in the above total of the immovable tangible capital assets per the asset register are assets that are under investigation:		
Buildings and other fixed structures	788	42 649
Heritage assets		
Land and subsoil assets	6 304	671 610

The Department is currently investigating use and ownership of these assets to ensure accurate allocation in terms of custodianship. The investigation into properties have been delayed by COVID 19/lockdown implications.

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41.1 Movement for 2019/20

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

	Opening balance	Prior period error	Additions	Disposals	Closing Balance
	R'000	R'000	R'000	R'000	R'000
BUILDINGS AND OTHER FIXED STRUCTURES	17 124 367	1 344 580	689 477	68 451	19 089 973
Dwellings	643 140	9 157	1 675	8 016	645 956
Non-residential buildings	16 481 227	1 335 423	687 802	60 435	18 444 017
Other fixed structures	-	-	-	-	-
HERITAGE ASSETS	-	-	-	-	-
Heritage assets	-	-	-	-	-
LAND AND SUBSOIL ASSETS	1 098 264	37 599	21 406	113 035	1 044 234
Land	1 098 264	37 599	21 406	113 035	1 044 234
Mineral and similar non- regenerative resources	-	-	-	-	-
TOTAL IMMOVABLE TANGIBLE CAPITAL ASSETS	18 222 631	1 382 179	710 883	181 486	20 134 207

41.1.1 Prior period error

	Note	2019/20 R'000
Nature of prior period error		
Relating to 2018/19 <i>[affecting the opening balance]</i>		1 382 179
Prior period errors are as a result of capital projects not transferred on completion date, vesting errors and correction of ownership.		1 382 179
Relating to 2019/20		12 256
Prior period errors are as a result of capital projects not transferred upon completion date.		12 256
Total		1 394 435

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41.2 Capital Work-in-progress

CAPITAL WORK-IN-PROGRESS AS AT 31 MARCH 2021

	Opening balance 1 April 2020	Current Year WIP	Ready for use (Assets to the AR) / Contracts terminated	Closing balance 31 March 2021
Note Annexure 7	R'000	R'000	R'000	R'000
Heritage assets	-	-	-	-
Buildings and other fixed structures	39 047	27 105	17 762	48 390
Machinery and equipment	-	-	-	-
Specialised military assets	-	-	-	-
Intangible assets	33 420	-	-	33 420
TOTAL	72 467	27 105	17 762	81 810

"Intangible assets relates to costs incurred for the Implementation of the Archibus System. All payments processed with regard to this project were ratified by the Department's Project Leader by verifying that all work was done to specification and that the system functionality is available on the Departments ICT environment.

This project commenced in 2013/2014 financial year and to date three of the four modules have been completed. They are the Geospatial Information System, Construction Procurement Module and the Property Management Module. Sign-off has been obtained from the relevant end users for the three completed modules. Management has taken the decision that the system will only be implemented in its entirety once all relevant modules have been completed and thoroughly tested.

To this end, the Department has a test environment and a live environment to ensure that all modules are tested and working optimally prior to live implementation. In an effort to follow due protocol and ensure that the system is compliant with the changing and current legislation, certain modules had to be refined over the period of the project. Due to the integrated nature of each of the modules, management took a decision not to use the system until the system and modules are fully integrated and address all the identified future requirements. The Department envisages that the system will be fully implemented by the end of the 2021/2022 financial year.

The Department has subsequently appointed a service provider as at 24 June 2020 to ensure the upgrading, adjustment, realignment and completion of the system. This will be a two-year (24 months) appointment. During the first year, the focus will be on the system upgrade and adjustment to accommodate the newly identified requirements of IAM, IMTS and SCM. These adjustments will be aligned to the new strategic mandate of the Department and the changed legislation which has required changes to the respective modules. Year one will also include training and support, while year two will be purely for support and maintenance of the respective systems whilst the system is finalised and full implementation completed.

Lastly, an independent project management team will be appointed to assist in ensuring all milestones and deliverables are monitored to ensure all project timelines are met and that the budgetary limitations are met."

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Payables not recognised relating to Capital WIP	Note	2020/21 R'000	2019/20 R'000
<i>[Amounts relating to progress certificates received but not paid at year end and therefore not included in capital work-in-progress]</i>			
		1 035	-
		-	-
Total		1 035	-

CAPITAL WORK-IN-PROGRESS AS AT 31 MARCH 2020

	Note	Opening balance 1 April 2019 R'000	Prior period error R'000	Current Year WIP R'000	Ready for use (Assets to the AR) / Contracts terminated R'000	Closing balance 31 March 2020 R'000
	<i>Annexure 7</i>					
Heritage assets		-	-	-	-	-
Buildings and other fixed structures		34 323	4 739	31 582	31 597	39 047
Machinery and equipment		-	-	-	-	-
Specialised military assets		-	-	-	-	-
Intangible assets		33 420	-	-	-	33 420
TOTAL		67 743	4 739	31 582	31 597	72 467



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41.3 Immovable assets written off

IMMOVABLE ASSETS WRITTEN OFF FOR THE YEAR ENDED AS AT 31 MARCH 2020

	Buildings and other fixed structures R'000	Heritage assets R'000	Land and subsoil assets R'000	Total R'000
Assets written off	-	-	-	-
TOTAL IMMOVABLE ASSETS WRITTEN OFF	-	-	-	-

IMMOVABLE ASSETS WRITTEN OFF FOR THE YEAR ENDED AS AT 31 MARCH 2020

	Buildings and other fixed structures R'000	Heritage assets R'000	Land and subsoil assets R'000	Total R'000
Assets written off	-	-	-	-
TOTAL IMMOVABLE ASSETS WRITTEN OFF	-	-	-	-

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41.4 Immovable assets (additional information)

			2020/21	2019/20
		Note		
a) Unsurveyed land	Estimated completion date	Annexure 9	Area	Area
There are parcels of land around the country that have not been surveyed	1		KZN	KZN
b) Properties deemed vested		Annexure 9	Number	Number
Land parcels			326	407
Facilities				
Schools			138	246
Clinics			17	31
Hospitals			1	4
Office buildings			28	30
Dwellings			51	62
Storage facilities			-	-
Other			95	116
c) Facilities on unsurveyed land	Duration of use	Annexure 9	Number	Number
Schools			216	291
Clinics			37	36
Hospitals			1	2
Office buildings			23	24
Dwellings			41	60
Storage facilities			-	-
Other			21	31
d) Facilities on right to use land	Duration of use	Annexure 9	Number	Number
Schools			4 579	4 449
Clinics			428	405
Hospitals			34	29
Office buildings			196	179
Dwellings			249	236
Storage facilities			1	1
Other			346	359
e) Agreement of custodianship		Annexure 9	Number	Number
Land parcels				
Facilities			-	-
Schools			-	-
Clinics			-	-
Hospitals			-	-
Office buildings			-	-
Dwellings			-	-
Storage facilities			-	-
Other			-	-

KWAZULU-NATAL DEPARTMENT OF PUBLIC WORKS
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NOTES TO THE ANNUAL FINANCIAL STATEMENTS
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42. Principal-agent arrangements

42.1 Department acting as the principal

	2020/21 R'000	2019/20 R'000
Include a list of the entities acting as agents for the department, the fee paid as compensation to the agent and any other transactions undertaken	-	-
	-	-
Total	<u>-</u>	<u>-</u>

42.2 Department acting as the agent

42.2.1 Revenue received for agency activities

	2020/21 R'000	2019/20 R'000
Include a list of the entities for which the department acts as an agent and the amounts received for these agency duties	-	-
	-	-
Total	<u>-</u>	<u>-</u>

42.2.2 Reconciliation of funds and disbursements – 2020/21

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

**KWAZULU-NATAL DEPARTMENT OF PUBLIC WORKS
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**NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2021**

Reconciliation of funds and disbursements – 2019/20

Category of revenue or 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 – 2020/21

Receivables

Name of principal entity	Opening balance 1 Apr 2020 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 31 Mar 2021 R'000
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Total	-	-	-	-	-

Payables

Name of principal entity	Opening balance 1 Apr 2020 R'000	Expenses incurred on behalf of the principal R'000	Cash paid on behalf of the principal R'000	Closing Balance 31 Mar 2021 R'000
	-	-	-	-
	-	-	-	-
Total	-	-	-	-



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NOTES TO THE ANNUAL FINANCIAL STATEMENTS
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Reconciliation of carrying amount of receivables and payables – 2019/20

Receivables

Name of principal entity	Opening balance 1 Apr 2019 R'000	Revenue principal is entitled to R'000	Less: Write-offs/settle- ments/waivers R'000	Cash received on behalf of principal R'000	Closing Balance 31 Mar 2020 R'000
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Total	-	-	-	-	-

Payables

Name of principal entity	Opening balance 1 Apr 2019 R'000	Expenses incurred on behalf of the principal R'000	Cash paid on behalf of the principal R'000	Closing Balance 31 mar 2020 R'000
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Total	-	-	-	-

**KWAZULU-NATAL DEPARTMENT OF PUBLIC WORKS
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**NOTES TO THE ANNUAL FINANCIAL STATEMENTS
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43. Changes in accounting estimates

During the year the following changes were made to the estimations employed in the accounting for transactions, assets, liabilities, events and circumstances

	Value derived using the original estimate R'000	Value derived using amended estimate R'000	R-value impact of change in estimate R'000
<i>Accounting estimate change 1: Provide a 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	-	-	-

	Value derived using the original estimate R'000	Value derived using amended estimate R'000	R-value impact of change in estimate R'000
<i>Accounting estimate change 2: Provide a 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	-	-	-

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NOTES TO THE ANNUAL FINANCIAL STATEMENTS
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	Value derived using the original estimate R'000	Value derived using amended estimate R'000	R-value impact of change in estimate R'000
<i>Accounting estimate change 3: Provide a 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	-	-	-

44. Prior period errors

44.1 Correction of prior period errors

	<i>Note</i>	Amount bef error correction 2019/20 R'000	Prior period error 2019/20 R'000	Restated Amount 2019/20 R'000
Revenue: (E.g. Annual appropriation, Departmental revenue, Aid assistance, etc.)				
Line item 1 affected by the change		-	-	-
Line item 2 affected by the change		-	-	-
Line item 3 affected by the change		-	-	-
Net effect				

	<i>Note</i>	Amount bef error correction 2019/20 R'000	Prior period error 2019/20 R'000	Restated Amount 2019/20 R'000
Expenditure: (E.g. Compensation of employees, Goods and services, Tangible capital assets, etc.)				
		-	-	-
		-	-	-
Net effect		-	-	-

**KWAZULU-NATAL DEPARTMENT OF PUBLIC WORKS
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**NOTES TO THE ANNUAL FINANCIAL STATEMENTS
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<i>Note</i>	Amount bef error correction	Prior period error	Restated Amount
	2019/20 R'000	2019/20 R'000	2019/20 R'000
Assets: (E.g. Receivables, Investments, Accrued departmental revenue, Movable tangible capital assets, etc.)			
Line item 1 affected by the change	-	-	-
Line item 2 affected by the change	-	-	-
Line item 3 affected by the change	-	-	-
Net effect	-	-	-

<i>Note</i>	Amount bef error correction	Prior period error	Restated Amount
	2019/20 R'000	2019/20 R'000	2019/20 R'000
Liabilities: (E.g. Payables current, Voted funds to be surrendered, Commitments, Provisions, etc.)			
Line item 1 affected by the change	-	-	-
Line item 2 affected by the change	-	-	-
Line item 3 affected by the change	-	-	-
Net effect	-	-	-

<i>Note</i>	Amount bef error correction	Prior period error	Restated Amount
	2019/20 R'000	20XX/YY R'000	20XX/YY R'000
Other: (E.g. Irregular expenditure, Fruitless and wasteful expenditure, etc.)			
Line item 1 affected by the change	-	-	-
Line item 2 affected by the change	-	-	-
Line item 3 affected by the change	-	-	-
Net effect	-	-	-

KWAZULU-NATAL DEPARTMENT OF PUBLIC WORKS
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NOTES TO THE ANNUAL FINANCIAL STATEMENTS
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45. Inventories

45.1

Inventories for the year ended 31 March 2021	Insert major category of inventory R'000	Insert major category of inventory R'000	Insert major category of inventory R'000	Insert major category of inventory R'000	TOTAL R'000
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	-	-	-	-	-

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NOTES TO THE ANNUAL FINANCIAL STATEMENTS
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Inventories for the year ended 31 March 2020	Insert major category of inventory R'000	Insert major category of inventory R'000	Insert major category of inventory R'000	Insert major category of inventory R'000	TOTAL R'000
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	-	-	-	-	-

Annual Report 2020/21

45.2 Land parcels held for human settlement

	Note	2020/21 R'000	2019/20 R'000
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		-	-

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NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2021



(Paid current year, received prior year)
Add/(Less): Adjustments
Closing balance

-	-
-	-
-	-

Anx 6

45.3 Work in progress

Work in progress for the year ended 31 March 2021

	Opening balance	Additions during year	(Ready for use/suspended)	Closing balance
	R'000	R'000	R'000	R'000
Clearing	-	-	-	-
Infrastructure	-	-	-	-
Structure of houses	-	-	-	-
Adjustments	-	-	-	-
Total	-	-	-	-

Accruals/Payables not recognised

Certificates/Invoices received not paid:

Clearing	-	2020/21 R'000	2019/20 R'000
Infrastructure	-	-	-
Structure of houses	-	-	-
Total	-	-	-

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NOTES TO THE ANNUAL FINANCIAL STATEMENTS
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45.4

Houses ready for use

Houses ready for use

Opening balance

Add/(Less): Adjustment to prior year balances

Add: Ready for use in current year

Less: Issued to beneficiaries

Add/(Less): Adjustments

Closing balance

Quantity	2020/21 R'000	Quantity	2019/20 R'000
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2021

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NOTES TO THE ANNUAL FINANCIAL STATEMENTS
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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

-	-	-	-	-	-
---	---	---	---	---	---

KWAZULU-NATAL DEPARTMENT OF PUBLIC WORKS
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NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2021



KWAZULU-NATAL PROVINCE
PUBLIC WORKS
REPUBLIC OF SOUTH AFRICA

46.1.2 Notes

	Note	Balance before transfer date	Functions (transferred) / received Dept name (Specify)	Functions (transferred) / received Dept name (Specify)	Functions (transferred) / received Dept name (Specify)	Balance after transfer date
		R'000	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		-	-	-	-	-

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
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46.2 Mergers

46.2.1 Statement of Financial Position

	Note	Balance bef merger date Combining Dept (Specify) R'000	Balance bef merger date Combining Dept (Specify) R'000	Balance bef merger date Combining Dept (Specify) R'000	Balance bef merger date Combining Dept (Specify) R'000	Balance after merger date Combined Dept (Specify) R'000
ASSETS		-	-	-	-	-
Current Assets		-	-	-	-	-
Unauthorised expenditure		-	-	-	-	-
Cash and cash equivalents		-	-	-	-	-
Other financial assets		-	-	-	-	-
Prepayments and advances		-	-	-	-	-
Receivables		-	-	-	-	-
Loans		-	-	-	-	-
Aid assistance prepayments		-	-	-	-	-
Aid assistance receivable		-	-	-	-	-
Non-Current Assets		-	-	-	-	-
Investments		-	-	-	-	-
Receivables		-	-	-	-	-
Loans		-	-	-	-	-
Other financial assets		-	-	-	-	-
TOTAL ASSETS		-	-	-	-	-

KWAZULU-NATAL DEPARTMENT OF PUBLIC WORKS
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NOTES TO THE ANNUAL FINANCIAL STATEMENTS
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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	-	-	-

KWAZULU-NATAL DEPARTMENT OF PUBLIC WORKS
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NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2021

46.2.2 Notes

Note	Balance bef merger date Combining Dept (Specify) R'000	Balance bef merger date Combining Dept (Specify) R'000	Balance bef merger date Combining Dept (Specify) R'000	Balance after merger date Combined Dept (Specify) 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	-	-	-	-



KWAZULU-NATAL DEPARTMENT OF PUBLIC WORKS
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NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2021

47. STATEMENT OF CONDITIONAL GRANTS RECEIVED

NAME OF GRANT	GRANT ALLOCATION					SPENT				2019/20	
	Division of Revenue Act/ Provincial Grants	Roll Overs	DORA Adjust-ments	Other Adjust-ments	Total Available	Amount received by depart-ment	Amount spent by depart-ment	Under / (Overspen ding)	% of available funds spent by depart-ment	Division of Revenue Act	Amount spent by departmen t
	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
EPWP Integrated Grant Province	4 243	-	-	-	4 243	4 243	4 243	-	100%	4 726	4 726
TOTAL	4 243	-	-	-	4 243	4 243	4 243	-		4 726	4 726

Departments are reminded of the DORA requirement to certify that all transfers in terms of this Act were deposited into the primary bank account of the province or, where appropriate, into the CPD account of the province.

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NOTES TO THE ANNUAL FINANCIAL STATEMENTS
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48. STATEMENT OF CONDITIONAL GRANTS PAID TO THE PROVINCES

NAME OF PROVINCE / GRANT	GRANT ALLOCATION				TRANSFER			SPENT				2019/20	
	Division of Revenue Act R'000	Roll Overs R'000	Adjustments R'000	Total Available R'000	Actual Transfer R'000	Funds Withheld R'000	Re-allocation by National Treasury or National Department %	Amount received by department R'000	Amount spent by department R'000	Unspent funds R'000	% of available funds spent by department %	Division of Revenue Act R'000	Actual Transfer R'000
Summary by province													
Eastern Cape	-	-	-	-	-	-	-	-	-	-	-	-	-
Free State	-	-	-	-	-	-	-	-	-	-	-	-	-
Gauteng	-	-	-	-	-	-	-	-	-	-	-	-	-
Kwazulu-Natal	-	-	-	-	-	-	-	-	-	-	-	-	-
Limpopo	-	-	-	-	-	-	-	-	-	-	-	-	-
Mpumalanga	-	-	-	-	-	-	-	-	-	-	-	-	-
Northern Cape	-	-	-	-	-	-	-	-	-	-	-	-	-
North West	-	-	-	-	-	-	-	-	-	-	-	-	-
Western Cape	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-	-	-	-	-	-	-
Summary by grant													



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NOTES TO THE ANNUAL FINANCIAL STATEMENTS
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1. [Grant
name]

Eastern Cape
Free State
Gauteng
Kwazulu-Natal
Limpopo
Mpumalanga
Northern Cape
North West
Western Cape

2. [Grant
name]

Eastern Cape
Free State
Gauteng
Kwazulu-Natal
Limpopo
Mpumalanga
Northern Cape
North West

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
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[illegible]

National Departments are reminded of the DORA requirements to indicate any re-allocations by the National Treasury or the transferring department, certify that all transfers in terms of this Act were deposited into the primary bank account of a province or, where appropriate, into the CPD account of a province as well as indicate the funds utilised for the administration of the receiving officer.



KWAZULU-NATAL DEPARTMENT OF PUBLIC WORKS
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NOTES TO THE ANNUAL FINANCIAL STATEMENTS
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49. STATEMENT OF CONDITIONAL GRANTS AND OTHER TRANSFERS PAID TO MUNICIPALITIES

NAME OF MUNICIPALITY	2020/21						2019/20	
	GRANT ALLOCATION			TRANSFER			Division of Revenue Act	Actual transfer
	DoRA and other transfers R'000	Roll Overs R'000	Adjustments R'000	Total Available R'000	Actual Transfer R'000	Funds Withheld R'000		
EThekweni Metro	312 624	-	-	312 624	289 928	-	R'000	348 316
UGu Municipalities	32 242	-	-	32 242	17 920	-		46 550
UMgungundlovu Municipalities	100 245	-	-	100 245	116 982	-		147 897
UThukela Municipalities	50 991	-	-	50 991	58 718	-		80 107
UMzinyathi Municipalities	33 977	-	-	33 977	48 801	-		64 228
Amajuba Municipalities	13 911	-	-	13 911	20 660	-		20 593
Zululand Municipalities	97 886	-	-	97 886	88 474	-		92 965
*Zululand Municipalities	-	-	-	-	-	-		-
UMkhanyakude Municipalities	38 784	-	-	38 784	36 560	-		53 059
King Cetshwayo Municipalities	97 455	-	-	97 455	87 029	-		113 816
ILembe Municipalities	24 049	-	-	24 049	41 376	-		37 894

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NOTES TO THE ANNUAL FINANCIAL STATEMENTS
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Harry Gwala municipalities	26 360	-	-	26 360	22 469	-	25 367
Non Pay: No Regional Identifier	-	-	-	-	-	-	-
Lejweleputswa Municipalities	-	-	-	-	-	-	-
Ekurhuleni Municipalities	-	-	-	-	-	-	-
EMfuleni Municipalities	-	-	-	-	-	-	-
EMalahlani Municipalities	-	-	-	-	-	-	-
Sedibeng Municipalities	-	-	-	-	-	-	-
Nkangala Municipalities	-	-	-	-	-	-	-
Matjhabeng Municipalities	-	-	-	-	-	-	-
PD Licences	2	-	-	2	229	-	310
PD Claims against the state	-	-	-	-	-	-	-
PD Donations & Gifts	-	-	-	-	-	-	-
TOTAL	828 526	-	-	828 526	829 146	-	1 031 102

National Departments are reminded of the DORA requirements to indicate any re-allocations by the National Treasury or the transferring department, certify that all transfers in terms of this Act were deposited into the primary bank account of a province or, where appropriate, into the CPD account of a province as well as indicate the funds utilised for the administration of the receiving officer.



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NOTES TO THE ANNUAL FINANCIAL STATEMENTS
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50. BROAD BASED BLACK ECONOMIC EMPOWERMENT PERFORMANCE

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

51. COVID 19 Response Expenditure

	<i>Note</i>	2020/21	2019/20
	<i>Annexure 11</i>	R'000	R'000
Compensation of employees		24 413	-
Goods and services		5 669	29
Transfers and subsidies		-	-
Expenditure for capital assets		-	-
Other		-	-
Total		30 082	29

KWAZULU-NATAL DEPARTMENT OF PUBLIC WORKS
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ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2021

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

NAME OF MUNICIPALITY	GRANT ALLOCATION				TRANSFER			SPENT				20XX/YY	
	DoRA and other transfers R'000	Roll Overs R'000	Adjustments R'000	Total Available R'000	Actual Transfer R'000	Funds Withheld R'000	Re-allocations by National Treasury or National Department %	Amount received by municipality R'000	Amount spent by municipality R'000	Unspent funds R'000	% of available funds spent by municipality	Division of Revenue Act R'000	Actual transfer R'000
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-	-	-	-	-	-	-

National Departments are reminded of the DORA requirements to indicate any re-allocations by the National Treasury or the transferring department, certify that all transfers in terms of this Act were deposited into the primary bank account of a province or, where appropriate, into the CPD account of a province as well as indicate the funds utilised for the administration of the receiving officer.



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ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS
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ANNEXURE 1B
STATEMENT OF TRANSFERS TO DEPARTMENTAL AGENCIES AND ACCOUNTS

DEPARTMENTAL AGENCY/ ACCOUNT	TRANSFER ALLOCATION				TRANSFER		2019/20
	Adjusted Appropriation R'000	Roll Overs R'000	Adjustments R'000	Total Available R'000	Actual Transfer R'000	% of Available funds Transferred %	
Compensation Commissioner	-	-	-	-	-	-	-
Skills Development Levy	567	-	-	567	-	0%	515
Com: Licences	-	-	-	-	-	-	-
TOTAL	567	-	-	567	-		515

ANNEXURE 1C
STATEMENT OF TRANSFERS TO HIGHER EDUCATION INSTITUTIONS

NAME OF HIGHER EDUCATION INSTITUTION	TRANSFER ALLOCATION				TRANSFER			20XX/YY
	Adjusted Appropriation R'000	Roll Overs R'000	Adjust- ments R'000	Total Available R'000	Actual Transfer R'000	Amount not transferred R'000	% of Available funds Transferred %	
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-	-

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ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS
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ANNEXURE 1D
STATEMENT OF TRANSFERS/SUBSIDIES TO PUBLIC CORPORATIONS AND PRIVATE ENTERPRISES

NAME OF PUBLIC CORPORATION/PRIVATE ENTERPRISE	TRANSFER ALLOCATION				EXPENDITURE				20XX/YY
	Adjusted Appropriation Act R'000	Roll Overs R'000	Adjustments R'000	Total Available R'000	Actual Transfer R'000	% of Available funds Transferred	Capital R'000	Current R'000	Final Appropriation R'000
Public Corporations									
Transfers	-	-	-	-	-	-	-	-	-
Subsidies	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-
Private Enterprises									
Transfers	-	-	-	-	-	-	-	-	-
Subsidies	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-	-	-

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KWAZULU-NATAL PROVINCE
PUBLIC WORKS
REPUBLIC OF SOUTH AFRICA

ANNEXURE 1E
STATEMENT OF TRANSFERS TO FOREIGN GOVERNMENT AND INTERNATIONAL ORGANISATIONS

	TRANSFER ALLOCATION				EXPENDITURE		20XX/YY
	Adjusted Appropriation Act R'000	Roll overs R'000	Adjustments R'000	Total Available R'000	Actual Transfer R'000	% of Available funds Transferred %	
FOREIGN GOVERNMENT/ INTERNATIONAL ORGANISATION							Final Appropriation R'000
Transfers	-	-	-	-	-	-	-
Subsidies	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-

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ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS
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ANNEXURE 1F
STATEMENT OF TRANSFERS TO NON-PROFIT INSTITUTIONS

	TRANSFER ALLOCATION				EXPENDITURE		20XX/YY
	Adjusted Appropriation Act R'000	Roll overs R'000	Adjustments R'000	Total Available R'000	Actual Transfer R'000	% of Available funds transferred	
NON-PROFIT INSTITUTIONS							Final Appropriation R'000
Transfers	-	-	-	-	-	-	-
Subsidies	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-

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ANNEXURE 1G
STATEMENT OF TRANSFERS TO HOUSEHOLDS

HOUSEHOLDS	TRANSFER ALLOCATION				EXPENDITURE		2019/20
	Adjusted Appropriation Act	Roll Overs	Adjustments	Total Available	Actual Transfer	% of Available funds Transferred	
	R'000	R'000	R'000	R'000	R'000	%	R'000
Transfers							
H/H BURSARIES (NON EMPLOYEES)	6 525	-	(1 000)	5 525	3 116	56%	2 732
H/H: CLAIMS AGAINST STATE (CASH)	-	-	-	-	1		-
H/H: DONATIONS & GIFTS (CASH)	-	-	-	-	102		-
	6 525	-	(1 000)	5 525	3 219		2 732
Subsidies							
H/H EMPL S/EMPL S BEN: INJURY ON DUTY	11	-	-	11	8	73%	-
H/H EMPL S/EMPL S BEN: LEAVE GRATUITY	2 429	-	3 680	6 109	9 383	154%	8 211
	2 440	-	3 680	6 120	9 391		8 211
TOTAL	8 965	-	2 680	11 645	12 610		10 943

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ANNEXURE 1H
STATEMENT OF GIFTS, DONATIONS AND SPONSORSHIPS RECEIVED

NAME OF ORGANISATION	NATURE OF GIFT, DONATION OR SPONSORSHIP	2020/21	2019/20
		R'000	R'000
Received in cash		-	-
Subtotal		-	-
Received in kind		-	-
Subtotal		-	-
TOTAL		-	-

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ANNEXURE 11
STATEMENT OF AID ASSISTANCE RECEIVED

NAME OF DONOR	PURPOSE	OPENING BALANCE	REVENUE	EXPENDI- TURE	PAID BACK ON/BY 31 MARCH	CLOSING BALANCE
		R'000	R'000	R'000	R'000	R'000
Received in cash						
		-	-	-	-	-
		-	-	-	-	-
Subtotal						
		-	-	-	-	-
Received in kind						
		-	-	-	-	-
		-	-	-	-	-
Subtotal						
		-	-	-	-	-
TOTAL						
		-	-	-	-	-

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ANNEXURE 1J
STATEMENT OF GIFTS, DONATIONS AND SPONSORSHIPS MADE

NATURE OF GIFT, DONATION OR SPONSORSHIP (Group major categories but list material items including name of organisation)	2020/21	2019/20
	R'000	R'000

Made in kind

-
-
-

TOTAL

-
-

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ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS
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ANNEXURE 1K
STATEMENT OF ACTUAL MONTHLY EXPENDITURE PER GRANT

[illegible]

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ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS
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ANNEXURE 1L
STATEMENT OF INDIRECT GRANTS BETWEEN NATIONAL DEPARTMENTS AND MUNICIPALITIES

NAME OF GRANT	GRANT ALLOCATION				SPENT Amount
	Division of Revenue Act	Roll Overs	Adjustments	Total Available	
		R'000	R'000	R'000	R'000
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
TOTAL		-	-	-	-

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ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS
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ANNEXURE 2A
STATEMENT OF INVESTMENTS IN AND AMOUNTS OWING BY/TO NATIONAL/PROVINCIAL PUBLIC ENTITIES

[illegible]

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ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS
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ANNEXURE 2B
STATEMENT OF INVESTMENTS IN AND AMOUNTS OWING BY/TO ENTITIES (CONTINUED)

Name of Public Entity	Nature of business	Cost of investment		Net Asset value of Investment		Amounts owing to Entities		Amounts owing by Entities	
		R'000		R'000		R'000		R'000	
		2020/21	2019/20	2020/21	2019/20	2020/21	2019/20	2020/21	2019/20
Controlled entities									
Subtotal		-	-	-	-	-	-	-	-
Non-controlled entities									
	Associates	-	-	-	-	-	-	-	-
	Subtotal	-	-	-	-	-	-	-	-
	Joint Ventures	-	-	-	-	-	-	-	-
	Subtotal	-	-	-	-	-	-	-	-
	Other non controlled entities	-	-	-	-	-	-	-	-
	Subtotal	-	-	-	-	-	-	-	-
TOTAL		-	-	-	-	-	-	-	-

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KWAZULU-NATAL PROVINCE
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ANNEXURE 3A
STATEMENT OF FINANCIAL GUARANTEES ISSUED AS AT 31 MARCH 2021 – LOCAL

Guarantor institution	Guarantee in respect of	Original guaranteed capital amount	Opening balance 1 April 2020	Guarantees draw downs during the year	Guarantees repayments/ cancelled/ reduced during the year	Revaluation due to foreign currency movements	Closing balance 31 March 2021	Revaluations due to inflation rate movements	Accrued guaranteed interest for year ended 31 March 2021
		R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
	Motor vehicles	-	-	-	-	-	-	-	-
	Subtotal	-	-	-	-	-	-	-	-
	Housing	-	-	-	-	-	-	-	-
	Subtotal	-	-	-	-	-	-	-	-
	Other	-	-	-	-	-	-	-	-
	Subtotal	-	-	-	-	-	-	-	-
	TOTAL	-	-	-	-	-	-	-	-

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ANNEXURE 3A (continued)
STATEMENT OF FINANCIAL GUARANTEES ISSUED AS AT 31 MARCH 2021 – FOREIGN

Guarantor institution	Guarantee in respect of	Original guaranteed capital amount	Opening balance 1 April 2020	Guarantees draw downs during the year	Guarantees repayments/ cancelled/ reduced during the year	Revaluation due to foreign currency movements	Closing balance 31 March 2021	Revaluations due to inflation rate movements	Accrued guaranteed interest for year ended 31 March 2021
		R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
	Motor vehicles	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
	Subtotal Housing	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
	Subtotal Other	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
	Subtotal	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
	TOTAL	-	-	-	-	-	-	-	-



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ANNEXURE 3B
STATEMENT OF CONTINGENT LIABILITIES AS AT 31 MARCH 2021

Nature of Liability	Opening Balance 1 April 2020	Liabilities incurred during the year	Liabilities paid/cancelle d/reduced during the year	Liabilities recoverable (Provide details hereunder)	Closing Balance 31 March 2021
	R'000	R'000	R'000	R'000	R'000
Claims against the department					
Claim For Motor Vehicle	127	177	-	-	304
Contractual Claim	5 397	-	3 337	-	2 060
Claim For Consultant	-	-	-	-	-
Claim For Injury Suffered By Minor	6 312	-	-	-	6 312
Claim For Rental	10 367	679	-	-	11 046
Claim For Professional Service Rendered	-	-	-	-	-
Claim For Loss Of Profit	-	-	-	-	-
Claim For Service Provided	-	-	-	-	-
Claim For Overtime	400	-	400	-	-
Arbitration Claim	1 002	-	1 002	-	-
Subtotal	23 605	856	4 739	-	19 722

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Environmental Liability	-	-	-	-	-
Subtotal	-	-	-	-	-
Other	-	-	-	-	-
Subtotal	-	-	-	-	-
TOTAL	23 605	856	4 739	-	19 722

ANNEXURE 3B (continued)

Nature of Liabilities recoverable	Opening Balance	Details of Liability and Recoverability	Movement during year	Closing Balance
	1 April 2020 R'000		R'000	31 March 2021 R'000
	-	-	-	-
	-	-	-	-
	-	-	-	-
TOTAL	-	-	-	-

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ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS
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ANNEXURE 4
CLAIMS RECOVERABLE

Government Entity	Confirmed balance outstanding		Unconfirmed balance outstanding		Total		Cash in transit at year end 2020/21 *	
	31/03/2021		31/03/2020		31/03/2021		Receipt date up to six (6) working days after year end	
	R'000	R'000	R'000	R'000	R'000	R'000		Amount R'000
Department								
NATIONAL								
Rural development	-	-	-	-	-	-	-	-
National Agric, forestry and fisheries	-	-	-	-	-	-	-	-
Transport & Public Works - Western Cape	-	-	-	-	-	-	-	-
National Department of Health and Soc Dev	-	-	-	-	-	-	-	-
National Public Works	-	-	-	-	-	-	-	-
Justice	-	-	-	-	-	-	-	-
SAPS	-	-	-	-	-	-	-	-
National Department of Labour	-	-	-	-	-	-	-	-
Health- Eastern cape	-	-	-	-	-	-	-	-
GCIS	-	27	27	27	27	27	27	27
Education: Western Cape	-	-	-	-	-	-	-	-
Home Affairs	-	-	-	-	-	-	-	-
Water Affairs	-	-	-	-	-	-	-	-
Correctional Services	-	-	-	-	-	-	-	-
Water and Sanitation	-	-	-	-	-	-	-	-
Public Works & Infrastructure-	-	40	40	40	40	40	-	40



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Department	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032/2033	2033/2034	2034/2035	2035/2036	2036/2037	2037/2038	2038/2039	2039/2040	2040/2041	2041/2042	2042/2043	2043/2044	2044/2045	2045/2046	2046/2047	2047/2048	2048/2049	2049/2050	2050/2051	2051/2052	2052/2053	2053/2054	2054/2055	2055/2056	2056/2057	2057/2058	2058/2059	2059/2060	2060/2061	2061/2062	2062/2063	2063/2064	2064/2065	2065/2066	2066/2067	2067/2068	2068/2069	2069/2070	2070/2071	2071/2072	2072/2073	2073/2074	2074/2075	2075/2076	2076/2077	2077/2078	2078/2079	2079/2080	2080/2081	2081/2082	2082/2083	2083/2084	2084/2085	2085/2086	2086/2087	2087/2088	2088/2089	2089/2090	2090/2091	2091/2092	2092/2093	2093/2094	2094/2095	2095/2096	2096/2097	2097/2098	2098/2099	2099/2100	2100/2101	2101/2102	2102/2103	2103/2104	2104/2105	2105/2106	2106/2107	2107/2108	2108/2109	2109/2110	2110/2111	2111/2112	2112/2113	2113/2114	2114/2115	2115/2116	2116/2117	2117/2118	2118/2119	2119/2120	2120/2121	2121/2122	2122/2123	2123/2124	2124/2125	2125/2126	2126/2127	2127/2128	2128/2129	2129/2130	2130/2131	2131/2132	2132/2133	2133/2134	2134/2135	2135/2136	2136/2137	2137/2138	2138/2139	2139/2140	2140/2141	2141/2142	2142/2143	2143/2144	2144/2145	2145/2146	2146/2147	2147/2148	2148/2149	2149/2150	2150/2151	2151/2152	2152/2153	2153/2154	2154/2155	2155/2156	2156/2157	2157/2158	2158/2159	2159/2160	2160/2161	2161/2162	2162/2163	2163/2164	2164/2165	2165/2166	2166/2167	2167/2168	2168/2169	2169/2170	2170/2171	2171/2172	2172/2173	2173/2174	2174/2175	2175/2176	2176/2177	2177/2178	2178/2179	2179/2180	2180/2181	2181/2182	2182/2183	2183/2184	2184/2185	2185/2186	2186/2187	2187/2188	2188/2189	2189/2190	2190/2191	2191/2192	2192/2193	2193/2194	2194/2195	2195/2196	2196/2197	2197/2198	2198/2199	2199/2200	2200/2201	2201/2202	2202/2203	2203/2204	2204/2205	2205/2206	2206/2207	2207/2208	2208/2209	2209/2210	2210/2211	2211/2212	2212/2213	2213/2214	2214/2215	2215/2216	2216/2217	2217/2218	2218/2219	2219/2220	2220/2221	2221/2222	2222/2223	2223/2224	2224/2225	2225/2226	2226/2227	2227/2228	2228/2229	2229/2230	2230/2231	2231/2232	2232/2233	2233/2234	2234/2235	2235/2236	2236/2237	2237/2238	2238/2239	2239/2240	2240/2241	2241/2242	2242/2243	2243/2244	2244/2245	2245/2246	2246/2247	2247/2248	2248/2249	2249/2250	2250/2251	2251/2252	2252/2253	2253/2254	2254/2255	2255/2256	2256/2257	2257/2258	2258/2259	2259/2260	2260/2261	2261/2262	2262/2263	2263/2264	2264/2265	2265/2266	2266/2267	2267/2268	2268/2269	2269/2270	2270/2271	2271/2272	2272/2273	2273/2274	2274/2275	2275/2276	2276/2277	2277/2278	2278/2279	2279/2280	2280/2281	2281/2282	2282/2283	2283/2284	2284/2285	2285/2286	2286/2287	2287/2288	2288/2289	2289/2290	2290/2291	2291/2292	2292/2293	2293/2294	2294/2295	2295/2296	2296/2297	2297/2298	2298/2299	2299/2300	2300/2301	2301/2302	2302/2303	2303/2304	2304/2305	2305/2306	2306/2307	2307/2308	2308/2309	2309/2310	23
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ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS
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Other Government Entities					
SASSA	-	12 851	12 178	12 851	12 178
	-	12 851	12 178	12 851	12 178
TOTAL	85 060	-	703 321	433 877	433 877

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ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS
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ANNEXURE 5
INTER-GOVERNMENT PAYABLES

GOVERNMENT ENTITY	Confirmed balance outstanding		Unconfirmed balance outstanding		TOTAL		Cash in transit at year end 2020/21 *	
	31/03/2021	31/03/2020	31/03/2021	31/03/2020	31/03/2021	31/03/2020	Payment date up to six (6) working days before year end	Amount
	R'000	R'000	R'000	R'000	R'000	R'000		R'000
DEPARTMENTS								
Current								
Department of Art & Culture	-	-	-	-	-	-	-	-
Department of Agriculture	-	-	-	-	-	-	-	-
Department of Health	-	1	-	-	-	1	-	-
Department of Justice	-	376	-	1 151	-	1 527	-	-
Department of Education	-	-	-	-	-	-	-	-
Department of Transport	-	-	-	-	-	-	-	-
Department of Social Development	-	-	-	-	-	-	-	-
Department of Economic Development	-	-	-	-	-	-	-	-
Department of Health- Limpopo	-	-	-	-	-	-	-	-
Government Printing	-	-	-	-	-	-	-	-
Department of Social Development-National	-	-	-	-	-	-	-	-
PALAMA	-	-	-	-	-	-	-	-
SAPS	-	-	-	-	-	-	-	-
Office of the Premier	-	-	-	-	-	-	-	-
Department of Labour	-	-	-	-	-	-	-	-
Co-Operative government & Trad	23	-	-	-	23	-	-	-
Human Settlement	-	-	-	-	-	-	-	-

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Correctional Services	-	-	-	-	-	-	-	-	-
Provincial Treasury	3 461	-	-	-	-	3 461	-	-	-
Subtotal	3 484	377	-	1 151	3 484	1 528	-	-	-
Non-current	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-	-
TOTAL	3 484	377	-	1 151	3 484	1 528	-	-	-
OTHER GOVERNMENT ENTITY									
Current	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-	-
Non-current	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-	-
TOTAL INTERGOVERNMENT PAYABLES	3 484	377	-	1 151	3 484	1 528	-	-	-

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ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS
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ANNEXURE 6
INVENTORIES

Inventories for the year ended 31 March 2021

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

Insert major category of inventory	Insert major category of inventory	Insert major category of inventory	Insert major category of inventory	Insert major category of inventory	TOTAL
R'000	R'000	R'000	R'000	R'000	R'000
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-

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ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS
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Inventories for the year ended 31 March 2020

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

[illegible]

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**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS
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**ANNEXURE 7
MOVEMENT IN CAPITAL WORK IN PROGRESS**

MOVEMENT IN CAPITAL WORK IN PROGRESS FOR THE YEAR ENDED 31 MARCH 2021

	Opening balance	Current Year Capital WIP	Ready for use (Asset register) / Contract terminated	Closing balance
	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	-	-	-	-
BUILDINGS AND OTHER FIXED STRUCTURES	39 047	27 105	17 762	48 390
Dwellings	-	-	-	-
Non-residential buildings	39 047	27 105	17 762	48 390
Other fixed structures	-	-	-	-
LAND AND SUBSOIL ASSETS	-	-	-	-
Land	-	-	-	-
Mineral and similar non-regenerative resources	-	-	-	-
SOFTWARE	33 420	-	-	33 420
Software	33 420	-	-	33 420
MASTHEADS AND PUBLISHING TITLES	-	-	-	-
Mastheads and publishing titles	-	-	-	-
PATENTS, LICENCES, COPYRIGHT, BRAND NAMES, TRADEMARKS	-	-	-	-
Patents, licences, copyright, brand names and trademarks	-	-	-	-
RECIPES, FORMULAE, PROTOTYPES, DESIGNS, MODELS				



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Recipes, formulae, prototypes, designs, models	-	-	-	-
SERVICES AND OPERATING RIGHTS	-	-	-	-
Services and operating rights	-	-	-	-
TOTAL	72 467	27 105	17 762	81 810

MOVEMENT IN CAPITAL WORK IN PROGRESS FOR THE YEAR ENDED 31 MARCH 2020

	Opening balance	Prior period error	Current Year Capital WIP	Ready for use (Asset register) / Contract terminated	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	-	-	-	-	-
BUILDINGS AND OTHER FIXED STRUCTURES	34 323	-	31 582	31 597	31 597
Dwellings	-	-	-	-	-
Non-residential buildings	34 323	-	31 582	31 597	31 597
Other fixed structures	-	-	-	-	-
LAND AND SUBSOIL ASSETS	-	-	-	-	-
Land	-	-	-	-	-
Mineral and similar non-regenerative resources	-	-	-	-	-
SOFTWARE	33 420	-	-	-	33 420
Software	33 420	-	-	-	33 420
MASTHEADS AND PUBLISHING TITLES	-	-	-	-	-

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Mastheads and publishing titles	-	-	-	-	-
PATENTS, LICENCES, COPYRIGHT, BRAND NAMES, TRADEMARKS	-	-	-	-	-
Patents, licences, copyright, brand names and trademarks	-	-	-	-	-
RECIPES, FORMULAE, PROTOTYPES, DESIGNS, MODELS	-	-	-	-	-
Recipes, formulae, prototypes, designs, models	-	-	-	-	-
SERVICES AND OPERATING RIGHTS	-	-	-	-	-
Services and operating rights	-	-	-	-	-
TOTAL	67 743	-	31 582	31 597	130 922



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ANNEXURE 8A
INTER-ENTITY ADVANCES PAID (note 14)

ENTITY	Confirmed balance outstanding		Unconfirmed balance outstanding		TOTAL	
	31/03/2021	31/03/2020	31/03/2021	31/03/2020	31/03/2021	31/03/2020
	R'000	R'000	R'000	R'000	R'000	R'000
NATIONAL DEPARTMENTS						
	-	-	-	-	-	-
	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-
PROVINCIAL DEPARTMENTS						
	-	-	-	-	-	-
	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-
PUBLIC ENTITIES						
	-	-	-	-	-	-
	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-
OTHER ENTITIES						
	-	-	-	-	-	-
	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-

**KWAZULU-NATAL DEPARTMENT OF PUBLIC WORKS
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**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS
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**ANNEXURE 8B
INTER-ENTITY ADVANCES RECEIVED (note 21 AND note 22)**

ENTITY	Confirmed balance outstanding		Unconfirmed balance outstanding		TOTAL	
	31/03/2021	31/03/2020	31/03/2021	31/03/2020	31/03/2021	31/03/2020
	R'000	R'000	R'000	R'000	R'000	R'000
NATIONAL DEPARTMENTS						
Current						
	-	-	-	-	-	-
	-	-	-	-	-	-
Subtotal						
Non-Current						
	-	-	-	-	-	-
	-	-	-	-	-	-
Subtotal						
PROVINCIAL DEPARTMENTS						
Current						
Office of the Premier	-	-	10 309	10 309	10 309	10 309
Human Settlement	-	-	-	-	-	-
Health Advance	-	-	-	-	-	-
Subtotal	-	-	10 309	10 309	10 309	10 309
Non-Current						
	-	-	-	-	-	-
	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-
PUBLIC ENTITIES						
Current						
	-	-	-	-	-	-
	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-
Non-Current						



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Subtotal	-	-	-	-	-	-
OTHER ENTITIES						
Current	-	-	-	-	-	-
	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-
Non-Current	-	-	-	-	-	-
	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-
TOTAL	-	-	10 309	10 309	10 309	10 309
Current	-	-	10 309	10 309	10 309	10 309
Non-current	-	-	-	-	-	-

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**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS
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**ANNEXURE 9
ADDITIONAL INFORMATION ON IMMOVABLE ASSETS**

1. Un-surveyed land

There are parcels of land around the province that have not been surveyed to date. This is a very costly exercise therefore the estimated completion of the surveying process for the province will mostly depend on the availability of funding.

Province	Estimated completion date
KZN	2022/2023

2. Deemed vested

Below are properties deemed to vest in the province in terms of the Constitution however, the vesting process has not been completed and are therefore not included in the asset register of the department, as title has not been endorsed as yet. A separate register is maintained. As a result of the provincial function, the properties are managed by the provincial government and include the following:

Land parcels 326 407
Facilities per function:

Facilities	2021	2020
Schools	138	246
Hospitals	1	4
Clinics	17	31
Office Buildings	28	30
Housing	51	62
Other	95	116
Storage		
Total	330	489



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3. Facilities on land not surveyed

There are certain facilities utilized by the provincial government in achieving its service delivery objectives. These were constructed on land that has not yet been surveyed, as per 1 above. These facilities are managed and maintained by the provincial government and include the following:

Facilities	2021	2020
Schools	216	291
Hospitals	1	2
Clinics	37	36
Office Buildings	23	24
Housing	41	60
Other	21	31
Total	344	444

4. Facilities on land where a right to use exists

The following facilities were constructed on land where a right to use exists. The average right is for an undefined period, where after the facilities will be surveyed and/or subdivided where applicable and transferred to the name of the Provincial Government of KwaZulu-Natal. Facilities include the following:

Facilities	2021	2020
Schools	4 579	4 449
Hospitals	34	29
Clinics	428	405
Office Buildings	196	179
Housing	249	236
Storage	1	1
Other	346	359
Total	5 833	5 658

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5. Contingent assets

The following properties are indicated as property belonging to the State, but not accounted for by any of the mandated custodians. The ownership of the properties needs further research and is thus reflected as contingent assets until clarification is achieved. The properties have been grouped according to function:

Facilities	2021	2020
Schools	21	20
Hospitals	1	1
Clinics	10	16
Office Buildings		
Dwellings		
Storage		
Other	94	118
Total	126	155

6. Facilities on surveyed and unregistered land parcels

There are certain facilities utilized by the provincial government in achieving its service delivery objectives. These are constructed on land that is surveyed but not yet registered with the Deeds Office, due to parent farms not being surveyed by the Department of Rural Development and Land Reform. These facilities are managed and maintained by the provincial government and include the following:

Facilities	2021	2020
Schools	357	304
Hospitals	3	-
Clinics	29	28
Office Buildings	10	7
Dwellings	28	9
Storage		-
Other	19	14
Total	446	362



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ANNEXURE 10*

DEPARTMENT OF HUMAN SETTLEMENTS HOUSING RELATED EXPENDITURE CLASSIFICATION

	2020/21 R'000	2019/20 R'000
Inventories		
<i>List the items for correct expenditure</i>		
	-	-
	-	-
	-	-
Subtotal		
Expenditure for capital assets		
<i>List the items for correct expenditure</i>		
	-	-
	-	-
Subtotal		
Transfers and subsidies		
<i>List the items for correct expenditure</i>		
	-	-
	-	-
Subtotal		
TOTAL		

Capital commitments

	Note	2020/21 R'000	2019/20 R'000
Buildings and other fixed structures		-	-
Heritage assets		-	-
Machinery and equipment		-	-
Specialised military assets		-	-
Land and subsoil assets		-	-
Biological assets		-	-
Intangible assets		-	-
Total		-	-

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ANNEXURE 11
COVID 19 RESPONSE EXPENDITURE
Per quarter and in total

Expenditure per economic classification	2020/21					2019/20
	Q1	Q2	Q3	Q4	Total	Total
	R'000	R'000	R'000	R'000	R'000	R'000
Compensation of employees	-	18 559	3 694	2 160	24 413	-
Goods and services	1 943	1 460	1 356	910	5 669	29
List all applicable SCOA level 4 items						
Cons supplies	117	912	576	122	1 727	29
Property payments	1 826	548	780	788	3 942	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Transfers and subsidies						
List all applicable SCOA level 4 items						
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Expenditure for capital assets						
List all applicable SCOA level 4 items						
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-

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Other expenditure not listed above
List all applicable SCOA level 4 items

[illegible]

TOTAL COVID 19 RESPONSE EXPENDITURE



KWAZULU-NATAL PROVINCE

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REPUBLIC OF SOUTH AFRICA

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