NCPT

NORTHERN CAPE PROVINCIAL TREASURY

Annual Report

2020/2021 Financial Year

We serve with passion. We deliver on time.

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PART A: GENERAL INFORMATION

1. DEPARTMENT GENERAL INFORMATION

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2. LIST OF ABBREVIATIONS/ACRONYMS

AGSA	Auditor General of South Africa
AO	Accounting Officer
BBBEE	Broad Based Black Economic Empowerment
CFO	Chief Financial Officer
MEC	Member of Executive Council
HOD	Head of Department
PFMA	Public Finance Management Act
TR	Treasury Regulations
MTEF	Medium Term Expenditure Framework
SMME	Small Medium and Micro Enterprises
SCM	Supply Chain Management
EU	European Union
SITA	State Information Technology Agency
SDIP	Service Delivery Improvement Plan

3. FOREWORD BY THE MINISTER/MEC

In fulfilling our vision of a Northern Cape that is modern, growing and successful, the Provincial Treasury continued to focus on its mandated responsibility of promoting sound financial management practices and fiscal management to achieve good governance in accordance with Section 195 of the Constitution.

The Northern Cape Provincial Treasury's 2020/21 Annual Report encapsulates the strides made to promote sound processes, controls and improved fiscal and governance capabilities in Departments, Municipalities and Public Entities. However, this is not an easy task, particularly as it is aimed at reducing unauthorised, irregular, fruitless and wasteful expenditure thereby improving audit outcomes.

During the 2020/21 year under review, fiscal consolidation formed the cornerstone of our fiscal framework with the primary focus on expenditure controls and institutionalized cost containment measures to remain within budget. To this end we managed to curb over expenditure by adopting necessary frameworks towards filling vacant funded positions within the provincial administration.

This endeavour was supported by an intense stakeholder consultations and communications campaign, towards ensuring that we remain within the allocated funds particularly on Compensation of Employees.

The Northern Cape economy did not escape the challenges presented by the global economic downturn that were further compounded by the onset of Covid-19, which was first felt in December 2019. This has dealt an additional heavy blow to the Norther Cape fiscal position. That required urgent joint efforts to mitigate the impact of the pandemic in order to save jobs more especially in the public service and the entire Northern Cape Province economy at large.

In addressing the economic challenges, the department adopted a focussed approach to support, monitor and capacitate the PFMA and MFMA institutions. Key amongst activities included monitoring of the implementation of the budgeting framework by municipalities, providing guidance on budget planning and implementation, monitoring, evaluating and reporting on budget implementation, as well as the monitoring and reporting on compliance in building their own resource resilience.

I wish to acknowledge and thank the management and staff of the department for their efforts in creating an environment conducive to promoting sound financial management practices and fiscal management to achieve good governance in the Northern Cape. While we celebrate successes, lessons learnt throughout the reporting period, it also helped us to shape our future efforts to better serve the entire population of the Northern Cape.

Therefore, it gives me a great pleasure to present the Annual Report of the Northern Cape Provincial Treasury for the 2020/2021 financial year.

A Vosloo

MEC of Finance and Economic Development and Tourism

31 August 2021

4. REPORT OF THE ACCOUNTING OFFICER

The 2020/21 financial year was a challenging year for the country and the world whereby our resilience, agility and adaptability was tested. We experienced an unprecedented health crisis in a form of the COVID-19 pandemic which reminded us that there is no price that can be placed on human-life. Our cause of action had to change, plans had to be amended, the public and private sector had to pull together all available resources to ensure the attainment of improved health and quality life for all citizens.

Provincial Treasury played a pivotal role during the crises by ensuring that we maintain a balanced fiscal framework amidst the weak economy exacerbated by the Covid pandemic. We continued to exercise control over the budget, managed expenditure, provided support and guidance to provincial departments, public entities and municipalities. In an effort to reducing the wage bill, PERSAL function was closed for departments and centralized at PT on directive of the Executive Council. As a result, of this intervention, some of the departments have realized a small amount of saving in the compensation budget and the Province did not overspend on the compensation budget. This assisted in stabilizing the wage bill in the Province.

The impact of the Covid-19 working protocols resulted in the department only achieving 85% of its targets, even-though Treasury was essential services we could not adequately support our clients due connectivity challenges and restrictions placed on travelling and face to face engagements. The department continues to experience high vacancy rate, due to number of resignations and the moratorium that was placed on filling vacancies which affected the performance of the department thus not achieving all its targets.

The sustainable management programme prepared the main budget and three adjustment budgets due to the budget reductions that were implemented as a result of the fiscal consolidation process and reprioritisation towards the Covid 19 control measures. Featuring prominently in the current year is that the province tabled a special adjustment budget which included reprioritisation of an amount of R529 million which was redirect towards Covid -19 measures. Additional to that the Province further tabled the main budget and the third and fourth Adjustment budget, mainly due to a provincial allocation as well as for additional funds allocated to conditional grants for the Department of Coghsta and Education. Municipalities were supported during the preparation of budgets and successfully held the mid-term and budget engagements.

The assets and liabilities programme closely monitored implementation of the National Treasury Instruction Notes and was instrumental in providing guidance on procurement of the PPE during the year. A PPE procurement report was compiled and published. The BBBEE targets were monitored against the provincial targets and the province had spent 46% of its goods & services and capital budget on local based companies. The programme compiled financial statements which were submitted for auditing and attained a clean audit for the 4th year in a row. Due to strict cash management, the province closed with a positive bank balance on the 31 March 2021.

Financial governance compiled and tabled the 2019/20 consolidated financial statements for provincial departments and public entities. The programme monitored compliance on payments to creditors and audit action plans to improve accountability by the PFMA and MFMA institutions. The finance bill was also passed reducing the unauthorised expenditure of the province.

A multi tasked team was established to deal with the applications for the condonment of irregular expenditure since the function was devolved from National Treasury to Provincial Treasury. The committee dealt with applications to the total amount of R1.117 billion from 5 departments and 2 Public entities.

All the activities and decisions taken thus far in the financial year were to ensure that we achieve good financial governance and financial sustainability of the province

4.2 Overview of the financial results of the department:

4.2.1 Departmental receipts

Departmental receipts	2020/2021			2019/2020		
	Estimate	Actual Amount Collected	(Over)/Under Collection	Estimate	Actual Amount Collected	(Over)/Under Collection
	R'000	R'000	R'000	R'000	R'000	R'000
Sale of goods and services other than capital assets	162	203	(41)	154	186	(26)
Interest, dividends and rent on land	923	23,847	(22,924)	881	28,897	(28,016)
Sale of capital assets	102	56	46	96	33	56
Financial transactions in assets and liabilities	16	219	(203)	14	62	(48)
Total	**1,203**	**24,325**	**(23,122)**	**1,145**	**29,178**	**(28,034)**

Provincial Treasury as an oversight department generates revenue primarily from interest received on the provincial consolidated bank account. The over collection on interest received is due proper cash-flow management processes within Provincial Treasury, which ensured that the province does not utilise its overdraft facilities. Included in sale of goods and services is parking fees, service commission and sale of capital assets. There was an over collection in all categories of revenue which includes, sale of capital assets, sale of goods and services other than capital assets and Financial transaction in assets and liabilities. There was an under collection within sale of capital assets as there was no asset auction conducted in this financial year.

4.2.2 Programme Expenditure

Programme Name	2020/2021			2019/2020		
	Final Appropriation	Actual Expenditure	(Over)/ Under Expenditure	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
Administration	107,528	95,312	12,216	105,704	102,158	3,546
Sustainable Resource Management	54,631	49,920	4,711	70,984	68,350	2,634
Asset and Liabilities Management	42,310	40,509	1,801	53,221	51,844	1,377
Financial Governance	25,893	23,807	2,086	29,221	27,238	1,983
Provincial Internal Audit	28,719	28,203	516	33,078	31,682	1,396
Total	**259,081**	**237,751**	**21,330**	**292,208**	**281,272**	**10,936**

The above underspending of R21.3 million or 8.2% of adjusted budget of R259.081 million, is due to none filling of vacant funded posts and the non- implementation of the living cost of adjustment. And the impact of relocation cost due to delays in the finalization of floors and tender processes. The following are the reasons for variances per programme:

Administration

The underspending is mainly because of the delay in the finalization of the office furniture and cabling tenders, which were envisaged to be completed before year-end. Both projects are due to be finalized in the new financial year. The office furniture tender has already been finalized and order issued office furniture are due for delivery in the next 4-6 weeks. The delay in the completion of the renovation has also contributed to the underspending as the department does not pay the rate budgeted for floors not occupied, thus the underspending on operating leases.

These funds will be surrendered to the revenue fund.

Sustainable Resource Management

During the adjustment budget funds were allocated for filling of critical posts and municipal support programme posts, however subsequently an instruction was issued by Office of the Premier that no post should be filled as a result of the continuing budget cuts placed on the Province due the Covid-19 pandemic. Filling of vacancies will worsen the impact of the budget cut for the Province as a whole. Thus these posts were not filled.

Assets and Liabilities Management

The underspending due to the reduced spending on interest for bank overdraft.

Financial Governance

Funding was allocated for the filling of posts within the programme; however, moratorium processes stopped the process. Provision was made for auditing of the consolidated AFS however; audits were not yet finalized thus underspending on good and service.

Provincial Internal Audit

There were training initiatives that rolled over to the next financial year, these are continuing and will be finalized in the new financial year. Furthermore, the underspending is also attributed to delays in filling of vacancies, that also resulted in underspending on travel and subsistence.

4.3 Virements, shiftings and roll overs

Virements
At the end of 2020/21 financial year, the department did not effect virements.

Shifting
Shifting of funds was done within all programmes to defray over- expenditure incurred in the sub programmes due to budget cuts.
Roll over Funds
The department did not apply for any rollovers from the current financial to the new financial year.

4.4 Unauthorised, Irregular, Fruitless and Wasteful expenditure

Department's internal controls have proven to be effective in that there was no occurrence of unauthorised and irregular expenditure in the current for the financial year.

There was a slight increase in fruitless and wasteful expenditure due to unavoidable cancellations. The amount for the current financial year amounts to R108 000. Fruitless and Wasteful expenditure is mainly due to cancellation fees on accommodation and flights, which resulted from unavoidable changes to schedules. It needs however to be mentioned that subsequent to the investigation processes of fruitless and wasteful expenditure, the department is in the process of condoning R68 000 of the afore-mentioned amount.

4.5 Future plans of the department

The embarked on a process of re-engineering our organizational structure for better co-ordination of oversight activities with specific focus to PFMA and MFMA. The process has prompted a rationalisation of services that requires re-organisation within the department. The process was completed and this resulted in the department creating an additional programme in the structure in the name of Municipal Finance. This was done in an effort to do more with less; the Department has made changes to its reporting and functional structure by re-organising of functions, separation or combination of functions to ensure efficiencies. This resulted in the budget and programme structure of the department being changed of separate MFMA functions from all other programmes in the department and having it as a stand-alone, in order to meet the demand of services from municipalities

4.6 Public Private Partnerships

Due to the nature of the department's functions, it does not have or has proposed Private Public Partnerships (PPP). Our role as Treasury is to assist/facilitate the registering of PPP of service delivery departments.

4.7 Discontinued activities/ New proposed activities

The department had to find a way of making sure that officials in the department and districts are able to operate while being offsite and this meant at looking at our tools of trade and making sure that they operate.
There are no services or activities that were discontinued during the year under review.

4.8 Supply chain management

The department continued to implement the Provincial Preferential Procurement Framework, which was as approved by the Executive Council in 2018/19 financial year. The Departmental Supply Chain Management Policy has also been aligned to the framework. Quarterly spending trends are monitored to ensure that the targets in the Provincial Preferential Procurement Framework are achieved.

4.9 Gifts and Donations received in kind from non-related parties

No gifts and donations were received in kind from non-related parties. The Department as part of Provincial Government donated goods to recipients identified during EXCO Outreaches through the department's corporate social investment.

4.10 Exemptions and deviations received from the National Treasury

No exemption or deviations have been granted from National Treasury for the year under review.

4.11 Events after the reporting date

No significant events which have financial implication occurred after the reporting date except for the Labour Appeal Court 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 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. The ruling of the Constitutional Court will confirm if the department will be obligated to pay the salary increases in dispute.

I wish to thank the staff of Provincial Treasury for the commitment to fulfilment of our vision and employ them to continue with the exceptional work which ensure that we remain the heartbeat of sound financial management.

GL Bosvark
Acting Accounting Officer
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 from any omissions.

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

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

The Accounting Officer is responsible for the preparation of the annual financial statements and for the judgements made in this information.

The Accounting Officer is responsible for establishing and implementing a system of internal control that has been designed to provide reasonable assurance as to the integrity and reliability of the performance information, the human resources information and the annual financial statements.

The external auditors are engaged to express an independent opinion on the annual financial statements.

In my opinion, the annual report fairly reflects the operations, the performance information, the human resources information and the financial affairs of the department for the financial year ended 31 March 2021.

Yours faithfully

GL Bosvark
Acting Accounting Officer
31 August 2021

6. STRATEGIC OVERVIEW

6.1. Vision

To be the heartbeat of sound financial management that support economic growth and development.

6.2. Mission

To strive to promote sound fiscal policy that enables financial sustainability and support economic development.

6.3. Values

Batho Pele

Integrity

Excellence

Professionalism

7. LEGISATIVE AND OTHER MANDATES

LEGISLATION	PURPOSE
Constitution of the Republic South Africa 1996	The supreme law of the Republic, law or conduct inconsistent with it is invalid and the obligations imposed by it must be fulfilled.
Public Finance Management Act (Act 1 of 1999) as amended (PFMA)	To regulate financial management in the National Government and Provincial Governments, to ensure that all revenue, expenditure, assets and liabilities of the Governments are managed efficiently and effectively; to provide for the responsibilities of persons entrusted with financial management in those Governments and to provide for matters connected therewith.
Division of Revenue Act as annually enacted	To provide for the equitable division of revenue anticipated to be raised nationally among the national, provincial and local spheres of government and the reporting requirements for allocation pursuant to such division; to permit the withholding and the delaying of payments in certain circumstances; to provide for liability for costs incurred in litigation in violation of the principles of co-operative governance and intergovernmental relations and to provide for matters connected therewith.
Treasury Regulations, March 2005 (as amended)	To regulate for the requirements for strategic planning as the basis for the preparation of budgets; To set minimum standards for financial management, clarification of roles; to instilling a culture of output measurement; to regulate and provide guidelines for the handling of property, disposal of state assets, disposal of immovable state assets and procurement.
Preferential Procurement Policy Framework Act (Act 5 of 2000)	To provide regulatory framework enabling and assisting departments and potentially disadvantaged Individuals (HDI's) in the sustainable development and implementation of preferential procurement system.
Preferential Procurement Regulations	To promote the introduction of practical measures pertaining to application of the points system referred to in the Act; the call for evaluation and allocation of tenders in accordance with the preference policy.
Public Service Act (Act 103 of 1994) as amended	To provide for the organization and administration of human resources management which includes the regulation of conditions of employment, terms of office, discipline, retirement and discharge of staff and matters connected therewith.
Occupational Health and Safety Act	To provide for the Health and Safety of persons at work and for the health and safety of persons connected with the use of plant and machinery; the protection of persons other than persons at work against hazards to health and safety arising out of or in connection with the activities of persons at work; to establish an advisory council for

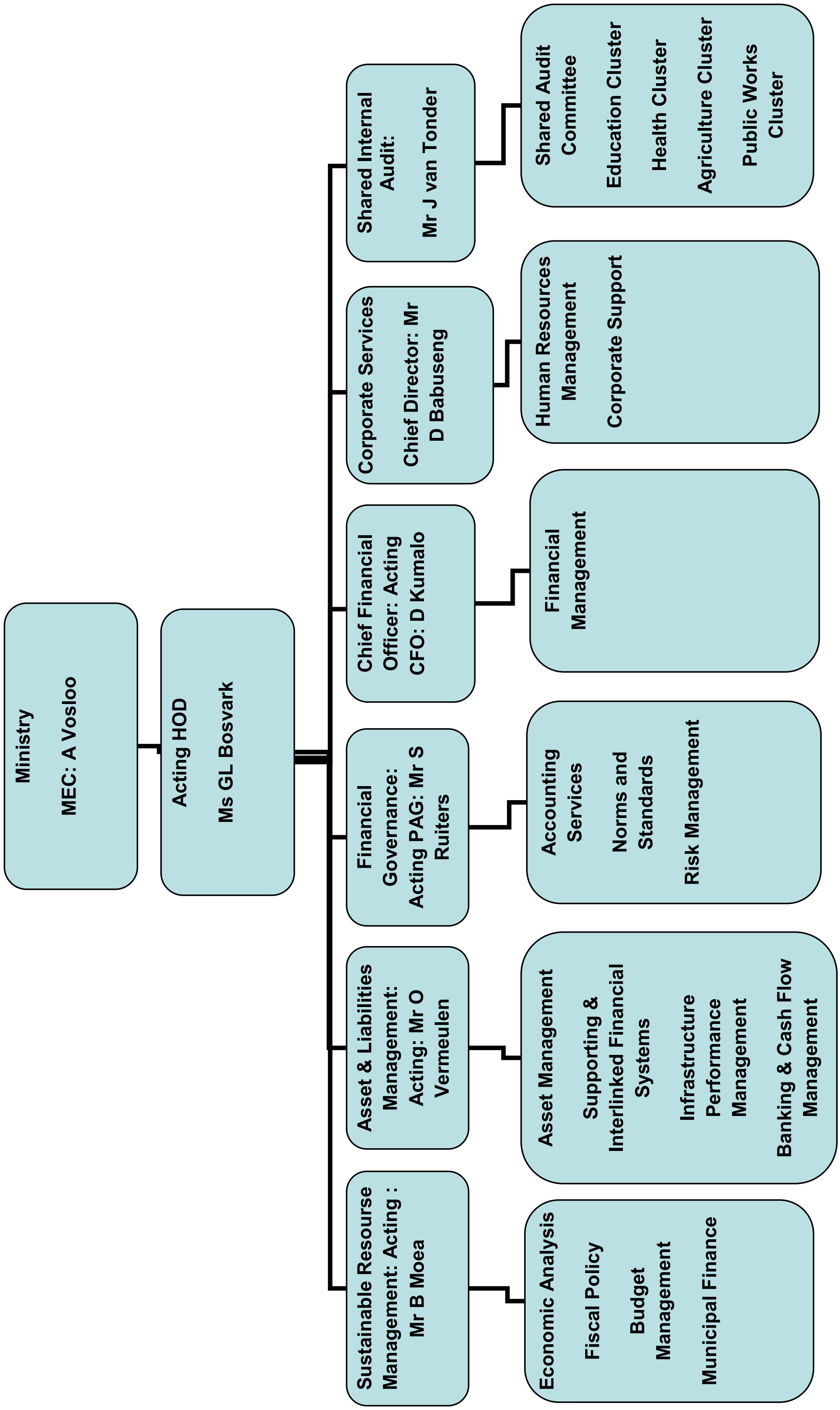
	occupational health and safety; to provide for matters connected therewith.
Promotion of Access to Information Act, 2000 (Act 2 of 2000)	To give effect to constitutional right of access to any information held by the state and any information that is held by another person and that is required for the exercise or protection of any rights; and to provide for matters connected therewith.
Employment Equity Act, 1998 (Act 55 of 1998)	To regulate the process and procedures in achieving a diverse and competent workforce broadly representative of demographics of the country and eliminating unfair discrimination in employment towards implementing equity.
Labour Relations Act, 1995 (Act 66 of 1995)	To regulate and guide organisations in recognizing and fulfilling their roles in effecting labour harmony and democratization of the workplace.
Municipal Financed Management Act, 2003 (Act 56 of 2003) (MFMA)	To secure sound and sustainable management of the financial affairs of the municipalities and other institutions in the local sphere of government; to establish treasury norms and standards for the local sphere of government and to provide for matters connected therewith.
Municipal Systems Act (2000) and Development facilitation Act (1995)	To support and monitor municipal Integrated Development Planning (IDP)
Skills Development Act 1998 (Act 97 of 1998)	To provides an institutional framework to devise and implement national, sector and workplace strategies to develop and improve the skills of the South African workforce; to provide for the financing of skills development by means of a levy-grant scheme and a national skills fund, to provide for and regulate employment services; and to provide for matters connected therewith.
Skills Development Levies Act (Act 9 of 1999)	To imposing the payment of a skills development levy on employers; establishment of a system for the recovery and disbursement of levies for purpose of funding skills development training in accordance with approved skills development strategy.
Qualification Authority Act, 1995	To provide for learner ship that lead to recognized occupational qualification; provide for matters connected therewith.

POLICY MANDATES	PURPOSE
National Development Plan	The department should ensure that its plans are aligned to the country's development plan. This will ensure achievement of socio-economic development and growth.
Medium Term Strategic Framework(MTSF) 2014 -2019	The department must develop a five year strategic plan and budget requirement taking into account the medium-term imperatives as outlined in the MTSF 2014 – 2019
Northern Cape Provincial Growth and Development Strategy (NCPGDS)	Given the limitations of funding from the equitable share and provincial own revenue, the department has a responsibility to find alternative mechanisms to leverage additional funding for promoting growth and development in the province
Integrated Development Plans	To assist in determining the credibility of Integrated Development Plans and Municipal Budgets as well as facilitate integrated planning among the three spheres of government
Human Resource Development Strategy	To maximise the potential of the people of South Africa, through the acquisition of knowledge, skills and values, to work productively and competitively in order to achieve a rising quality of life for all, and to set in place an operational plan, together with the necessary institutional arrangements, to achieve this.
Implementation of the PT & COGHSTA MoU	To clarify the roles and consolidate efforts between NCPT and COHGSTA in rendering support to municipalities; Collaborate and cross cutting issues and synchronise efforts in providing assistance to municipalities through ''Back to Basics'' programme.
Provincial strategy to support municipalities	• Promote credible and reliable financial reporting by enforcing; • The implementation of control activities in all financial management functional areas; • Build financial management capacity in municipalities in a holistic approach by addressing individual institutional and organisation gaps; • Enhance control environment in municipalities to improve oversight and accountability; • Municipal financial viability through sustainable operations that will enable service delivery.

7.1 Other relevant legislation and important documents:

- SITA Act;
- Provincial Appropriation Act;
- Provincial Adjustment Appropriation Act;
- Provincial Finance Act;
- Public Service Regulations, 2001;
- Public Service Co-ordinating Bargaining Council Collective Agreements;
- Basic Conditions of Employment Act;
- Intergovernmental Fiscal review;
- Report of the Auditor-General on the accounts of Government;
- Budget review documents;
- Financial and Fiscal Commission's recommendations;
- Northern Cape Provincial Supply Chain Management Policy;
- Outcome-based Service Delivery Agreements.

8. ORGANISATIONAL STRUCTURE



9. ENTITIES REPORTING TO THE MEC

The Executive Authority provides political and strategic direction over the Department of Economic Development and Tourism and Provincial Treasury, thus Department of Economic Development and Tourism and its related Public Entities are listed as related parties.

PART B: PERFORMANCE INFORMATION

10. AUDITOR GENERAL'S REPORT: PREDETERMINED 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 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.

11. OVERVIEW OF DEPARTMENTAL PERFORMANCE

11.1. Service Delivery Environment

Provincial Treasury's primary mandate emanates from Public Finance Management Act of 1999, Section 17 and 18, which states that there must be a Provincial Treasury in each province responsible for financial matters in the province. Furthermore, the Municipal Finance Management Act (MFMA), 2003, in terms of section 5 indicates that Provincial Treasury should provide professional financial management and any related assistance to municipalities as and when required and may by mutual agreement assist municipalities in building its capacity for efficient, effective and transparent financial management".

The core functions and responsibilities of a Provincial Treasury are amongst others:

The preparation and exercising control over the implementation of the provincial annual and adjustment budgets;

- Monitoring local government budgets processes;
- Supporting and building capacity in local governments, which includes the coordination of the implementation of the MFMA;
- Ensuring compliance with the annual Division of Revenue Act;
- Promoting and enforcing transparency and effective management of revenue, expenditure, assets and liabilities of the provincial departments and public entities;
- Ensure compliance to Supply Chain Management (SCM) best practices;
- Coordinating and monitoring activities of risk management in the province;
- Investigating any systems of financial management and internal controls to be applied by the provincial departments and public entities to enhance effective and efficient financial management;
- PT is housing the Provincial Shared Internal Audit Unit and the Provincial Shared Audit Committees

Furthermore, Provincial Treasury is required to ensure that:

- Revenue enhancement and collection;
- Prudent management of provincial expenditure;
- Reduction of debt and unauthorised expenditure;
- Improvement of financial governance; and
- Management of the public sector wage bill.

11.2 Service Delivery Improvement Plan

The outbreak of the novel Covid-19 global pandemic proved to have a severe impact on our Service Delivery environment as a provincial government resulting in an increase in spending aimed at reducing the spread of the virus. Due to the nature of the Covid-19 disease, National Treasury relaxed some of the regulations to allow for the expedient procurement of necessary supplies to fight this pandemic by issuing instruction notes and circulars for compliance by Departments, Municipalities and Entities.

The impact of the COVID-19 crisis has proven to be highly heterogeneous, greatly affecting government spending and compliance with laws and regulations, with significant implications for crisis management and policy responses. Due to the shrinking Provincial fiscus, Departments were forced to reprioritise their spending to ensure that policy objectives are met as efficiently as possible. The audited Irregular Expenditure indicates that:

- The total cumulative irregular expenditure reported by the province increased by 5% from ***R11.9 billion*** in 2018/19 financial year to **R12.5 billion** in the 2019/20 financial year**;**
- The primary reason for the incurrence of Irregular Expenditure is non-compliance to Supply Chain Management (SCM) Prescripts caused by deficiencies in the internal control processes of departments
- From the balance of **R12.5 billion**, departments have requested for condoning irregular expenditure amounting to ***R1.132 billion*** (9%)
- An amount of **R681.177** million was addressed during the 2019/20 financial year through the condoning process coordinated by Provincial Treasury;

Measures were put in place to render the necessary support to all our stakeholders, however, our key service standard was compromised due to the unprecedented global pandemic as National Treasury relaxed some of the SCM processes. Our support mechanisms were further negatively affected by the abrupt change in operations as some of our Municipalities does not have digitised working tools.

Main Service and Standards

Key Service	Service Beneficiaries	Current/actual standard of service	Desired standard of service	Actual achievement
To promote compliance with supply chain management prescripts through capacity building initiatives that will prevent incurrence of irregular expenditure	Provincial Departments Municipalities Public Entities	- Approved strategic plan - Approved service charter	- Publishing of booklets with standards - Review of service charter	- Issued deviation framework which prescribes conditions of deviating from normal SCM processes - Input into the audit action plans of Departments - Oversight exercised in regards to submission of procurement plans - Ensured that SCM Policies are updated with latest PPPFA reforms - Distributed instruction notes issued by National - EXCO resolution on the termination of the extension of security contracts

Batho Pele Principles

Key Service	Current Standard	Desired Standard	Actual achievement
Consultation	- Policy Workshop - Training sessions - Roadshows	- Customer surveys - SCM Forum - HOD Forum - CFO forum	- HOD forum meetings where NCPT presented on SCM related matters such as Insourcing of Security Services, Irregular Expenditure
Service Standards	- Approved strategic plan - Approved service charter	- Publishing of booklets with standards - Review of service charter	- The Deviation Framework was approved and distributed to all Provincial Departments.
Openness & Transparency	- Quarterly SCM forums - Quarterly CFO forums - Advertising of tenders of e-Portal - Registration of suppliers on Central Supplier Database	- Reporting accumulated irregular expenditure at monthly HOD forum	- Reporting at the HOD forum on Irregular Expenditure
Access	- Display of service charter - Emails and telephone	- Set up helpdesk - Share information on Provincial Treasury website	- Information published on the Provincial Treasury website - Virtual platforms were used to facilitate meetings
Courtesy	- Approved service charter in place	- Review Service Charter and monitor implementation to promote customer relations and satisfaction	- Continuous engagement with clients

Key Service	Current Standard	Desired Standard	Actual achievement
Information	- Circulars and instruction notes - Prescripts and reforms on website	- Printing of brochures - Circulars and instruction notes displayed on website - Information in different languages (Afrikaans and English) - Induction programmes to new employees (clients) - Prescripts and reforms on website - Action plans to address AG findings - Monitoring of AG action plans	All circulars and instruction notes were circulated to Departments Instruction note 8 of 2019/20: - Emergency Procurement in response to National Disaster - MFMA circular No 100: Emergency procurement in response to COVID-19. - Instruction Note 3 of 2020/21: COVID 19 Disaster Management Central Emergency Procurement Strategy for PFMA organs of State - MFMA circular 101 – COVID 19 bulk procurement strategy for government Institutions - Instruction note 5 of 202/21: Emergency Procurement in response to National State of Disaster - MFMA circular 102 – Emergency Procurement in response to the National State of Disaster - Input into AG audit action plans for respective Departments and Municipalities - Monitoring of AG action plans and reporting at the Operation Clean Audit meetings
Redress	- Suggestion box for complaints and compliments in place - Client satisfaction surveys	- Suggestion box for complaints and compliments - Client handling system - Maintain register of complaints and feedback	-
Value for money	- Conducting compliance assessments once a year	- Reduce the incurrence of irregular expenditure. - Eliminate the non-compliance paragraph in the audit report	- Irregular Expenditure increased with 5% from the 2018/19 financial year to the 2019/20 financial year. The figure for the 2020/21 financial must still be audited.

Service delivery information tool

Current/actual information tools	Desired information tools	Actual achievements
IT infrastructure	Availability of laptops, data and cellphone availability for all officials in the department	The department managed to avail some of the tools of trade from official of Assistant Director and above
Network (Active Directory) Intranet	Full Digitisation(Wi-Fi Mobile devices, laptop connectivity (Sim cards on laptop) of treasury.	Wi-Fi mobiles were procured for officials in the department from Assistant Director and above that required offsite connectivity

Complaints mechanism(Fraud)

Current/actual complaints mechanism	Desired complaints mechanism	Actual achievements
Complaint box at the entrance of building	Anonymous line and email address	None

11.3 Organisational environment

In view of budget cuts, the department needed to restructure itself to meet all service delivery requirements within the constraint of limited budgets. The department also adopted a municipal strategy to enhance financial management and viability at local government level. In trying to make sure that we meet all these service delivery demands of the strategy we needed to rationalise our processes to ensure that we do more with less. In a bid to give effect to the strategy a new programme was developed in the departmental programme structure which is programme 5 the Municipal Finance. This in turn caused the organisational structure to be revised and this has required that we do proper consultation with all officials in the department and organised labour.

The current vacancy rating is posing serious challenges to the department, as there are a number of posts that have been vacant for period. The department is however in the process of costing priority posts that will be advertised in the current financial year.

The department is still operating with Acting HOD, and has a few Chief Director posts that are vacant. Even with this being said the department has still managed to achieve most of its objectives under the stringent Covid measures.

11.4 Key policy developments and legislative changes

The Revised Treasury Regulations have not been approved for implementation and the envisage date has not been provided yet.

The PPR of 2017 has been found to be invalid by the Constitutional Court, however the Minister is appealing it in the Appeals Court.

There were various disaster management directives that were published in light of the Covid-19 outbreak. Key policy changes were made with respect to procurement processes and submission dates.

12. ACHIEVEMENT OF INSTITUTIONAL IMPACTS AND OUTCOMES

Outcome	Outcome indicator	Baseline	Five-year target	Key achievements and progress on the 5 year target
Sound financial management and good financial governance	Provincial Audit outcomes	2 Qualified 9 Unqualified 2 Clean	13 Clean Audit Opinion for Departments	4 Qualified 6 Unqualified 3 Clean
		2 Disclaimed 15 Qualified 10 Unqualified 1 Clean 2 Outstanding	21 Unqualified 9 Qualified for municipalities	1 Disclaimer 10 Qualified 5 Unqualified 3 Clean 2 Outstanding AFS 9 Audits not finalised
	Reduction of wasteful and fruitless expenditure	R141 million	R70.5 million	R81 000 The fruitless & wasteful expenditure framework was issued to all departments requiring that the determination test must commence within 30 days after the expenditure was reported to the Accounting Officer.
	Reduction of irregular expenditure	R11 billion	R5.8 billion	R681.177 million Departments submitted request for condoning irregular expenditure of R1.132 billion during the 2020/21 FY that is 9% of the total. Health and Education that are the highest contributors has not yet submitted any request for condoning of irregular expenditure. The process of condoning the requests from departments is not yet finalised.
	Reduction of unauthorised expenditure	R961 million	R20 million	There is no reduction of unauthorised expenditure as represented in the 2019/20 audited Annual Financial Statements. However, the 2020 finance bill approved R550.846 million of unauthorised expenditure after submission of the AFS. Once the approved amount reflects on the system, the balance of unauthorised expenditure will be R429.532 million provided there is no new incurrence.
	Financial Management Capability	2.93 departments	4	None for departments and municipalities.

Outcome	Outcome indicator	Baseline	Five-year target	Key achievements and progress on the 5 year target
	Maturity Model (FMCMM)	2.64 municipalities		The last assessment was conducted in 2018/19 financial year and the focus nationally was about the development and implementation of financial management capability maturity improvement plans. However the department resolved that the outcome indicator should be discontinued to focus implementation plans of departments and municipalities.
Financial Viability and Sustainability of Province to accelerate economic growth	Balance of consolidated provincial bank account (exchequer account)	A negative bank balance and overdraft – R 200 million	Positive Bank Balance	The provincial bank account closed with a positive balance of R365 110 million as at 31 March 2021. This is mainly due to underspending of certain departments. The underlying overdraft has reduced by more than 20% percent of the baseline. i.e. - R142 408 million as at 31 March 2020. This has been due to the amount that was set-aside for the purpose of overdraft reduction.
	Reduced provincial debt	R1,7 billion in accruals	R850 million in accruals	A significant portion of the province's accrual relates to rates and taxes owed to Sol Plaatje Municipality by the department of Roads and Public works, a debt steering committee was established to facilitate this process. An amount of R80 million has already been made available through Public Works and paid to SPM however due to disputes around the amount owed by the Province SPM is currently cleaning the account with the intention of writing of the interest and once this process is concluded the accruals with be significantly reduced.
		R447 million in accounts receivable	R200 million in accounts receivables	Consultants were appointed on in 2019 and they were busy cleansing the data for the first six months of the project and are currently busy with the collection.

Outcome	Outcome indicator	Baseline	Five-year target	Key achievements and progress on the 5 year target
	Number of Municipalities that are financial viable	15 municipalities	30 municipalities	12 Municipalities This is due to the lack of collection of revenue by municipalities and the increase in non-payment by consumers. The has also affected the ability of municipalities to pay their creditors on time due to cash flow challenges. In order to improve, we will continue to intensify our support to municipalities by ensuring that all municipalities have cost containment policies in place to reduce expenditure, we will also assist municipalities to enter into affordable repayment arrangements with all their creditors especially Eskom and Waterboards. We will continue to assess the implementation of municipal budgets and escalate any matters of non – compliance to the MEC for further handling. Fiscal Policy is also intending to roll-out the tariff tool to help municipalities to achieve cost reflective tariffs.
	% government set aside spend by provincial departments on Designated groups to in accelerating economic growth	39% on locally based companies 57% black owned companies 10% on youth owned companies 20% on women owned companies 1% on disabled owned companies	60% on locally based companies 60% on black owned companies 30% on youth owned companies 20% on women owned companies 5% on disabled owned companies	EME Nationally: 35% Provincially: 27% QSE Nationally: 22.7% Provincially:11.9% Nationally: 8.8% Provincially: 7.4% Nationally: 16.3% Provincially: 11% Nationally: 0.14% Provincially: 0.13%

13. INSTITUTIONAL PROGRAMME PERFORMANCE INFORMATION

13.1 Programme 1: Administration

To provide and maintain high quality support services to the Executive Authority and the department pertaining to sound financial management, human resource management and administration.

The programme consists of the following sub-programmes:

- Office of the MEC
- Management Services
- Corporate Services
- Financial Management (Office of the CFO)
- Security and Records Management

<u>Outcomes, outputs, output indicators, targets and actual achievements</u>

This programme contributes to the improvement of sound financial management and good governance within the department. Irrespective of the challenges posed by the Covid-19 pandemic, the programme ensured the following amongst others:

- A clean audit opinion was maintained by the department;
- Support was provided to other programmes in ensuring that performance targets are achieved. This was done by providing additional working tools and creating a conducive IT enabled environment within the Covid -19 restrictions;
- Finalising the relocation of officials to one building.

The programme through the department's Special Programmes activities supported women, youth and persons with disabilities during the year under review. Programmes included back to school, Gender

Based violence and Disability campaigns.

Sub programme: Office of the MEC

Office of the MEC is responsible for providing strategic direction and support in ensuring that the department fulfils its mandate. Oversight was provided in all the performance targets indicated in the report.

The tables below indicate the initial Annual Performance Report tabled in March 2020 and the actual achievement by the first quarter, i.e. prior to re-tabling and the re-tabled Annual Performance Report and the actual achievement for the remaining quarters.

Table 2.4.4.1:

*(To be used for a report against the originally tabled Annual Performance Plan until date of re-tabling (In the instance where a department has **re-tabled** an Annual Performance Plan in the financial year under review)*

Sub-programme: Management Services									
Outcome	**Output**	**Output Indicator**	**Audited Actual Performance 2018/2019**	**Audited Actual Performance 2019/2020**	**Planned Annual Target 2020/2021**	***Actual Achievement 2020/2021 until date of re-tabling**	**Deviation from planned target to Actual Achievement 2020/2021**	**Reasons for deviations**	**Reasons for revisions to the Outputs / Output indicators / Annual Targets**
Sound financial management and good financial governance	Risk Management committee reports issued	Number of risk management committee reports issued	4	4	4	0	-1	The target could not be achieved due to COVID-19 restrictions	The Output Indicator was rephrased, the word "committee" was removed

Table 2.4.4.2:

*To be used for a report against the originally tabled Annual Performance Plan (In the instance where a department **did not re-table** the Annual Performance Plan in the financial year under review) OR Report against the re-tabled Annual Performance Plan*

Sub-programme: Management Services								
Outcome	**Output**	**Output Indicator**	**Audited Actual Performance 2018/2019**	**Audited Actual Performance 2019/2020**	**Planned Annual Target 2020/2021**	**Actual Achievement 2020/2021**	**Deviation from planned target to Actual Achievement 2020/2021**	**Reasons for deviations**
Sound financial management and good financial governance	Achievement of all Provincial Treasury's performance	% of targets achieved	93,6 of targets achieved	91% of targets achieved	Achievement of all Provincial Treasury's performance targets indicated in the APP	85% of targets achieved	-15%	Vacancy rate within the department. Furthermore some of the support that the department provide requires on site interactions and these were not possible due to COVID-19 restrictions.
	Risk register review sessions completed	Number of risk register review sessions completed.	1	1	1	1	-	-
	Risk Management committee reports issued	Number of risk management reports issued	4	4	4	4	-	-

Table 2.4.4.1:

*(To be used for a report against the originally tabled Annual Performance Plan until date of re-tabling (In the instance where a department has **re-tabled** an Annual Performance Plan in the financial year under review)*

Sub-programme: Corporate Services									
Outcome	**Output**	**Output Indicator**	**Audited Actual Performance 2018/2019**	**Audited Actual Performance 2019/2020**	**Planned Annual Target 2020/2021**	***Actual Achievement 2020/2021 until date of re-tabling**	**Deviation from planned target to Actual Achievement 2020/2021**	**Reasons for deviations**	**Reasons for revisions to the Outputs / Output indicators / Annual Targets**
Sound financial management and good financial governance	Reduced vacancy rate	Percentage of vacant and funded posts filled	New indicator	New indicator	90%	84%	-6%	Posts could not be filled due to budget cut and moratorium placed on departments	The budget cut had a huge impact on the department not being able to fill posts
	Capacity building programme in the workplace	Number of capacity development interventions implemented	New indicator	New indicator	15	-	-	The target was planned for the 2^{nd}, 3^{rd} and 4^{th} quarter.	COVID-19 restrictions and the budget cut.

Table 2.4.4.2:

*To be used for a report against the originally tabled Annual Performance Plan (In the instance where a department **did not re-table** the Annual Performance Plan in the financial year under review) OR Report against the re-tabled Annual Performance Plan*

Sub-programme: Corporate Services								
Outcome	**Output**	**Output Indicator**	**Audited Actual Performance 2018/2019**	**Audited Actual Performance 2019/2020**	**Planned Annual Target 2020/2021**	****Actual Achievement 2020/2021**	**Deviation from planned target to Actual Achievement 2020/2021**	**Reasons for deviations**
Sound Financial management and good financial governance	Reduced vacancy rate	Percentage of vacant and funded posts filled	New indicator	New indicator	70%	81%	11%	The department managed to keep the vacancy rate below the revised threshold.
	Capacity building programme in the workplace	Number of capacity development interventions implemented	New indicator	New indicator	8	3	-5	Interventions could not be implemented due to NSG not being able to provide requested training through E-learning.
	Business enablement using IT as an enabler	Implemented digital solutions for efficient service delivery	New indicator	New indicator	2	2	-	

Table 2.4.4.2:

*To be used for a report against the originally tabled Annual Performance Plan (In the instance where a department **did not re-table** the Annual Performance Plan in the financial year under review) OR Report against the re-tabled Annual Performance Plan*

Sub-programme: Financial Management								
Outcome	Output	Output Indicator	Audited Actual Performance 2018/2019	Audited Actual Performance 2019/2020	Planned Annual Target 2020/2021	**Actual Achievement 2020/2021	Deviation from planned target to Actual Achievement 2020/2021	Reasons for deviations
Sound Financial management and good financial governance	Compliance with regulatory and legislated requirements	Audit Opinion	Clean Audit Opinion	Clean Audit Opinion	Clean Audit Opinion	Clean Audit Opinion	-	-

The programme revised three(3) of its output indicators in an attempt to align the performance information to the adjusted budget and COVID-19 restrictions . Only one of the revised targets could not be achieved due to the restrictions placed on travelling and contact sessions, thus most of the training could not be provided as the intuitions offering the training had not developed online modules as yet.

Performance in relation to Standardised Outputs and Output Indicators for Sectors with Concurrent Functions

The programme doesn't have standardised outputs for the sector or the provincial specific outputs to be reported.

Linking performance with budgets

Sub-programme expenditure

Sub- Programme Name	2020/2021			2019/2020		
	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
Office of the MEC	11,497	11,190	307	12,691	12,176	515
Management Services	1,532	1,241	291	2,949	1,989	960
Corporate Services	29,590	26,951	2,639	29,670	29,378	292
Financial Management	23,283	22,459	824	25,598	23,921	1,677
Security and Records	41,626	33,471	8,155	34,796	34,694	102
Total	**107,528**	**95,312**	**12,216**	**105,704**	**102,158**	**3,546**

The programme underspends its adjusted budget by R12, 216 million or 11% of the budget, due to delays in finalisation of renovations to Met-life Building. In-line with the renovations, the department was required to procure new office furniture and re-cable the building, thus with the delays in the renovations delayed the finalisation of procurement.

13.2 Programme 2: Sustainable Resource Management

The aim of the programme is to enhance the effective utilisation of available resources by informing financial resource allocation, managing the provincial budgets and monitoring the implementation of provincial, municipal and entities budget.

The programme consists of the following sub-programmes:

- Programme Support
- Economic Analysis
- Fiscal Policy
- Budget Management
- Municipal Finance

Outcomes, outputs, output indicators, targets and actual achievements

This programme contributes to the financial viability and sustainability of province to accelerate economic growth outcome by providing oversight over the utilisation of available resources. Key focus for the year was to ensure that province remains sustainable within the continuous budget cuts which were worsened by the Covid-19 pandemic funding requirements.

Through various consultation, the programme facilitated the following:

- Tabled a credible second adjustment estimate of Provincial Revenue and Expenditure which included funding towards Covid-19 measures and the Presidential Stimulus Package; and
- Provided support to municipalities in improving revenue collection amidst declining revenue bases from communities and businesses.
- Successfully created a platform that provided for open and fair mediation between different service providers and municipalities to address certain issues related to the non-payment of debt; e.g. negotiation to stop impending disconnections of electricity by Eskom and Water Boards.
- Established a provincial structure for municipalities and departments to address issues of government debt and address all disputes (government debt committee and district debtor's forum).
- Facilitated collaboration between outside stakeholders, e.g. Eskom; Anglo American [Municipal Capacity Development Programme (MCDP)]

The tables below indicate the initial Annual Performance Report tabled in March 2020 and the actual achievement by the first quarter, i.e. prior to re-tabling and the re-tabled Annual Performance Report and the actual achievement for the remaining quarters.

Table 2.4.4.2:

*To be used for a report against the originally tabled Annual Performance Plan (In the instance where a department **did not re-table** the Annual Performance Plan in the financial year under review) OR Report against the re-tabled Annual Performance Plan*

Sub-programme: Economic Analysis								
Outcome	**Output**	**Output Indicator**	**Audited Actual Performance 2018/2019**	**Audited Actual Performance 2019/2020**	**Planned Annual Target 2020/2021**	****Actual Achievement 2020/2021**	**Deviation from planned target to Actual Achievement 2020/2021**	**Reasons for deviations**
Financial Viability and Sustainability of Province to accelerate economic growth	Socio-economic research for informed decision making	Socio-Economic Research	6	6	6	6	-	-
	Informed Financial resource allocation	Medium Term Budget Policy Statement(MTBPS)	1	1	1	1	-	-

Table 2.4.4.2:

*To be used for a report against the originally tabled Annual Performance Plan (In the instance where a department **did not re-table** the Annual Performance Plan in the financial year under review) OR Report against the re-tabled Annual Performance Plan*

Sub-programme: Fiscal Policy								
Outcome	**Output**	**Output Indicator**	**Audited Actual Performance 2018/2019**	**Audited Actual Performance 2019/2020**	**Planned Annual Target 2020/2021**	****Actual Achievement 2020/2021**	**Deviation from planned target to Actual Achievement 2020/2021**	**Reasons for deviations**
Financial Viability and Sustainability of the province to accelerate economic growth	Early warning system on revenue management risks.	Revenue Value Chain assessment	New indicator	8	8	8	-	-
	Compliant Revenue Budgets	Provincial Revenue Budget Assessments	New Indicator	New Indicator	2	2	-	-

Table 2.4.4.1:

*(To be used for a report against the originally tabled Annual Performance Plan until date of re-tabling (In the instance where a department has **re-tabled** an Annual Performance Plan in the financial year under review)*

Sub-programme: Budget Management									
Outcome	**Output**	**Output Indicator**	**Audited Actual Performance 2018/2019**	**Audited Actual Performance 2019/2020**	**Planned Annual Target 2020/2021**	****Actual Achievement 2020/2021**	**Deviation from planned target to Actual Achievement 2020/2021**	**Reasons for deviations**	**Reasons for revisions to the Outputs / Output indicators / Annual Targets**
Sound Financial Management and good financial governance	Provincial budget compliant with good financial governance	Appropriation of Main and Adjustment MTEF Budgets.	2	3	2	-	-	This output indicator is reported in the 3rd and 4th quarters.	The target was revised to include the Special Adjustment Budget

Table 2.4.4.2:

*To be used for a report against the originally tabled Annual Performance Plan (In the instance where a department **did not re-table** the Annual Performance Plan in the financial year under review) OR Report against the re-tabled Annual Performance Plan*

Sub-programme: Budget Management								
Outcome	**Output**	**Output Indicator**	**Audited Actual Performance 2018/2019**	**Audited Actual Performance 2019/2020**	**Planned Annual Target 2020/2021**	****Actual Achievement 2020/2021**	**Deviation from planned target to Actual Achievement 2020/2021**	**Reasons for deviations**
Sound Financial Management and good financial governance	Provincial budget compliant with good financial governance	Appropriation of Main and Adjustment MTEF Budgets.	2	3	3	5	2	The province tabled a third and fourth Adjusted Budget, due to additional funds allocated to Department of COGHSTA and Education for the Conditional Grants
	Effective usage of financial resources allocated (Value for money)	Performance expenditure review	New Indicator	New Indicator	1	1	-	-
Financial Viability and Sustainability of the Province to accelerate economic growth	Early warning system on budget risks	Provincial Budget Implementation assessment	New Indicator	New Indicator	4	4	-	-

Table 2.4.4.2:

*To be used for a report against the originally tabled Annual Performance Plan (In the instance where a department **did not re-table** the Annual Performance Plan in the financial year under review) OR Report against the re-tabled Annual Performance Plan*

Sub-programme: Municipal Finance								
Outcome	**Output**	**Output Indicator**	**Audited Actual Performance 2018/2019**	**Audited Actual Performance 2019/2020**	**Planned Annual Target 2020/2021**	****Actual Achievement 2020/2021**	**Deviation from planned target to Actual Achievement 2020/2021**	**Reasons for deviation**
Financial Viability and Sustainability of the Province to accelerate economic growth	Municipal budget complaint with legislation	Consolidated municipal budget assessment	1	1	2	2	-	-
	Early warning system on budget risks	Municipal Budget implementation assessment	4	4	4	4	-	-

The programme only changed one(1) planned target in Budget Management, due to the tabling of the special adjustment budget.

Linking performance with budgets

Sub-programme expenditure

Sub- Programme Name	2020/2021			2019/2020		
	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 Support	382	379	3	2,184	2,058	126
Economic Analysis	4,504	4,421	83	4,762	4,459	303
Fiscal Policy	8,919	8,252	667	18,225	18,075	150
Budget Management	10,800	10,650	150	12,387	11,913	474
Municipal Finance	30,026	26,218	3,808	33,426	31,845	1,581
Total	**54,631**	**49,920**	**4,711**	**70,984**	**68,350**	**2,634**

The programme underspends its final budget by R4,7 million or 8% of the budget, due delays in filling critical funded posts that were earmarked in supporting municipalities. The delays were as a result of the moratorium placed on filling of vacancies.

13.3 Programme 3: Assets and Liabilities Management

This programme 's aim is to provide policy direction, facilitating the effective and efficient management of physical assets, ensure sound supply chain management policies and procedures, maintain and manage all financial systems, Banking and Cash Flow Management and provide technical support on Infrastructure Performance Management to municipalities and provincial departments in the province.

The programme consists of the following sub programmes:

- Programme Support
- Asset Management
- Supporting and Interlinked Financial Systems
- Infrastructure Performance Management
- Banking and Cash Flow Management

Outcomes, outputs, output indicators, targets and actual achievements

This programme contributes to the financial viability and sustainability of province by implementing procurement measures to allow for participation of designated groups in public procurement and by ensure that provincial infrastructure project enable the growth of the province. Furthermore, in improving financial management governance the programmes supports departments, municipalities and entities in improving compliance with SCM prescripts. The services delivered by the programme significantly rely on frequent consultation with clients, thus the Covid-19 restriction significantly hampered the achievement of targets. Inadequate IT infrastructure was a challenge as clients could not be easily accessed.

Through various consultation, the programme facilitated the following:

- Detailed report on Covid-19 procurement for the province and monitoring of compliance with National Treasury Instructions;
- The Assessment of Infrastructure Projects during the planning, procurement and delivery; and
- The reduction of overdraft by 20% which resulted in the reduction of interest paid on overdraft.

The tables below indicate the initial Annual Performance Report tabled in March 2020 and the actual achievement by the first quarter, i.e prior to re-tabling and the re-tabled Annual Performance Report and the actual achievement for the remaining quarters.

Table 2.4.4.1:

*(To be used for a report against the originally tabled Annual Performance Plan until date of re-tabling (In the instance where a department has **re-tabled** an Annual Performance Plan in the financial year under review)*

Sub-programme: Asset Management									
Outcome	**Output**	**Output Indicator**	**Audited Actual Performance 2018/2019**	**Audited Actual Performance 2019/2020**	**Planned Annual Target 2020/2021**	***Actual Achievement 2020/2021 until date of re-tabling**	**Deviation from planned target to Actual Achievement 2020/2021**	**Reasons for deviations**	**Reasons for revisions to the Outputs / Output indicators / Annual Targets**
Sound Financial management and good financial governance	Financially capable department, Municipalities and Public Entities in terms of level 3 maturity in SCM and Asset Management	FMCMM Assessment and support intervention implemented to address compliance with SCM and Asset Management gaps	4	8	8	0	-2	The target could not be achieved due to COVID-19 restrictions	COVID-19 restrictions and budget cuts resulted in the department not being able to provide hands-on support to clients.
		Assistance provided for improvement of Audit outcomes in relation to SCM and Asset Management	New indicator	New Indicator	8	0	-2	The target could not be achieved due to COVID-19 restrictions	COVID-19 restrictions and budget cuts resulted in the department not being able to provide hands-on support to clients.

Table 2.4.4.2:

*To be used for a report against the originally tabled Annual Performance Plan (In the instance where a department **did not re-table** the Annual Performance Plan in the financial year under review) OR Report against the re-tabled Annual Performance Plan*

Sub-programme: Asset Management								
Outcome	**Output**	**Output Indicator**	**Audited Actual Performance 2018/2019**	**Audited Actual Performance 2019/2020**	**Planned Annual Target 2020/2021**	****Actual Achievement 2020/2021**	**Deviation from planned target to Actual Achievement 2020/2021**	**Reasons for deviations**
Sound financial management and good financial governance	Financially capable department , municipalities and Public Entities in terms of level 3 maturity in SCM and Asset Management	Assistance provided and support plans implemented for improvement of compliance in line with FMCMM and audit outcomes.	New Indicator	New Indicator	6	4	-2	No FMCMM consultation was conducted due to lack of resources and connectivity on the part of our clients. AAP Analysis was done but due restriction placed on travelling and face to face

Sub-programme: Asset Management								
Outcome	**Output**	**Output Indicator**	**Audited Actual Performance 2018/2019**	**Audited Actual Performance 2019/2020**	**Planned Annual Target 2020/2021**	****Actual Achievement 2020/2021**	**Deviation from planned target to Actual Achievement 2020/2021**	**Reasons for deviations**
								engagement no follow-up could be done on implementation
Financial Viability and Sustainability of the province to accelerate economic growth	Improved participation of SMME's and designated in the province	Assessment on implemented of Strategic Procurement in the province in line with Provincial Procurement Policy Framework.	New Indicator	New Indicator	4	4	-	-

Table 2.4.4.1:

*(To be used for a report against the originally tabled Annual Performance Plan until date of re-tabling (In the instance where a department has **re-tabled** an Annual Performance Plan in the financial year under review)*

Sub-programme: Supporting and Interlinked Financial Systems									
Outcome	**Output**	**Output Indicator**	**Audited Actual Performance 2018/2019**	**Audited Actual Performance 2019/2020**	**Planned Annual Target 2020/2021**	***Actual Achievement 2020/2021 until date of re-tabling**	**Deviation from planned target to Actual Achievement 2020/2021**	**Reasons for deviations**	**Reasons for revisions to the Outputs / Output indicators / Annual Targets**
Sound Financial management and good financial governance	Effective functional and technical support rendered to transversal systems users	Capacity building sessions conducted	56	53	57	0	-13	The target could not be achieved due to COVID-19 restrictions	COVID-19 restrictions which resulted in the department not being able to provide scheduled trainings to clients.

Table 2.4.4.2:

*To be used for a report against the originally tabled Annual Performance Plan (In the instance where a department **did not re-table** the Annual Performance Plan in the financial year under review) OR Report against the re-tabled Annual Performance Plan*

Sub-programme: Supporting and Interlinked Financial Systems								
Outcome	**Output**	**Output Indicator**	**Audited Actual Performance 2018/2019**	**Audited Actual Performance 2019/2020**	**Planned Annual Target 2020/2021**	****Actual Achievement 2020/2021**	**Deviation from planned target to Actual Achievement 2020/2021**	**Reasons for deviations**
Sound financial management and good financial governance	Optimal utilisation of transversal systems	Assessment of compliance to prescribed legislation and policies relating to transversal systems	12	12	12	12	-	-
		Monitoring of user account management	New Indicator	New Indicator	16	16	-	-
	Effective functional and technical support rendered to transversal systems users	Capacity building sessions conducted	56	53	18	18	-	-

Table 2.4.4.2:

*To be used for a report against the originally tabled Annual Performance Plan (In the instance where a department **did not re-table** the Annual Performance Plan in the financial year under review) OR Report against the re-tabled Annual Performance Plan*

Sub-programme: Infrastructure Performance Management								
Outcome	**Output**	**Output Indicator**	**Audited Actual Performance 2018/2019**	**Audited Actual Performance 2019/2020**	**Planned Annual Target 2020/2021**	****Actual Achievement 2020/2021**	**Deviation from planned target to Actual Achievement 2020/2021**	**Reasons for deviations**
Sound financial management and good financial governance	Compliance and alignment of departments and municipalities to integrated infrastructure planning and delivery management framework and prescripts	Assessment and Technical advisory support services provided to ensure Integrated Infrastructure planning Procurement and Delivery Management	4	4	4	4	-	-
Financial Viability and Sustainability of the Province to accelerate economic	Infrastructure projects aligned and spent according to priorities and budgets	Reports on Infrastructure Budget & expenditure outcome and physical verification conducted to	4	4	4	4	-	-

Sub-programme: Infrastructure Performance Management								
Outcome	**Output**	**Output Indicator**	**Audited Actual Performance 2018/2019**	**Audited Actual Performance 2019/2020**	**Planned Annual Target 2020/2021**	****Actual Achievement 2020/2021**	**Deviation from planned target to Actual Achievement 2020/2021**	**Reasons for deviations**
growth		determine value for money infrastructure delivery for departments and municipalities						

Table 2.4.4.2:

*To be used for a report against the originally tabled Annual Performance Plan (In the instance where a department **did not re-table** the Annual Performance Plan in the financial year under review) OR Report against the re-tabled Annual Performance Plan*

Programme / Sub-programme: Banking and Cash Flow Management								
Outcome	**Output**	**Output Indicator**	**Audited Actual Performance 2018/2019**	**Audited Actual Performance 2019/2020**	**Planned Annual Target 2020/2021**	****Actual Achievement 2020/2021**	**Deviation from planned target to Actual Achievement 2020/2021**	**Reasons for deviations**
Sound financial management and good financial governance	Credible Provincial Revenue Fund (PRF) annual financial statements	Compilation of Annual Financial Statements of PRF	1	1	1	1	1	-
Financial Viability and Sustainability of the Province to accelerate economic growth	Adhere to the Provincial Cash Management Framework	Analysis of spending departments to determine compliance with cash flow requirements	1	1	12	12	12	-
		Positive consolidated provincial bank balance of the province	New Indicator	New Indicator	20% reduction on overdraft balance	20% reduction on overdraft balance	-	-

The programme changed three(3) of its indicators, in Asset Management and Supporting Interlinked Financial Systems. Only one of the revised targets could not be achieved due to reasons cited below.

Consultation could not be done to the extent envisaged due to lack of resources and connectivity during the year under review. Furthermore, due to the nature of SCM, consultations could not be done effectively on a virtual platform.

Linking performance with budgets

Sub-programme expenditure

Sub- Programme Name	2020/2021			2019/2020		
	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 Support	2,054	2,054	-	2,195	2,123	72
Asset Management	10,339	10,165	174	13,969	13,513	456
Support & Interlinked Financial Systems	17,352	16,536	816	23,081	22,704	377
Infrastructure Performance Management	6,836	6,636	200	7,705	7,569	136
Banking and Cash Flow Management	5,729	5,118	611	6,271	5,935	336
Total	**42,310**	**40,509**	**1,801**	**53,221**	**51,844**	**1,377**

The programme underspends its final budget by R1,8 million or 4% of the budget, due to delays in filling critical funded posts in SIFS and saving on interest on overdraft. The delays were as a result of the moratorium placed on filling of vacancies.

13.4. Programme 4: Financial Governance

To promote accountability and good governance through substantive reflection of financial activities of the province as well as compliance with financial norms and standards.

The programme is made up of the following sub-programmes:

- Programme Support
- Accounting Services
- Norms and Standards
- Risk Management

Outcomes, outputs, output indicators, targets and actual achievements

This programme contributes to the improvement of financial management governance within the province. In improving financial management governance, the programmes support departments, municipalities and entities in improving compliance with accounting standards and sound governance in line the PFMA & MFMA. The services delivered by the programme significantly rely on frequent consultation with clients, thus the Covid-19 restriction significantly hampered the achievement of targets. Inadequate IT infrastructure was a challenge as clients could not be easily accessed.

The highlights for the programme are as follows:

- The compliance issues were escalated to EXCO and SCOPA
- The 2020/21 Finance Bill was passed to approve unauthorised expenditure of R550.846 million
- There is also an improvement in terms of the audit outcomes of the municipalities

The tables below indicate the initial Annual Performance Report tabled in March 2020 and the actual achievement by the first quarter, i.e. prior to re-tabling and the re-tabled Annual Performance Report and the actual achievement for the remaining quarters.

Table 2.4.4.1:
*(To be used for a report against the originally tabled Annual Performance Plan until date of re-tabling (In the instance where a department has **re-tabled** an Annual Performance Plan in the financial year under review)*

Sub-programme: Accounting Services									
Outcome	**Output**	**Output Indicator**	**Audited Actual Performance 2018/2019**	**Audited Actual Performance 2019/2020**	**Planned Annual Target 2020/2021**	***Actual Achievement 2020/2021 until date of re-tabling**	**Deviation from planned target to Actual Achievement 2020/2021**	**Reasons for deviations**	**Reasons for revisions to the Outputs / Output indicators / Annual Targets**
Sound financial management and good financial governance	Improved Audit outcomes	Number of institutions with improved audit outcomes	New Indicator	New Indicator	11	-	-	This is an annual output indicator and is reported in the 4th quarter	COVID-19 restrictions and budget cuts resulted in the department not being able to provide hands-on support to clients.
		Consolidate annual financial	1	0	1	-	-	This is an annual	The target was revised to include

Sub-programme: Accounting Services									
Outcome	**Output**	**Output Indicator**	**Audited Actual Performance 2018/2019**	**Audited Actual Performance 2019/2020**	**Planned Annual Target 2020/2021**	***Actual Achievement 2020/2021 until date of re-tabling**	**Deviation from planned target to Actual Achievement 2020/2021**	**Reasons for deviations**	**Reasons for revisions to the Outputs / Output indicators / Annual Targets**
		information tabled timeously						output indicator and is reported in the 3rd quarter	the 2019/20 Consolidated Financial Statements
	Improved Financial Management Capacity Maturity level	Number of capacity building programmes implemented	7	8	8	2	-	-	COVID-19 restrictions and budget cuts resulted in the department not being able to provide hands-on support to clients.

Table 2.4.4.2:

*To be used for a report against the originally tabled Annual Performance Plan (In the instance where a department **did not re-table** the Annual Performance Plan in the financial year under review) OR Report against the re-tabled Annual Performance Plan*

Sub-programme: Accounting Services								
Outcome	**Output**	**Output Indicator**	**Audited Actual Performance 2018/2019**	**Audited Actual Performance 2019/2020**	**Planned Annual Target 2020/2021**	****Actual Achievement 2020/2021**	**Deviation from planned target to Actual Achievement 2020/2021**	**Reasons for deviation**
Sound financial management and good financial governance	Improved Audit outcomes	Number of institutions assisted to improve audit outcomes	New Indicator	New Indicator	11	11	-	-
		Consolidate annual financial information tabled timeously	1	0	2	1	-1	The consolidated AFS have not been submitted due to the late submission of the AFS by Legislature and delays with the finalization of their audit.
	Improved Financial Management Capacity Maturity level	Number of capacity building programmes implemented	7	8	5	4	-1	Capacity constraint within the unit

Table 2.4.4.1:

*(To be used for a report against the originally tabled Annual Performance Plan until date of re-tabling (In the instance where a department has **re-tabled** an Annual Performance Plan in the financial year under review)*

Sub-programme: Norms and Standards									
Outcome	**Output**	**Output Indicator**	**Audited Actual Performance 2018/2019**	**Audited Actual Performance 2019/2020**	**Planned Annual Target 2020/2021**	***Actual Achievement 2020/2021 until date of re-tabling**	**Deviation from planned target to Actual Achievement 2020/2021**	**Reasons for deviations**	**Reasons for revisions to the Outputs / Output indicators / Annual Targets**
Sound financial management and good financial governance	Matured Financial Management Capability	Number of improvement plans implemented by Municipalities, department and Public Entities	New Indicator	New Indicator	19	0	-19	Restriction placed on travelling and reduction of travelling budget.	COVID-19 restrictions and budget cuts resulted in the department not being able to provide hands-on support to clients.
		Number of training programmes implemented	8	11	6	0	-2	Restriction placed on travelling and reduction of travelling budget.	COVID-19 restrictions and budget cuts resulted in the department not being able to provide hands-on support to clients.
		Percentage of finance interns with relevant qualification out of the total appointed	New indicator	New indicator	65%	-	-	This is an annual output indicator and is reported in the 4th quarter	COVID-19 restrictions and budget cuts resulted in the department not being able to provide hands-on support to clients
Financial Viability and Sustainability of the Province to accelerate economic growth	Improved provincial average number of days for payment of creditors within 30 days	Number of department paying creditors within 30 days	New indicator	3 reports	12 departments	8	-4	Four departments did not pay within 30 days – read the report	The target was revised in line with measures that can be implemented

Table 2.4.4.2:

*To be used for a report against the originally tabled Annual Performance Plan (In the instance where a department **did not re-table** the Annual Performance Plan in the financial year under review) OR Report against the re-tabled Annual Performance Plan*

Sub-programme: Norms and Standards								
Outcome	**Output**	**Output Indicator**	**Audited Actual Performance 2018/2019**	**Audited Actual Performance 2019/2020**	**Planned Annual Target 2020/2021**	**Actual Achievement 2020/2021**	**Deviation from planned target to Actual Achievement 2020/2021**	**Reasons for deviations**
Sound financial management and good financial governance	Matured Financial Management Capability	Number of capacity development programmes implemented	8	11	3	3	-	-
Financial Viability and Sustainability of the Province to accelerate economic growth	Improved provincial average number of days for payment of creditors within 30 days	Reports on payment of creditors within 30 days	New Indicator	3 reports	4	4	-	-
	Effective management of Expenditure of Expenditure and Implementation of Internal Control	Review of unauthorised , irregular, fruitless & wasteful expenditure trends	New Indicator	New Indicator	2	2	-	-

Table 2.4.4.1:

*(To be used for a report against the originally tabled Annual Performance Plan until date of re-tabling (In the instance where a department has **re-tabled** an Annual Performance Plan in the financial year under review)*

Sub-programme: Risk Management									
Outcome	**Output**	**Output Indicator**	**Audited Actual Performance 2018/2019**	**Audited Actual Performance 2019/2020**	**Planned Annual Target 2020/2021**	***Actual Achievement 2020/2021 until date of re-tabling**	**Deviation from planned target to Actual Achievement 2020/2021**	**Reasons for deviations**	**Reasons for revisions to the Outputs / Output indicators / Annual Targets**
Sound financial management and good financial governance	Reduced Risk Management audit findings	Number of key focus areas of the Municipal Support Strategy implemented	New Indicator	New Indicator	6	-	-	This is an annual output indicator and is reported in the 4th quarter	COVID-19 restrictions and budget cuts resulted in the department not being able to provide hands-on support to clients
	Functional Governance structures	Governance structures performance status	4	5	4	1	-	-	The output indicator was amended

Table 2.4.4.2:

*To be used for a report against the originally tabled Annual Performance Plan (In the instance where a department **did not re-table** the Annual Performance Plan in the financial year under review) OR Report against the re-tabled Annual Performance Plan*

Sub-programme: Risk Management								
Outcome	**Output**	**Output Indicator**	**Audited Actual Performance 2018/2019**	**Audited Actual Performance 2019/2020**	**Planned Annual Target 2020/2021**	****Actual Achievement 2020/2021**	**Deviation from planned target to Actual Achievement 2020/2021**	**Reasons for deviations**
Sound financial management and good financial governance	Reduced Risk Management audit findings	Number of improvement plans implemented in departments and public entities	New Indicator	New Indicator	2	2	-	-
		Number of improvement plans implemented in Municipalities (Municipal Support Strategy)	New indicator	New Indicator	14	12	-2	Some of the support that the department provides requires on site interactions and these were not

Sub-programme: Risk Management								
Outcome	**Output**	**Output Indicator**	**Audited Actual Performance 2018/2019**	**Audited Actual Performance 2019/2020**	**Planned Annual Target 2020/2021**	****Actual Achievement 2020/2021**	**Deviation from planned target to Actual Achievement 2020/2021**	**Reasons for deviations**
								possible due to COVID-19 restrictions during the year.
	Functional Governance structure	Governance structures performance status (Municipal Internal Audit and Risk Management , Provincial Risk Management)	4	4	4	5	1	An additional report was requested by SCOPA on status of Governance Structures in Municipalities was not planned for

The programme revised all of its indicators and targets due to the reasons stated above

The indicator which speaks to improvement plans were developed, in order to ensure enhancement of service delivery, these improvement plans were implemented by the departments and monitored by the designated Treasury officials in departments and public entities.

In view of attainment of the objectives, progress in relation to the implementation of the improvement plans was reported in quarter 2 and in quarter 4.

Linking performance with budgets

Sub-programme expenditure

Sub- Programme Name	2020/2021			2019/2020		
	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 Support	2,126	2,116	10	2,305	2,203	102
Accounting Services	8,167	7,136	1,031	8,890	7,899	991
Norms and Standards	8,688	7,878	810	10,488	9,893	595
Risk Management	6,912	6,677	235	7,538	7,243	295
Total	**25,893**	**23,807**	**2,086**	**29,221**	**27,238**	**1,983**

The programme underspends its final budget by R2 million or 8% of the budget, due to vacancy rate and delays in finalising the audit of the consolidated Annual Financial Statement.

13.5. Programme 5: Internal Audit

a) To provide internal audit service to the Northern Cape Provincial Departments and listed Public Entities

b) To provide audit committee oversight services to the Northern Cape Provincial Departments and Listed Public Entities.

The programme is made up of the following sub-programmes:

- Programme Support & Audit Committee
- Education Cluster
- Health Cluster
- Agriculture Cluster
- Public Works Cluster

Outcomes, outputs, output indicators, targets and actual achievements

- This programme contributes to the improvement of financial management governance by providing a shared internal audit service of which the Audit Committee exercises oversight. The capacity constraints significantly hampered the completion of audits hence the original audit plans were revised during the year. Included in the revised plans is the COVID -19 audit to ensure the departments were compliant to the instruction note issued by National Treasury.

The tables below indicate the initial Annual Performance Report tabled in March 2020 and the actual achievement by the first quarter, i.e. prior to re-tabling and the re-tabled Annual Performance Report and the actual achievement for the remaining quarters.

Table 2.4.4.2:

*To be used for a report against the originally tabled Annual Performance Plan (In the instance where a department **did not re-table** the Annual Performance Plan in the financial year under review) OR Report against the re-tabled Annual Performance Plan*

Programme / Sub-programme: Audit Committees								
Outcome	Output	Output Indicator	Audited Actual Performance 2018/2019	Audited Actual Performance 2019/2020	Planned Annual Target 2020/2021	**Actual Achievement 2020/2021	Deviation from planned target to Actual Achievement 2020/2021	Reasons for deviation
Sound financial management and good governance	Compliance with Audit Committee charter	Percentage achievement of the Audit Committee Charter	4	4	80%	99%	19%	The Audit Committee utilised virtual methods to ensure that all duties and responsibilities are attained during the covid-19 pandemic lock down.

Table 2.4.4.2:

*To be used for a report against the originally tabled Annual Performance Plan (In the instance where a department **did not re-table** the Annual Performance Plan in the financial year under review) OR Report against the re-tabled Annual Performance Plan*

Programme / Sub-programme: Education Cluster								
Outcome	Output	Output Indicator	Audited Actual Performance 2018/2019	Audited Actual Performance 2019/2020	Planned Annual Target 2020/2021	**Actual Achievement 2020/2021	Deviation from planned target to Actual Achievement 2020/2021	Reasons for deviation
Sound financial management and good governance	Improved governance , risk management and internal control	Percentage achievement of internal audit plan / revised internal audit plan	59	66	85%	89%	4%	Additional audits were requested by the clients

Table 2.4.4.2:

*To be used for a report against the originally tabled Annual Performance Plan (In the instance where a department **did not re-table** the Annual Performance Plan in the financial year under review) OR Report against the re-tabled Annual Performance Plan*

Programme / Sub-programme: Health Cluster								
Outcome	Output	Output Indicator	Audited Actual Performance 2018/2019	Audited Actual Performance 2019/2020	Planned Annual Target 2020/2021	**Actual Achievement 2020/2021	Deviation from planned target to Actual Achievement 2020/2021	Reasons for deviation
Sound financial management and good governance	Improved governance , risk management and internal control	Percentage achievement of internal audit plan / revised internal audit plan	27	25	85%	85%	-	-

Table 2.4.4.2:

To be used for a report against the originally tabled Annual Performance Plan (In the instance where a department **did not re-table** the Annual Performance Plan in the financial year under review) OR Report against the re-tabled Annual Performance Plan

Programme / Sub-programme: Agriculture Cluster								
Outcome	Output	Output Indicator	Audited Actual Performance 2018/2019	Audited Actual Performance 2019/2020	Planned Annual Target 2020/2021	**Actual Achievement 2020/2021	Deviation from planned target to Actual Achievement 2020/2021	Reasons for deviation
Sound financial management and good governance	Improved governance , risk management and internal control	Percentage achievement of internal audit plan / revised internal audit plan	50	45	85%	91%	6%	Additional audits were requested by the clients

Table 2.4.4.2:

*To be used for a report against the originally tabled Annual Performance Plan (In the instance where a department **did not re-table** the Annual Performance Plan in the financial year under review) OR Report against the re-tabled Annual Performance Plan*

Programme / Sub-programme: DPW Cluster								
Outcome	Output	Output Indicator	Audited Actual Performance 2018/2019	Audited Actual Performance 2019/2020	Planned Annual Target 2020/2021	**Actual Achievement 2020/2021	Deviation from planned target to Actual Achievement 2020/2021	Reasons for deviation
Sound financial management and good governance	Improved governance , risk management and internal control	Percentatge achievement of internal audit plan / revised internal audit plan	38	34	85%	96%	11%	Additional audits were requested by the clients

The Programme did not revise their output indicators during the year under review

Linking performance with budgets

Sub-programme expenditure

Sub- Programme Name	2020/2021			2019/2020		
	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 Support	6,605	6,462	143	8,668	8,339	329
Internal Audit (Education)	5,519	5,326	193	5,921	5,756	165
Internal Audit (Health)	5,525	5,409	116	6,599	6,211	388
Internal Audit (Agriculture)	5,239	5,201	38	5,450	5,411	39
Internal Audit (DPW)	5,831	5,805	26	6,440	5,965	475
Total	**28,719**	**28,203**	**516**	**33,078**	**31,682**	**1,396**

The programme underspends its final budget by R516 000 due to high vacancy rate and restrictions placed on travelling.

Reporting on the Institutional Response to the COVID-19 Pandemic

The department response to COVID-19 pandemic, established a steering committee in an effort to ensure that all protocols and prevention measures reach every official in the department on time. The committee is made of officials in every programme or sub-programmes in the department. The department internally procured PPE in response to making sure that prevention takes place and safety of officials is upholded. The department spend an amount of R694 431.37 in the current financial year in terms PPE.

Table: Progress on Institutional Response to the COVID-19 Pandemic

Budget Programme	Intervention	Geographic location (Province/ District/local municipality) (Where Possible)	No. of beneficiaries (Where Possible)	Disaggregation of Beneficiaries (Where Possible)	Total budget allocation per intervention (R'000)	Budget spent per intervention	Contribution to the Outputs in the APP (where applicable)	Immediate outcomes
All programmes	Procurement of PPE	All Districts	296	N/A	800	694	N/A	Prevention of the spread of COVID
Programme 5 : Provincial Internal Audit	Audit of all PPE expenditure throughout the departments	NC Provincial Departments	12 departments	12	N/A	N/A	The unit performed the audits over and above planned audits	Report on status of non-compliance by departments

14. TRANSFER PAYMENTS

14.1 Transfer payments to public entities

The department does not have any public entities.

14.2 Transfer payments to all organisations other than public entities

Transfers to household relate significantly to payments for leave gratuity paid to officials who have resigned form department and donations made from the MEC’s discretionary funds. Transfer payments to non-profitable were donations made in terms of the departmental corporate social responsibility.

15. CONDITIONAL GRANTS

The department is not a recipient of conditional grant.

16. DONOR FUNDS

16.1 Donor Funds Received

No donor assistance was received by the department

17. CAPITAL INVESTMENT

17.1 Capital investment, maintenance and asset management plan

The nature of the Department is such that there is no infrastructure related projects or significant capital investment projects. The only capital procurement being initiated is regarding office furniture and computer equipment.

PART C: GOVERNANCE

18. INTRODUCTION

The Department is committed to maintaining the highest standards of governance, as good governance is important for the management of public finances and resources. Good financial governance builds public confidence and assures business and community members that resources are utilized effectively and efficiently in achieving the objectives of the department.

The department continues to provide support to public entities in improving governance and has directed all efforts towards an improvement in the audit outcomes; transparent and fair supply chain management practices; efficient and effective spending by departments and sound cash management.

19. RISK MANAGEMENT

Provincial Treasury, as the custodians of good governance in the Province, continues to align itself with the responsibilities of the Accounting Officer as set out in the Public Finance Management Act (PFMA) section 38(a)(i). The Covid-19 pandemic revealed the importance and necessity for risk based decision-making in achieving departmental strategies and objectives in volatile times. Risk Management activities in the year under review was prioritised to include the following:

- Review and approval of the Risk Management framework;
- Identification and assessment of all potential Strategic and Operational risks;
- Appointment of a functional Risk and Ethics Management Committee (REMC) as an oversight structure to monitor the risk and ethics management activities of the Department and issue recommendations to the acting Head of Department;
- Presentation of the Risk and Ethics Management Committee reports to Management and the Audit Committee for recommendations;

The department has continued to make strides in the manner in which it addresses risk identified and has incorporated projects risk to ensure that management of the department is continually reviewing and re-assessment risk even at project level.

Furthermore, Treasury Regulations regulation 3.2.1 requires of the accounting officer to ensure that risk assessments be conducted regularly to identify emerging risks. Despite the magnitude impact of Covid-19 on departmental activities, quarterly reporting on new/emerging risks was done to all relevant structures.

20. FRAUD AND CORRUPTION

Fighting corruption requires coordination and efforts from all parts of the organisation supported by good governance and relevant organs of state. Provincial Treasury seeks to create an ethical culture by reviewing and approving its Fraud and Corruption and Whistle Blowing policies, identifying and assessing relevant fraud risks and reporting to various oversight structures on an annual basis.

The Department embarked on a process to create an ethical culture by encouraging Senior Managers to participate in the Ethics in the Public Service online course facilitated by the National School of Government. This was followed by all officials in the department participating in the course except for those that do not have access to internet and computers and those that are on maternity leave. The course further seeks to assist the department in setting the tone and creating awareness of the concepts of ethics management within the Department in line the provisions as set out in the Public Service Regulations, 2016, paragraph 13.

21. MINIMISING CONFLICT OF INTEREST

Senior Managers and other categories of employees as defined by Department of Public Service Administration (DPSA) disclose their financial and other interests in terms of the Public Service Regulations, as amended in 2016, annually to identify potential and actual conflict of interest.
Furthermore, all supply chain practitioners and bid committee members are required to declare their interest annually and during every bid committee meeting to ensure transparency in the procurement process. All officials, in accordance with the Public Service Act, are requested to submit applications to conduct remunerative work outside the Public Service, which is approved by the Executive Authority. No actual conflict of interest incident was identified or reported for the year under review.

In addition to our preventative measures, panel members are required to sign declaration of interest forms during the recruitment and selection process. This has drastically reduced information being leaked by officials during recruitment process and where such incidents has been reported the department dealt with it appropriately. Transparency and accountability is key within the department, thus the vetting of all newly appointed officials.

22. CODE OF CONDUCT

Newly appointed officials are inducted on their first day at work whereby the Public Service Code of Conduct manual is issued to them. Breach thereof is addressed through proper disciplinary procedures. NCPT officials are oriented on the code of conduct during the annual roadshows; this has improved the ethical behaviour of the officials. In the current year there was 1 case which was reported and all disciplinary processes unfolded.

23. HEALTH SAFETY AND ENVIRONMENTAL ISSUES

Due to the heavy effects of Covid -19 and the impact that it had on the Health and Safety of official in the Department, the department had to appoint a Committee which needed to deal with Covid-19 regulations and make sure that the regulations are adhered to and implemented as per the guides from National Treasury, it became important for the department to appoint a steering committee which would be able to deal with the management and implementation of Covid-19.

24. PORTFOLIO COMMITTEES

Provincial Treasury presented the 2019/20 annual report to the Portfolio Committee on the 23 March 2021 utilising the Teams virtual platform. The resolutions and recommendations raised by the Committee can be summarised to denote the following:

Portfolio Committee recommendation	***Provincial Treasury response***
Provincial Treasury to introduce a memorandum of understanding highlighting matters that Departments and municipalities must be able to execute and assurance of transferal of skills once interventions have been concluded.	The department introduced support plans based on the gaps identified during the assessment of reports submitted by municipalities and departments respectively. We are in the process of building our internal capacity to improve our support to institutions. Furthermore, for effective transfer of skills all parties involved must be adequately capacitated.

Ensure that programme managers set targets aligned with the vision and mission of the department and report spending of allocated funds accordingly.	The department performs regular reviews on the targets that are set in the Annual Performance Plan (APP). The reviewed APP is then submitted to the Office of the Premier for assessment and once the process is completed the assessment report is submitted to the department for implementation. The assessment performed by OTP is to verify the information submitted for relevance and alignment. No concerns were raised in terms of alignment of vision and mission to the strategic objectives and key performance indicators.

25. SCOPA RESOLUTIONS

The following were the resolution of the committee

Resolution No.	Subject	Details	Response by the department	Resolved (Yes/No)
2019/20 Financial year	Scopa resolution based on the annual report of the provincial treasury for the 2019/20 financial year	Scopa resolved that Provincial Treasury as the leading department should strengthen its internal control systems to ensure financial discipline is adhered to by all departments, entities and municipalities as this will ensure that positive audit outcome is realized and sustained.	Provincial Treasury (PT) utilizes various platforms such to guide departments, public entities and municipalities with the implementation of internal controls. Accounting Officers and managers of each department must be held accountable for failure to implement the Act as they have been given authority by the Act to manage. Provincial Treasury will continue to support and emphasize the fiduciary responsibility of Accounting Officers who are required to maintain and ensure effective, efficient and transparent systems of financial and risk management and internal control. As Provincial Treasury we can set a good example, however, it is the responsibility of the Accounting Officer of the Department and Municipality to ensure financial discipline which will ensure that positive audit outcomes are realized and sustained.	Yes

26. PRIOR MODIFICATIONS TO AUDIT REPORTS

The Department obtained an unqualified audit opinion with no matters of emphasis in the prior year. Continuous efforts were implemented to ensure that the opinion is improved, thus the clean audit opinion for the current 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 with no matters of emphasis	2013/14	Not Applicable
Matters of emphasis: Verification of qualifications was done subsequent to appointments	2014/15	Verification of qualifications is done prior to appointments
Unqualified with no matters of emphasis	2015/16	Not Applicable
Unqualified with no matters of emphasis	2016/17	Not Applicable
Unqualified with no matter of emphasis	2017/18	Not Applicable
Unqualified with no matter of emphasis	2018/19	Not Applicable
Unqualified with no matter of emphasis	2019/20	Not Applicable

27. INTERNAL CONTROL UNIT

Internal control unit is located in Financial Management sub-programme. Currently the unit only has one official responsible for compliance checks on all relevant areas within financial management. Policies and procedure manuals have been implemented and to ensure implementation, monthly reporting is provided to Chief Financial Officer for reporting at the senior management meeting. The following are the areas being tested and monitored by the internal control unit.

- Audit of Payments to ensure that all non-compliance matters relating to both SCM and Financial Accounting are timeously identified and rectified.
- Auditing of salary claims, S&T and fuel claims to ensure that there is no fraudulent activities:
- Test controls within the Transport unit to ensure that there is no misuse of state vehicles.

However due to our current working conditions, the unit was only able to do audit of batches and could not audit other areas.

28. INTERNAL AUDIT AND AUDIT COMMITTEES

The Northern Cape Provincial Treasury established the shared internal audit function. The function was established in terms of section 38(1)(a)(i) and section 76(4)(e) of the Public Finance Management Act (PFMA) as a shared function for the Northern Cape Provincial Administration, and in terms of paragraph 3.2.3. of the Treasury Regulations. The unit fulfils an independent assurance and consulting function.

The internal audit unit follows a risk-based audit approach in providing management and the audit committee with assurance on the adequacy and effectiveness of governance, risk management, and internal control processes. The internal audit is guided by an internal audit charter, approved by the audit committee and performs its functions as provided for in the PFMA and the internal audit charter.

The internal audit unit compiles a rolling three-year strategic, risk-based internal audit plan and prepares an annual internal audit plan after taking into consideration the risks faced by the Department, strategic objectives, the Department's mandate, audit issues and inputs by management. The audit committee considers and approves the internal audit plan for implementation.

The internal audit reviews performed for the financial year under review, were all in line with the approved annual internal audit plan and are detailed in the audit committee annual report.

Internal audit findings were communicated timely to management and measures to mitigate the risks were implemented. Significant matters identified during the year were reported to the audit committee.

Audit Committee members and attendance

Throughout the year under review, the audit committee operated in terms of an approved audit committee charter, which was the committee's approved terms of reference. The audit committee comprised of three external members and two internal members, all of whom are not employed by the Department.

The audit committee has, as part of its oversight responsibility on a quarterly basis, followed up on audit findings to ensure that issues raised were addressed timely.

Further information relating to the audit committee, as required by the PFMA and the Treasury Regulations is included in the audit committee's report, which is incorporated in the annual report of the Department.

The audit committee comprises of five members in total. 4 meetings were convened during the financial year under review.

The following audit committee members attended the 3 meetings as their term ended 30 November 2020.

Name	Qualifications	Internal or external	If internal, position in the department	Date appointed	Date Resigned	No. of Meetings attended
Ms M Mbonambi	- Bachelor of Accountancy - B.Com Honours - Certificate in Risk Management and Certificate in Board Governance	External	n/a	01 December 2017	n/a	03
Ms A Mafuleka	- CA (SA) - B Com – Honours	External	n/a	01 December 2017	n/a	03
Mr VA Makaleni	- Master's in Public Management - Bachelor of Commerce (Accounting); - Postgraduate Diploma in Corporate Governance; - Management Advancement Programme; - Advanced Management Development	External	n/a	01 December 2014	n/a	03

	Programme; - Certificate in Risk Management					
Ms Vallabh	- Bachelor of Arts - Post Graduate Diploma in Library and Information Science - Certificate Programme in Public Service Management	Internal	Chief Director: Performance, Monitoring and Evaluations (OTP)	01 December 2017	n/a	02
Mr M Mdunge	- BA Degree, - Post graduate diploma governance and political transformation - Masters in governance and political transformation	Internal	Director: Frances Baard Head COGHSTA	01 April 2019	n/a	01

The following audit committee members only attended 1 meeting as their term started 01 December 2020.

Name	Qualifications	Internal or external	If internal, position in the department	Date appointed	Date Resigned	No. of Meetings attended
Ms A Mafuleka	- CA (SA) - B Com – Honours	External	n/a	01 December 2020	n/a	01
Ms J Gunther	- Certified Internal Auditor - CRMA - Associate General Accountant - Masters in Cost Accounting - BCompt - Various accounting and auditing certificates	External	n/a	01 December 2020	n/a	01
Mr F Docrat	- Master of Business Administration - Chartered Director (SA) - Certified Information Security Manager - Certified Information Systems Auditor - Certified in the Governance of Enterprise Information Technology - Certified Risk Management Practitioner - Management Advancement Program - Total Quality Management - Computer	External	n/a	01 December 2020	n/a	01

Name	Qualifications	Internal or external	If internal, position in the department	Date appointed	Date Resigned	No. of Meetings attended
	Operations Proficiency Examination					
Ms Vallabh	- Bachelor of Arts - Post Graduate Diploma in Library and Information Science - Certificate Programme in Public Service Management	Internal	Chief Director: Performance, Monitoring and Evaluations (OTP)	01 December 2020	n/a	00
Mr M Mdunge	- BA Degree - Post graduate diploma governance and political transformation - Masters in governance and political transformation	Internal	Director: Frances Baard Head COGHSTA	01 April 2020	n/a	00

During the year under review the committee consistently engaged with the senior management of the department, internal audit and the Auditor–General, individually and collectively, to address risks and challenges facing the department.

29. AUDIT COMMITTEE REPORT

We are pleased to present the Audit Committee report of the Northern Cape Provincial Treasury for the financial year ended 31 March 2021.

Audit Committee Responsibility

The Audit Committee reports that it has complied with its responsibilities arising from Section 38 (1) (a) (ii) of the Public Finance Management Act and Treasury Regulation 3.1.13. The Audit Committee further reports that it has adopted appropriate formal terms of reference as its Audit Committee Charter, has regulated its affairs in compliance with this Charter and has discharged all its responsibilities as contained therein.

The Effectiveness of Internal Control

Our review of the findings of the Internal Audit work, which was based on the risk assessments conducted in the department revealed certain weaknesses, which were then raised with the Department. The following Internal Audit work was completed during the year under review:

- COVID-19 Emergency Procurement & Return to work readiness
- Performance Information
- Supply Chain Management
- Annual Financial Statements

- COVID-19 Expenditure Audit
- Follow-up on AGSA Report
- Follow-up on Internal Audit Reports
- Interim Financial Statements
- Information Technology
- Follow-up
- APP Review
- Risk Management
- Performance Information

The Committee acknowledged the following:

- The moratorium and the PERSAL control functions which were put in place by the Executive Authority to curb the over-spending of the provincial budget.
- The Department's efforts for continuously strengthen the internal control environment.
- The Department did not incur any irregular and unauthorised expenditure for the financial year 2020-21.
- The Department could not achieve targets set for 2020/21 due to the high vacancy rates and challenges brought about by COVID-19 pandemic.
- Management developed an audit action plan to address the findings raised by both the Auditor-General and Internal Audit. The Audit Committee monitored the implementation of the audit action plan during the year under review, including the implementation of the Audit Committee's recommendation.

The following were areas of concern:

- High vacancy rate in the Internal Audit function.
- Other vacant posts in the Department, including the one for the HOD as well as the resignation of the CFO.
- The organisational structure which was not approved.
- The departmental achieved 83% of the set targets.
- The upcoming 2021/22 provincial budget cuts as part of the wage freeze commitment.
- Revenue generation and debt collection difficulties experienced by municipalities.

In-Year Management and Monthly/Quarterly Report

The department reported monthly and quarterly to the Provincial Treasury as is required by the PFMA.

Risk Management

Progress on the departmental risk management posture was reported on a quarterly basis and the Audit Committee was satisfied that the actual management of risk was receiving attention, although there were areas that still required improvement. Management should continue to support the Risk Officer to further enhance the performance of the Department.

Evaluation of Financial Statements

The Audit Committee has:

- reviewed and discussed the audited annual financial statements to be included in the annual report, with the Auditor-General South Africa (AGSA) and the Accounting Officer;
- reviewed significant transactions and adjustments resulting from the audit.
- reviewed the AGSA audit report;
- reviewed the AGSA management report and management's responses thereto;
- reviewed the Department's compliance with legal and regulatory provisions.

Auditor General's Report

The Department attained an unqualified audit opinion with no findings which is the same as the prior year audit outcome. The Audit Committee concurs and accepts the conclusions of the Auditor-General South Africa 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 South Africa.

Ms A Mafuleka
Chairperson of the Audit Committee
Northern Cape Provincial Treasury
Date: 10 August 2021

30. B-BBEE COMPLIANCE PERFORMANCE INFORMATION

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

Has the Department / Public Entity 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?	Yes	The department has updated the Sourcing Strategy policy which is in line with Preferential Procurement Regulations of 2017. in line with Preferential Procurement Regulations of 2017, the department applied pre-qualification criteria for Cleaning services tender The bid was limited to bidder(s) who are Exempted Micro Enterprise (EMEs) with BBBEE status Level 1 (one). (Bid: NCPT/08/2020)
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	-

PART D: HUMAN RESOURCE MANAGEMENT

31. INTRODUCTION

The department continues to ensure that it is indeed the employer of choice, by amongst other things creating a conducive working environment for its employees. The department, towards ensuring labour peace, has an active departmental labour forum which is chaired by the acting HOD; this is where staff concerns and matters are continually addressed and handled at an early stage with the labour unions to avoid unnecessary grievances and labour disputes. Due to COVID-19 pandemic and the lockdowns, the department could not hold all of its events that are held towards ensuring improvement on the staff morale, including the annual general staff meeting. All Human Resources Management processes and procedures are implement in line with the prescripts and legislations. This is proven by HRM contributing to the departmental clean audits.

32. OVERVIEW OF HUMAN RESOURCES

The status of human resources in the department.

During this financial year, all employee benefits were handled timeously and there were no backlogs. The Health Risk Manager (PHS) is giving the necessary support to the department whenever need arises. The main challenge, which continues to be a challenge, is the high vacancy rate which hampers service delivery. All the recruitment processes were not approved as no posts could be advertised due to the provincial moratorium in place. This had a negative bearing on the officials because some were doing more than they could handle and resulting in low staff morale and burnout.

Due to the current budget cuts, the bursary was temporarily suspended and therefore no new applications were considered, only those that are currently studying were allowed to continue with their studies. Officials were given an opportunity to study online courses offered by NSG.

With the change of the Head of Department, organisational structure consultation process with all relevant stakeholders had to be re-done. The structure has been finalised with Senior Management of the department and the last phase of consultation will with the trade unions prior to being forwarded to MEC for his signature.

The following are HR priorities for the year under review:

- Review of the organisational structure with the emphasis on reorganization and realignment.
- Filling of vacant and funded posts on an annual basis by 90%
- Training and development interventions to increase the skills base
- Implementation of sound labour relations within the department
- Appointment of women at SMS level to achieve EE target of 50/50
- Workforce planning and key strategies to attract and recruit a skilled and capable workforce.
- Mentorship and succession planning policy in place
- HR Plan was developed and approved
- Capacity development programmes are in place (online courses with NSG)

Employee performance management.

PMDS for salary levels 1-14 is implemented according to the prescripts and legislations. Chief Directorate Intermediate Review Committees were established and are playing an important role in ensuring proper implementation of PMDS and forwarding reports to the IRC. The departmental Intermediate Review Committee and Departmental Moderation Committees are also in place and functional. PMDS joint committee meeting held to ensure that all these committees understand and implement PMDS legislation in a coordinated manner.

Employee wellness programmes

The main challenge is that the unit is without any official to perform the duties. This is hampering service delivery especially with the COVID-19 pandemic as this requires compliance to all NDoH legislations. The unit needs qualified officials to perform the required duties. The departmental COVID-19 steering committee was established and approved, this includes the trade unions also. Careways is still providing EAP services. During this period, all the sporting codes and the departmental choir were suspended due to the lockdown measures. The department has also experienced officials who reported to have tested positive for COVID-19. All the compliance steps were adhered to in managing the reported cases in the department.

33. HUMAN RESOURCES OVERSIGHT STATISTICS

33.1 Personnel related expenditure

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

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

Table 33.1.1 Personnel expenditure by programme for the period 1 April 2020 and 31 March 2021

Programme	Total expenditure (R’000)	Personnel expenditure (R’000)	Training expenditure (R’000)	Professional and special services expenditure (R’000)	Personnel expenditure as a % of total expenditure	Average personnel cost per employee (R’000)
Administration	95 312	56 915	11	-	59.70	527
Sustainable Resource Management	49 920	44 356	-	-	88.90	752
Asset and Liabilities Management	40 509	34 557	45	-	85.30	678
Financial Governance	23 807	22 337	-	-	93.80	827
Provincial Internal Audit	28 203	25 870	164	-	91.70	507
Total as on Financial Systems (BAS)	**237 751**	**184 035**	**220**	**-**	**77.40**	**622**

Table 33.1.2 Personnel costs by salary band for the period 1 April 2020 and 31 March 2021

Salary band	Personnel expenditure (R’000)	% of total personnel cost	No. of employees	Average personnel cost per employee (R’000)
Lower skilled (Levels 1-2)	-	-	-	-
Skilled (level 3-5)	10 003	5.40	38.00	263
Highly skilled production (levels 6-8)	36 835	19.90	79.00	466
Highly skilled supervision (levels 9-12)	101 922	55.20	131.00	778
Senior and Top management (levels 13-16)	25 038	13.50	17.00	1 473
Contract (Levels 3-5)	416	0.20	2.00	208
Contract (levels 6-8)	1 143	0.60	3.00	381
Contract (Levels 9-12)	5 387	2.90	8.00	673

Salary band	Personnel expenditure (R'000)	% of total personnel cost	No. of employees	Average personnel cost per employee (R'000)
Contract (levels 13-16)	513	0.30	1.00	513
Contract other	1 035	0.70	2.00	621
Periodical Remuneration	1 743	0.90	15.00	116
Total	**184 035**	**99.70**	**296.00**	**622**

Table 33.1.3 Salaries, Overtime, Home Owners Allowance and Medical Aid by programme for the period 1 April 2020 and 31 March 2021

Programme	Salaries		Overtime		Home Owners Allowance		Medical Aid	
	Amount (R'000	Salaries as a % of personnel costs	Amount (R'000)	Overtime as a % of personnel costs	Amount (R'000)	HOA as a % of personnel costs	Amount (R'000)	Medical aid as a % of personnel costs
Administration	49 342	93.00	-	-	1 352	2.50	2 363	4.50
Sustainable Resource Management	39 140	94.80	-	-	746	1.80	1 403	3.40
Asset and Liabilities Management	30 136	94.00	-	-	706	2.20	1 221	3.80
Financial Governance	19 620	95.30	-	-	270	1.30	687	2.30
Provincial Internal Audit	22 609	92.90	-	-	636	2.60	1104	4.50
TOTAL	**160 847**	**93.90**	**-**	**-**	**3 710**	**2.20**	**6 778**	**4.00**

Table 33.1.4 Salaries, Overtime, Home Owners Allowance and Medical Aid by salary band for the period 1 April 2020 and 31 March 2021

Salary band	Salaries		Overtime		Home Owners Allowance		Medical Aid	
	Amount (R'000	Salaries as a % of personnel costs	Amount (R'000)	Overtime as a % of personnel costs	Amoun t (R'000)	HOA as a % of personnel costs	Amount (R'000)	Medical aid as a % of personn el costs
Lower skilled (Levels 1-2)	-	-	-	-	-	-	-	-
Skilled (level 3-5)	7 411	74.10	-	-	633	6.30	1 027	10.30
Highly skilled production (levels 6-8)	31 232	84.80	-	-	1 429	3.90	2 144	5.80
Highly skilled supervision (levels 9-12)	88 672	86.70	-	-	1 541	1.50	3 212	3.10
Senior and Top management (levels 13-16)	23 533	93.70	-	-	90	0.40	290	1.20
Contract (Levels 3-5)	325	77.60	-	-	17	4.10	54	12.90
Contract (levels 6-8)	1 032	90.10	-	-	-	-	34	3.00
Contract (Levels 9-12)	5 192	95.90	-	-	-	-	17	0.30
Contract (levels 13-16)	466	85.70	-	-	-	-	-	-
Contract other	1 241	99.50	-	-	-	-	-	-
Periodical Remuneration	1 743	100.00	-	-	-	-	-	-

Salary band	Salaries		Overtime		Home Owners Allowance		Medical Aid	
	Amount (R'000	Salaries as a % of personnel costs	Amount (R'000)	Overtime as a % of personnel costs	Amount (R'000)	HOA as a % of personnel costs	Amount (R'000)	Medical aid as a % of personnel costs
Total	**160 847**	**87.00**	**-**	**-**	**3 710**	**2.20**	**6 778**	**4.00**

33.2 Employment and Vacancies

The tables in this section summarise the position with regard to employment and vacancies.

The following tables summarise the number of posts on the establishment, the number of employees, the vacancy rate, and whether there are any staff that are additional to the establishment.

This information is presented in terms of three key variables:

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

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

Table 33.2.1 Employment and vacancies by programme as on 31 March 2021

Programme	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
Administration	126	100	20.63%	2
Sustainable Resources	70	59	15.71%	-
Assets and Liability Management	67	51	23.80%	-
Financial Governance	33	27	18.18%	-
Provincial Internal Audit	59	44	25.42%	13
Total	**355**	**281**	**20.84%**	**15**

Table 33.2.2 Employment and vacancies by salary band as on 31 March 2021

Salary band	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
Lower skilled (1-2)	3	3	-	-
Skilled(3-5)	51	38	25.49%	2
Highly skilled production (6-8)	98	83	15.30%	7
Highly skilled supervision (9-12)	176	139	21.02%	6
Senior management (13-16)	27	18	33.33%	-
Total	**355**	**281**	**20.84%**	**15**

Table 33.2.3 Employment and vacancies by critical occupations as on 31 March 2021

Critical occupation	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
-	-	-	-	-
Total	**-**	**-**	**-**	**-**

Notes

- The CORE classification, as prescribed by the DPSA, should be used for completion of this table.
- Critical occupations are defined as occupations or sub-categories within an occupation –
  - (a) in which there is a scarcity of qualified and experienced persons currently or anticipated in the future, either because such skilled persons are not available or they are available but do not meet the applicable employment criteria;
  - (b) for which persons require advanced knowledge in a specified subject area or science or learning field and such knowledge is acquired by a prolonged course or study and/or specialised instruction;
  - (c) where the inherent nature of the occupation requires consistent exercise of discretion and is predominantly intellectual in nature; and
  - (d) in respect of which a department experiences a high degree of difficulty to recruit or retain the services of employees.

33.3 Filling of SMS Posts

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

Table 33.3.1 SMS post information as on 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
Director-General/ Head of Department	-	-	-	-	-
Salary Level 16	1	1	100%	-	-
Salary Level 15	1	-	-	1	100%
Salary Level 14	7	5	71.42%	2	28.57%
Salary Level 13	18	12	66.6%	6	33.3%
Total	**27**	**18**	**66.6%**	**9**	**33.3%**

Table 33.3.2 SMS post information as on 30 September 2020

SMS Level	Total number of funded SMS posts	Total number of SMS posts filled	% of SMS posts filled	Total number of SMS posts vacant	% of SMS posts vacant
Director-General/ Head of Department	-	-	-	-	-
Salary Level 16	1	1	100%	-	-
Salary Level 15	1	-	-	1	100%
Salary Level 14	7	5	71.42%	2	28.57%
Salary Level 13	18	13	72.22%	5	27.77%
Total	**27**	**19**	**70.37%**	**8**	**29.62%**

Table 33.3.3 Advertising and filling of SMS posts for the period 1 April 2020 and 31 March 2021

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

Table 33.3.4 Reasons for not having complied with the filling of funded vacant SMS - Advertised within 6 months and filled within 12 months after becoming vacant for the period 1 April 2020 and 31 March 2021

Reasons for vacancies not advertised within six months
Moratorium resulted in recruitment process being delayed

Reasons for vacancies not filled within twelve months
Moratorium resulted in recruitment process being delayed
.

Notes

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

Table 33.3.5 Disciplinary steps taken for not complying with the prescribed timeframes for filling SMS posts within 12 months for the period 1 April 2020 and 31 March 2021

Reasons for vacancies not advertised within six months
Moratorium resulted in recruitment process being delayed

Reasons for vacancies not filled within six months
Moratorium resulted in recruitment process being delayed

Notes

- In terms of the Public Service Regulations Chapter 1, Part VII C.1A.2, departments must indicate good cause or reason for not having complied with the filling of SMS posts within the prescribed timeframes. In the event of non-compliance with this regulation, the relevant executive authority or head of department must take appropriate disciplinary steps in terms of section 16A(1) or (2) of the Public Service Act.

33.4 Job Evaluation

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

Table 33.4.1 Job Evaluation by Salary band for the period 1 April 2020 and 31 March 2021

Salary band	Number of posts on approved establishment	Number of Jobs Evaluated	% of posts evaluated by salary bands	Posts Upgraded		Posts downgraded	
				Number	% of posts evaluated	Number	% of posts evaluated
Lower Skilled (Levels1-2)	3	-	-	-	-	-	-
Skilled (Levels 3-5)	51	-	-	-	-	-	-
Highly skilled production (Levels 6-8)	98	-	-	-	-	-	-
Highly skilled supervision (Levels 9-12)	176	-	-	-	-	-	-
Senior Management Service Band A	18	-	-	-	-	-	-
Senior Management Service Band B	7	-	-	-	-	-	-
Senior Management Service Band C	1	-	-	-	-	-	-
Senior Management Service Band D	1	-	-	-	-	-	-
Total	**355**	**-**	**-**	**-**	**-**	**-**	**-**

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

Table 33.4.2 Profile of employees whose positions were upgraded due to their posts being upgraded for the period 1 April 2020 and 31 March 2021

Gender	African	Asian	Coloured	White	Total
Female	-	-	-	-	-
Male	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**

Employees with a disability	-

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

Table 33.4.3 Employees with salary levels higher than those determined by job evaluation by occupation for the period 1 April 2020 and 31 March 2021

Occupation	Number of employees	Job evaluation level	Remuneration level	Reason for deviation
-	-	-	-	-
-	-	-	-	-
Total number of employees whose salaries exceeded the level determined by job evaluation				-
Percentage of total employed				-

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

Table 33.4.4 Profile of employees who have salary levels higher than those determined by job evaluation for the period 1 April 2020 and 31 March 2021

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

Notes

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

Total number of Employees whose salaries exceeded the grades determine by job evaluation	None

33.5 Employment Changes

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

Table 33.5.1 Annual turnover rates by salary band for the period 1 April 2020 and 31 March 2021

Salary band	Number of employees at beginning of period-1 April 2020	Appointments and transfers into the department	Terminations and transfers out of the department	Turnover rate
Lower skilled (Levels 1-2) Contracts	22	24	22	-
Skilled (Levels3-5)	40	-	2	5%
Highly skilled production (Levels 6-8)	91	-	8	8.79%
Highly skilled supervision (Levels 9-12)	144	-	7	4.86%
Senior Management Service (Levels 13 – 16)	18	-	3	16.6%
Contracts Skilled (Levels3-5)	1	1	1	-
Contracts Highly skilled production (Levels 6-8)	0	1	1	-
Contracts Highly skilled supervision (Levels 9-12)	1	7	7	-
Contracts (Levels 13 – 16)	1	1	1	-
Total	**318**	**34**	**52**	**16.35%**

Table 33.5.2 Annual turnover rates by critical occupation for the period 1 April 2020 and 31 March 2021

Critical occupation	Number of employees at beginning of period-01 April 2020	Appointments and transfers into the department	Terminations and transfers out of the department	Turnover rate
-	-	-	-	-
-	-	-	-	-
TOTAL	**-**	**-**	**-**	**-**

Notes

- The CORE classification, as prescribed by the DPSA, should be used for completion of this table.
- Critical occupations are defined as occupations or sub-categories within an occupation –
  - (a) in which there is a scarcity of qualified and experienced persons currently or anticipated in the future, either because such skilled persons are not available or they are available but do not meet the applicable employment criteria;
  - (b) for which persons require advanced knowledge in a specified subject area or science or learning field and such knowledge is acquired by a prolonged course or study and/or specialised instruction;
  - (c) where the inherent nature of the occupation requires consistent exercise of discretion and is predominantly intellectual in nature; and
  - (d) in respect of which a department experiences a high degree of difficulty to recruit or retain the services of employees.

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

Table 33.5.3 Reasons why staff left the department for the period 1 April 2020 and 31 March 2021

Termination Type	Number	% of Total Resignations
Death	1	1.8%
Resignation	7	13.2%
Expiry of contract	31	58.49%
Dismissal – operational changes	-	-
Dismissal – misconduct	1	1.8%
Dismissal – inefficiency	-	-
Discharged due to ill-health	-	-
Retirement	6	11.32%
Transfer to other Public Service Departments	6	11.32%
Other	-	-
Total	**52**	**-**
Total number of employees who left as a % of total employment		**16.35%**

Table 33.5.4 Promotions by critical occupation for the period 1 April 2020 and 31 March 2021

Occupation	Employees 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 progression as a % of employees by occupation
-	-	-	-	-	-
-	-	-	-	-	-
TOTAL	**-**	**-**	**-**	**-**	**-**

Table 33.5.5 Promotions by salary band for the period 1 April 2020 and 31 March 2021

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 progression as a % of employees by salary bands
Lower skilled (Levels 1-2)	22	-	-	-	-
Skilled (Levels3-5)	41	-	-	27	65.85%
Highly skilled production (Levels 6-8)	91	-	-	60	65.93%
Highly skilled supervision (Levels 9-12)	145	-	-	120	82.76%
Senior Management (Level 13-16)	19	-	-	14	73.68%
Total	**318**	**-**	**-**	**215**	**67.61%**

33.6 Employment Equity

Table 33.6.1 Total number of employees (including employees with disabilities) in each of the following occupational categories as on 31 March 2021

Occupational category	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Legislators, senior officials and managers	5	2	-	3	7	1	-	-	18
Professionals	48	13	1	-	47	21	1	3	134
Technicians and associate professionals	19	5	-	-	42	16	-	1	83
Clerks	7	1	-	-	22	8	-	1	39
Service and sales workers	-	-	-	-	-	-	-	-	-
Skilled agriculture and fishery workers	-	-	-	-	-	-	-	-	-
Craft and related trades workers	-	-	-	-	-	-	-	-	-
Plant and machine operators and assemblers	-	-	-	-	-	-	-	-	-
Elementary occupations	-	-	-	-	2	-	-	-	2
Total	**79**	**21**	**1**	**3**	**120**	**46**	**1**	**5**	**276**
Employees with disabilities	-	**1**	-	-	**3**	**1**	-	-	**5**

Table 33.6.2 Total number of employees (including employees with disabilities) in each of the following occupational bands as on 31 March 2021

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top Management	-	1	-	-	-	-	-	-	**1**
Senior Management	5	1	-	3	7	1	-	-	**17**
Professionally qualified and experienced specialists and mid-management	48	13	1	-	47	21	1	3	**134**
Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents	19	5	-	-	42	16	-	1	**83**
Semi-skilled and discretionary decision making	7	1	-	-	22	8	-	1	**39**
Unskilled and defined decision making	-	-	-	-	2	-	-	-	**2**
Total	**79**	**21**	**1**	**3**	**120**	**46**	**1**	**5**	**276**

Table 33.6.3 Recruitment for the period 1 April 2020 to 31 March 2021

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

Table 33.6.4 Promotions for the period 1 April 2020 to 31 March 2021

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

Table 33.6.5 Terminations for the period 1 April 2020 to 31 March 2021

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top Management (level 16)	1	-	-	-	-	-	-	-	**1**
Senior Management (level 13-15)	2	-	-	-	1	-	-	-	**3**
Professionally qualified and experienced specialists and mid-management (level 9-12)	7	-	-	-	6	1	-	-	**14**
Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents (level 6-8)	1	2	-	-	2	3	-	1	**9**
Semi-skilled and discretionary decision making (level 3-5)	1	-	-	-	1	1	-	-	**3**
Unskilled and defined decision making (Interns)	9	1	-	-	10	2	-	-	**22**
Total	**21**	**3**	**-**	**-**	**20**	**7**	**-**	**1**	**52**
Employees with Disabilities	**-**	**-**	**-**	**-**	**-**	**1**	**-**	**-**	**-**

Table 33.6.6 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	
Unauthorised absenteeism	**3**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**3**

Table 33.6.7 Skills development for the period 1 April 2020 to 31 March 2021

Occupational category	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Legislators, senior officials and managers	4	-	-	-	4	-	-	-	8
Professionals	25	10	-	-	31	15	1	3	85
Technicians and associate professionals	11	3	-	-	29	7	-	-	50
Clerks	-	-	-	-	2	-	-	-	2
Service and sales workers	-	-	-	-	0	-	-	-	-
Skilled agriculture and fishery workers	-	-	-	-	0	-	-	-	-
Craft and related trades workers	-	-	-	-	-	-	-	-	-
Plant and machine operators and assemblers	-	-	-	-	-	-	-	-	-
Elementary occupations	8	3	-	-	10	3	-	-	24
Total	**48**	**16**	**-**	**-**	**76**	**25**	**1**	**3**	**169**
Employees with disabilities	**-**	**-**	**-**	**-**	**1**	**1**	**-**	**-**	**2**

33.7 Signing of Performance Agreements by SMS Members

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

Table 33.7.1 Signing of Performance Agreements by SMS members as on 31 May 2020

SMS Level	Total number of funded SMS posts	Total number of SMS members	Total number of signed performance agreements	Signed performance agreements as % of total number of SMS members
Director-General/ Head of Department	-	-	-	-
Salary Level 16	-	-	-	-
Salary Level 15	1	-	-	-
Salary Level 14	7	6	5	83.33%
Salary Level 13	18	13	13	100%
Total	**26**	**19**	**18**	**69.23%**

Table 33.7.2 Reasons for not having concluded Performance agreements for all SMS members as on 31 March 2021

Reasons
Non Compliance

Notes

- The reporting date in the heading of this table should be aligned with that of Table 3.7.1.

Table 33.7.3 Disciplinary steps taken against SMS members for not having concluded Performance agreements as on 31 March 2021

Reasons
None

Notes

- The reporting date in the heading of this table should be aligned with that of Table 3.7.1.

33.8 Performance Rewards

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

Table 33.8.1 Performance Rewards by race, gender and disability for the period 1 April 2020 to 31 March 2021

Race and Gender	Beneficiary Profile			Cost	
	Number of beneficiaries	Number of employees	% of total within group	Cost (R'000)	Average cost per employee
African					
Male	18	83	21.69	402	22 347.25
Female	26	120	21.67	562	21 615.00
Asian					
Male	-	1	-	-	-
Female	-	1	-	-	-
Coloured					
Male	2	21	9.52	33	16 500.00
Female	9	47	19.15	175	19 444.00
White					
Male	2	3	66.67	84	33 000.00
Female	1	5	20.00	33	42 000.00
Total	**58**	**281**	**20.64**	**1 289**	**22 224.00**

Table 33.8.2 Performance Rewards by salary band for personnel below Senior Management Service for the period 1 April 2020 to 31 March 2021

Salary band	Beneficiary Profile			Cost		Total cost as a % of the total personnel expenditure
	Number of beneficiaries	Number of employees	% of total within salary bands	Total Cost (R'000)	Average cost per employee	
Lower Skilled (Levels 1-2)	-	3	-	-	-	-
Skilled (level 3-5)	5	38	13.16	32 187.95	6 437.59	
Highly skilled production (level 6-8)	13	83	15.66	142 286.22	10 945.09	
Highly skilled supervision (level 9-12)	35	139	25.18	891 801.22	25 480.03	
Total	**53**	**263**	**20.15**	**1 066 275.39**	**20 118.40**	

Table 33.8.3 Performance Rewards by critical occupation for the period 1 April 2020 to 31 March 2021

Critical occupation	Beneficiary Profile			Cost	
	Number of beneficiaries	Number of employees	% of total within occupation	Total Cost (R'000)	Average cost per employee
-	-	-	-	-	-
-	-	-	-	-	-
Total	-	-	-	-	-

Notes

- The CORE classification, as prescribed by the DPSA, should be used for completion of this table.
- Critical occupations are defined as occupations or sub-categories within an occupation –
  - (a) in which there is a scarcity of qualified and experienced persons currently or anticipated in the future, either because such skilled persons are not available or they are available but do not meet the applicable employment criteria;
  - (b) for which persons require advanced knowledge in a specified subject area or science or learning field and such knowledge is acquired by a prolonged course or study and/or specialised instruction;
  - (c) where the inherent nature of the occupation requires consistent exercise of discretion and is predominantly intellectual in nature; and
  - (d) in respect of which a department experiences a high degree of difficulty to recruit or retain the services of employees;

Table 33.8.4 Performance related rewards (cash bonus), by salary band for Senior Management Service for the period 1 April 2020 to 31 March 2021

Salary band	Beneficiary Profile			Cost		Total cost as a % of the total personnel expenditure
	Number of beneficiaries	Number of employees	% of total within salary bands	Total Cost (R'000)	Average cost per employee	
Band A	5	13	38.46%	209 149.48	41 829.90	
Band B	-	6	-	-	-	
Band C	-	-	-	-	-	
Band D	-	-	-	-	-	
Total	**5**	**19**	**26.30%**	209 149.48	41 829.90	

33.9 Foreign Workers

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

Table 33.9.1 Foreign workers by salary band for the period 1 April 2020 and 31 March 2021

Salary band	01 April 2020		31 March 2021		Change	
	Number	% of total	Number	% of total	Number	% Change
Lower skilled	-	-	-	-	-	-
Highly skilled production (Lev. 6-8)	-	-	-	-	-	-
Highly skilled supervision (Lev. 9-12)	-	-	-	-	-	-
Contract (level 9-12)	-	-	-	-	-	-
Contract (level 13-16)	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**

Table 3.9.2 Foreign workers by major occupation for the period 1 April 2020 and 31 March 2021

Major occupation	01 April 2020		31 March 2021		Change	
	Number	% of total	Number	% of total	Number	% Change
-	-	-	-	-	-	-
-	-	-	-	-	-	-

33.10 Leave utilisation

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

Table 33.10.1 Sick leave for the period 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)
Contract (Levels 3-5)	22.00	86.40	2.00	0.90	11.00	17.00
Contract (Levels 6-8)	12.00	83.30	1.00	0.40	12.00	16.00
Contract (Levels 9-12)	15.00	73.30	4.00	1.70	4.00	34.00
Contract Other	53.00	58.50	14.00	6.10	4.00	18.00
Highly skilled production (levels 6-8)	448.00	70.50	67.00	29.10	7.00	749.00
Highly skilled supervision (levels 9 -12)	530.00	73.80	104.00	45.20	5.00	1 521.00
Top and Senior management (levels 13-16)	29.00	89.70	8.00	3.50	4.00	138.00
Skilled (levels 3-5)	134.00	73.90	30.00	13.00	4.00	123.00
Total	**1 243.00**	**72.60**	**230.00**	**100.00**	**5.00**	**2 617.00**

Table 33.10.2 Disability leave (temporary and permanent) for the period 1 January 2020 to 31 December 2021

Salary band	Total days	% Days with Medical certification	Number of Employees using disability leave	% of total employees using disability leave	Average days per employee	Estimated Cost (R'000)
Highly skilled production (Levels 6-8)	21.00	100.00	2	33.30	11.00	32.00
Highly skilled supervision (Levels 9-12)	77.00	100.00	3	50.00	26.00	236.00
Skilled (Levels 3-5)	36.00	100.00	1	16.70	36.00	34.00
Total	**134.00**	**100.00**	**6**	**100.00**	**22.00**	**302.00**

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

Table 33.10.3 Annual Leave for the period 1 January 2020 to 31 December 2020

Salary band	Total days taken	Number of Employees using annual leave	Average per employee
Contract (Levels 3-5)	14.000	2.00	7.00
Contract (Levels 6-8)	22.00	2.00	11.00
Contract (Levels 9-12)	45.00	6.00	8.00
Contract Other	261.00	24.00	11.00
Highly skilled production (Levels 6-8)	1 539.00	87.00	18.00
Highly skilled supervision(Levels 9-12)	2 735.00	137.00	20.00
Senior management (Levels 13-16)	383.00	17.00	23.00
Skilled Levels 3-5)	748.00	39.00	19.00
Total	**5 747.00**	**314.00**	**18.00**

Table 33.10.4 Capped leave for the period 1 January 2020 to 31 December 2020

Salary band	Total days of capped leave taken	Number of Employees using capped leave	Average number of days taken per employee	Average capped leave per employee as on 31 March 2020
Highly skilled production (Levels 6-8)	-	-	-	16.00
Highly skilled supervision(Levels 9-12)	-	-	-	25.00
Senior management (Levels 13-16)	-	-	-	43.00
Skilled Levels 3-5)	-	-	-	14.00
Total	-	-	-	**22.00**

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

Table 33.10.5 Leave payouts for the period 1 April 2020 and 31 March 2021

Reason	Total amount (R'000)	Number of employees	Average per employee (R'000)
Leave payout for 2020/21 due to non-utilisation of leave for the previous cycle	-	-	-
Capped leave payouts on termination of service for 2020/21	305.00	3.00	101 667.00
Current leave payout on termination of service for 2020/21	497.00	17.00	86 274.00
Total	**802.00**	**20.00**	**187 941.00**

33.11 HIV/AIDS & Health Promotion Programmes

Table 33.11.1 Steps taken to reduce the risk of occupational exposure

Units/categories of employees identified to be at high risk of contracting HIV & related diseases (if any)	Key steps taken to reduce the risk
A circular was issued on how to deal with officials who are at high risk of contracting COVID-19. The department implemented the circular	Procurement of PPE

Table 33.11.2 Details of Health Promotion and HIV/AIDS Programmes (tick the applicable boxes and provide the required information)

Question	Yes	No	Details, if yes
1. Has the department designated a member of the SMS to implement the provisions contained in Part VI E of Chapter 1 of the Public Service Regulations, 2001? If so, provide her/his name and position.	✓		Mamiki Mooki – Director: HRM
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.	✓		3 positions. Only 1 position filled
3. Has the department introduced an Employee Assistance or Health Promotion Programme for your employees? If so, indicate the key elements/services of this Programme.	✓		Careways has been appointed to provide this service
4. Has the department established (a) committee(s) as contemplated in Part VI E.5 (e) of Chapter 1 of the Public Service Regulations, 2001? If so, please provide the names of the members of the committee and the stakeholder(s) that they represent.	✓		• Boitumelo Seekoie- Fiscal Policy • Lerato Hatendi - Security Management • Nombulelo Bosch - Budget Management • Priscilla Selloane - Human Resource Administration • Patience Raadt -Management Accounting • Ivonne Mhlanga - HOD's Office • Lebogang Kgarebe - SIFS • Gabriella Tshasibane -Records and Facilities • Vicky Ogle - Records and Facilities • Lebogang Mokae - Records and Facilities • Fabian Webster - Security Management • JBrandt- Springbok • Godfrey Khunetlang - Kuruman • Loretta Stolk - De Aar • TGaqa - Upington
5. Has the department reviewed its employment policies and practices to ensure that these do not unfairly discriminate against employees on the basis of their HIV status? If so, list the employment policies/practices so reviewed.	✓		Recruitment and selection, bursary, training,
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.	✓		All cases are handled confidentially and no one is discriminated against.
7. Does the department encourage its employees to undergo Voluntary Counselling and Testing? If so, list the results that you have you achieved.	✓		Employees are testing voluntarily and their results are kept confidential
8. Has the department developed measures/indicators to monitor & evaluate the impact of its health promotion programme? If so, list these measures/indicators.	✓		Monthly awareness is conducted through Careways, as the service provider

33.12 Labour Relations

Table 33.12.1 Collective agreements for the period 1 April 2020 and 31 March 2021

Total number of Collective agreements	**None**

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

Table 33.12.2 Misconduct and disciplinary hearings finalised for the period 1 April 2020 and 31 March 2021

Outcomes of disciplinary hearings	Number	% of total
Correctional counselling	2	50
Verbal warning	-	-
Written warning	1	25
Final written warning	1	25
Suspended without pay	-	-
Fine	-	-
Demotion	-	-
Dismissal	-	-
Not guilty	-	-
Case withdrawn	-	-
Total	**4**	**100**

Table 33.12.3 Types of misconduct addressed at disciplinary hearings for the period 1 April 2020 and 31 March 2021

Type of misconduct	Number	% of total
Gross absenteeism without authorisation	1	100
Total	**1**	**100**

Table 33.12.4 Grievances logged for the period 1 April 2020 and 31 March 2021

Grievances	Number	% of Total
Number of grievances resolved	3	60
Number of grievances not resolved	2	40
Total number of grievances lodged	**5**	**100**

Table 33.12.5 Disputes logged with Councils for the period 1 April 2020 and 31 March 2021

Disputes	Number	% of Total
Number of disputes upheld	1	50
Number of disputes dismissed	1	50
Total number of disputes lodged	**2**	**100**

Table 33.12.6 Strike actions for the period 1 April 2020 and 31 March 2021

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

Table 33.12.7 Precautionary suspensions for the period 1 April 2020 and 31 March 2021

Number of people suspended	-
Number of people who's suspension exceeded 30 days	-
Average number of days suspended	-
Cost of suspension(R'000)	-

33.13 Skills development

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

Table 33.13.1 Training needs identified for the period 1 April 2020 and 31 March 2021

Occupational category	Gender	Number of employees as at 1 April 2020	Training needs identified at start of the reporting period			
			Learnerships	Skills Programmes & other short courses	Other forms of training	Total
Legislators, senior officials and managers	Female	7	-	1	-	1
	Male	11	-	1	-	1
Professionals	Female	76	-	2	-	2
	Male	63	-	2	-	2
Technicians and associate professionals	Female	60	1	1	-	1
	Male	22	1	1	-	1
Clerks	Female	30	-	1	-	1
	Male	10	-	1	-	1
Service and sales workers	Female	-	-	-	-	-
	Male	-	-	-	-	-
Skilled agriculture and fishery workers	Female	-	-	-	-	-
	Male	-	-	-	-	-
Craft and related trades workers	Female	-	-	-	-	-
	Male	-	-	-	-	-
Plant and machine operators and assemblers	Female	-	-	-	-	-
	Male	-	-	-	-	-
Elementary occupations	Female	2	1	-	-	1
	Male	-	-	-	-	
Sub Total	Female	173	-	5	-	5
	Male	108	-	5	-	5
Total		**281**	**2**	**5**	-	**5**

Table 33.13.2 Training provided for the period 1 April 2020 and 31 March 2021

Occupational category	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	7	-	-	-	0
	Male	11	-	1	-	1
Professionals	Female	76	-	4	-	4
	Male	63	-	4	-	4
Technicians and associate professionals	Female	60	1	2	-	2
	Male	22	-	2	-	2
Clerks	Female	30	-	2	-	2
	Male	10	-		-	0
Service and sales workers	Female	-	-	-	-	-
	Male	-	-	-	-	-
Skilled agriculture and fishery workers	Female	-	-	-	-	-
	Male	-	-	-	-	-
Craft and related trades workers	Female	-	-	-	-	-
	Male	-	-	-	-	-
Plant and machine operators and assemblers	Female	-	-	-	-	-
	Male	-	-	-	-	-
Elementary occupations	Female	2	1	-	-	-
	Male	-	1	-	-	-
Sub Total	Female	173	-	-	-	9
	Male	108	-	-	-	7
Total		**281**	**2**	**10**	-	**10**

33.14 Injury on duty

The following tables provide basic information on injury on duty.

Table 33.14.1 Injury on duty for the period 1 April 2020 and 31 March 2021

Nature of injury on duty	Number	% of total
Required basic medical attention only	-	-
Temporary Total Disablement	-	-
Permanent Disablement	-	-
Fatal	-	-
Total	**-**	**-**

33.15 Utilisation of Consultants

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

(a) The rendering of expert advice;

(b) The drafting of proposals for the execution of specific tasks; and

(c) The execution of a specific task which is of a technical or intellectual nature, but excludes an employee of a department.

Table 33.15.1 Report on consultant appointments using appropriated funds for the period 1 April 2020 and 31 March 2021

Project title	Total number of consultants that worked on project	Duration (work days)	Contract value in Rand
Data Integrity Testing Project for municipalities i.e Dikgatlong, Magareng, Phokwane,Kamiesberg and Kai Garib.	8	18 moths	R4 262 266.00
Appointment of Debt Collection Services	1	3 years	R10 143 724.50
Provision of Internal Audit Services to Public Entities(Gambling Board, Liquor Board,NCEDA, NCTA,McGregor Museum and Kalahari Kid)	4	12 Months	R933 361.00

Table 33.15.2 Analysis of consultant appointments using appropriated funds, in terms of Historically Disadvantaged Individuals (HDIs) for the period 1 April 2020 and 31 March 2021

Project title	Percentage ownership by HDI groups	Percentage management by HDI groups	Number of consultants from HDI groups that work on the project
Data Integrity Testing Project for municipalities i.e Dikgatlong, Magareng, Phokwane,Kamiesberg and Kai Garib.	0%	0%	7
Appointment of Debt Collection Services	100%	100%	1
Provision of Internal Audit Services to Public Entities(Gambling Board, Liquor Board,NCEDA, NCTA,McGregor Museum and Kalahari Kid)	74.85%	15.36%	5

Table 33.15.3 Report on consultant appointments using Donor funds for the period 1 April 2020 and 31 March 2021

Project title	Total Number of consultants that worked on project	Duration (Work days)	Donor and contract value in Rand
-	-	-	-
Total number of projects	**Total individual consultants**	**Total duration Work days**	**Total contract value in Rand**
-	-	-	-

Table 33.15.4 Analysis of consultant appointments using Donor funds, in terms of Historically Disadvantaged Individuals (HDIs) for the period 1 April 2020 and 31 March 2021

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

33.16 Severance Packages

Table 33.16.1 Granting of employee initiated severance packages for the period 1 April 2020 and 31 March 2021

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

PART E: FINANCIAL INFORMATION

Report of the auditor-general to Northern Cape Provincial Legislature on vote no. 8: Northern Cape Provincial Treasury

34. REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

Opinion

1. I have audited the financial statements of the Northern Cape Provincial Treasury set out on pages 101 to 154 which comprise the appropriation statement, statement of financial position as at 31 March 2021, the statement of financial performance, statement of changes in equity and cash flow statement for the year then ended, as well as notes to the financial statements, including a summary of significant accounting policies.

2. In my opinion, the financial statements present fairly, in all material respects, the financial position of the Northern Cape Provincial Treasury 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 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 of 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.

Underspending of the budget

7. As disclosed in the appropriation statement, the department materially underspent the budget by R16 927 000 on the programmes for Administration and Sustainable resource management.

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 155 to162 does not form part of the financial statements and is presented as additional information. I have not audited these schedules and, accordingly, I do not express an opinion on them.

Responsibilities of the accounting office for the financial statements

10. The accounting officer is responsible for the preparation and fair presentation of the financial statements in accordance with MCS prescribed by National Treasury and the requirements of the PFMA and 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 has 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 the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

Report on the audit of the annual performance report

Introduction and scope

14. In accordance with the Public Audit Act 25 of 2004 (PAA) and the general notice issued in terms thereof, I have a responsibility to report on the usefulness and reliability of the reported performance information against predetermined objectives for selected programmes presented in the annual performance report. I performed procedures to identify material 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 the following selected programme presented in the department's annual performance report for the year ended 31 March 2021:

Programme	Pages in the annual performance report
Programme 4 - Financial Governance	46-51

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 material findings on the usefulness and reliability of the reported performance information for the following programme:

- Programme 4: Financial governance

Other matters

19. I draw attention to the matters below.

Achievement of planned targets

20. Refer to the annual performance report on pages 32 to 54 for 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 in the reported performance information of financial governance. As management subsequently corrected the misstatements, I did not raise any material findings on the usefulness and reliability of the reported performance information.

Report on the audit of compliance with legislation

Introduction and scope

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. I did not identify any material findings on compliance with the specific matters in key legislation set out in the general notice issued in terms of the PAA.

Other information

24. 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 have been specifically reported in this auditor's report.

25. My opinion on the financial statements and findings on the reported performance information and compliance with legislation do not cover the other information and I do not express an audit opinion or any form of assurance conclusion thereon.

26. 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.

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

Internal control deficiencies

28. 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. I did not identify any significant deficiencies in internal control.

Auditor General

Kimberley

31July 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 [consolidated and separate] financial statements and the procedures performed on reported performance information for selected programmes and on the department's compliance with respect to the selected subject matters.

Financial statements

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

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control

- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the department's internal control

- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the accounting officer

- conclude on the appropriateness of the accounting officer's use of the going concern basis of accounting in the preparation of the financial statements. I also conclude, based on the audit evidence obtained, whether a material uncertainty exists relating to events or conditions that may cast significant doubt on the ability of the Northern Cape Provincial Treasury to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements about the material uncertainty or, if such disclosures are inadequate, to modify my opinion on the financial statements. My conclusions are based on the information available to me at the date of this auditor's report. However, future events or conditions may cause a department to cease operating as a going concern

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

Communication with those charged with governance

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

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

ANNUAL FINANCIAL STATEMENTS FOR PROVINCIAL TREASURY

FOR THE YEAR ENDED 31 MARCH 2021

Appropriation per programme

	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
Programmes									
1. Administration	107 528	-	-	107 528	95 312	12 216	88.6%	105 704	102 158
2. Sustainable Resource Management	54 631	-	-	54 631	49 920	4 711	91.4%	70 984	68 350
3. Assets and Liabilities Management	42 310	-	-	42 310	40 509	1 801	95.7%	53 221	51 844
4. Financial Governance	25 893	-	-	25 893	23 807	2 086	91.9%	29 221	27 238
5. Provincial Internal Audit	28 719	-	-	28 719	28 203	516	98.2%	33 078	31 682
Subtotal	**259 081**	**-**	**-**	**259 081**	**237 751**	**21 330**	**91.8%**	**292 208**	**281 272**
TOTAL	**259 081**	**-**	**-**	**259 081**	**237 751**	**21 330**	**91.8%**	**292 208**	**281 272**
Reconciliation with statement of financial performance									
ADD:									
Departmental receipts				23 122				28 033	
Actual amounts per statement of financial performance (total revenue)				**282 203**				**320 241**	
Actual amounts per statement of financial performance (total expenditure)					**237 751**				**281 272**

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
Current payments	**248 756**	**-**	**-**	**248 756**	**231 652**	**17 104**	**93.1%**	**283 909**	**275 039**
Compensation of employees	**186 242**	**-**	**-**	**186 242**	**184 035**	**2 207**	**98.8%**	**193 202**	**193 202**
Salaries and wages	162 638	28	-	162 666	160 847	1 819	98.9%	170 098	170 098
Social contributions	23 604	(28)	-	23 576	23 188	388	98.4%	23 104	23 104
Goods and services	**61 366**	**185**	**-**	**61 551**	**47 262**	**14 289**	**76.8%**	**89 736**	**80 866**
Administrative fees	615	51	-	666	597	69	89.6%	1 459	1 173
Advertising	30	45	-	75	67	8	89.3%	518	347
Minor assets	3	174	-	177	177	-	100.0%	654	206
Audit costs: External	3 549	(138)	-	3 411	2 476	935	72.6%	3 744	3 382
Bursaries: Employees	550	272	-	822	822	-	100.0%	953	953
Catering: Departmental activities	129	41	-	170	90	80	52.9%	1 431	1 034
Communication	2 756	(596)	-	2 160	1 537	623	71.2%	2 768	2 759
Computer services	6 565	945	-	7 510	6 870	640	91.5%	8 537	8 220
Consultants: Business and advisory services	5 864	(499)	-	5 365	4 007	1 358	74.7%	16 721	16 089
Legal services	-	-	-	-	-	-	-	**123**	-
Contractors	50	561	-	611	611	-	100.0%	73	73

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
Entertainment	-	10	-	10	10	-	100.0%	130	31
Fleet services	750	(128)	-	622	562	60	90.4%	1 409	1 033
Consumable supplies	4 474	(1 771)	-	2 703	1 145	1 558	42.4%	2 170	1 262
Consumable: Stationery, printing and office supplies	443	325	-	768	650	118	84.6%	1 634	819
Operating leases	16 974	-	-	16 974	13 410	3 564	79.0%	14 261	14 261
Property payments	13 044	277	-	13 321	10 152	3 169	76.2%	10 105	10 105
Travel and subsistence	3 177	263	-	3 440	2 022	1 418	58.8%	15 945	14 070
Training and development	23	197	-	220	220	-	100.0%	2 214	1 389
Operating payments	2 303	180	-	2 483	1 828	655	73.6%	3 060	2 118
Venues and facilities	67	(24)	-	43	9	34	20.9%	1 827	1 542
Interest and rent on land	**1 148**	**(185)**	-	**963**	**355**	**608**	**36.9%**	**971**	**971**
Interest	1 148	(185)	-	963	355	608	36.9%	971	971
Transfers and subsidies	**3 649**	**-**	**-**	**3 649**	**1 082**	**2 567**	**29.7%**	**1 590**	**1 494**
Departmental agencies and accounts	29	-	-	29	16	13	55.2%	29	29
Social security funds	-	-	-	-	-	-	-	-	-

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
Departmental agencies and accounts	29	-	-	29	16	13	55.2%	29	29
Non-profit institutions	80	-	-	80	15	65	18.8%	171	75
Households	**3 540**	**-**	**-**	**3 540**	**1 051**	**2 489**	**29.7%**	**1 390**	**1 390**
Social benefit	3 320	(30)	-	3 290	807	2 483	24.5%	1 191	1 191
Other transfers to households	220	30	-	250	244	6	97.6%	199	199
Payments for capital assets	**6 676**	**-**	**-**	**6 676**	**5 017**	**1 659**	**75.1%**	**6 709**	**4 739**
Machinery and equipment	6 245	(124)	-	6 121	4 462	1 659	72.9%	6 241	4 271
Transport equipment	-	323	-	323	323	-	100.0%	539	539
Other machinery and equipment	6 245	(447)	-	5 798	4 139	1 659	71.4%	5 702	3 732
Intangible assets	**431**	**124**	**-**	**555**	**555**	**-**	**100.0%**	**468**	**468**
Software and other intangible assets	**431**	**124**	**-**	**555**	555	-	100.0%	**468**	**468**
Payments for financial assets	-	-	-	-	-	-	-	-	-
TOTAL	**259 081**	**-**	**-**	**259 081**	**237 751**	**21 330**	**91.8%**	**292 208**	**281 272**

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. Office of the MEC	9 739	1 758	-	11 497	11 190	307	97.3%	12 691	12 176
2. Management Services	1 992	(460)	-	1 532	1 241	291	81.0%	2 949	1 989
3. Corporate Services	30 935	(1 345)	-	29 590	26 951	2 639	91.1%	29 670	29 378
4. Financial Management	23 236	47	-	23 283	22 459	824	96.5%	25 598	23 921
5. Security & Records Management	41 626	-	-	41 626	33 471	8 155	80.4%	34 796	34 694
Total for sub programmes	**107 528**	**-**	**-**	**107 528**	**95 312**	**12 216**	**88.6%**	**105 704**	**102 158**
Economic classification									
Current payments	**101 855**	**274**	**-**	**102 129**	**92 071**	**10 058**	**90.2%**	**103 075**	**99 712**
Compensation of employees	**57 155**	**-**	**-**	**57 155**	**56 915**	**240**	**99.6%**	**56 748**	**56 748**
Salaries and wages	49 442	-	-	49 442	49 342	100	99.8%	49 326	49 326
Social contributions	7 713	-	-	7 713	7 573	140	98.2%	7 422	7 422
Goods and services	**44 700**	**274**	**-**	**44 974**	**35 156**	**9 818**	**78.2%**	**46 327**	**42 964**
Administrative fees	31	60	-	91	77	14	84.6%	364	217
Advertising	30	45	-	75	67	8	89.3%	502	341
Minor assets	3	158	-	161	161	-	100.0%	306	50

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
Audit costs: External	2 399	(126)	-	2 273	1 996	277	87.8%	3 013	2 939
Bursaries: Employees	550	272	-	822	822	-	100.0%	953	953
Catering: Departmental activities	66	23	-	89	64	25	71.9%	632	460
Communication	2 756	(597)	-	2 159	1 536	623	71.1%	2 767	2 758
Computer services	1 450	1 141	-	2 591	2 591	-	100.0%	2 781	2 464
Consultants: Business and advisory services	415	-	-	415	263	152	63.4%	373	392
Legal services	-	-	-	-	-	-	-	123	-
Contractors	50	549	-	599	599	-	100.0%	64	64
Entertainment	-	3	-	3	3	-	100.0%	112	13
Fleet services	726	(134)	-	592	548	44	92.6%	1 271	995
Consumable supplies	4 463	(1 872)	-	2 591	1 077	1 514	41.6%	1 211	1 055
Consumable: Stationery, printing and office supplies	150	39	-	189	189	-	100.0%	709	324
Operating leases	16 974	-	-	16 974	13 410	3 564	79.0%	14 261	14 261
Property payments	13 044	277	-	13 321	10 152	3 169	76.2%	10 105	10 105
Travel and subsistence	844	500	-	1 344	1 187	157	88.3%	4 354	3 706
Training and development	-	11	-	11	11	-	100.0%	468	397

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
Operating payments	749	(77)	-	672	401	271	59.7%	1 246	844
Venues and facilities	-	2	-	2	2	-	100.0%	712	626
Transfers and subsidies	**1 544**	**(61)**	**-**	**1 483**	**662**	**821**	**44.6%**	**434**	**338**
Departmental agencies and accounts	29	-	-	29	16	13	55.2%	29	29
Departmental agencies	29	-	-	29	16	13	55.2%	29	29
Non-profit institutions	80	-	-	80	15	65	18.8%	171	75
Households	**1 435**	**(61)**	**-**	**1 374**	**631**	**743**	**45.9%**	**234**	**234**
Social benefits	1 215	(91)	-	1 124	387	737	34.4%	36	36
Other transfers to households	220	30	-	250	244	6	97.6%	198	198
Payments for capital assets	**4 129**	**(213)**	**-**	**3 916**	**2 579**	**1 337**	**65.9%**	**2 195**	**2 108**
Machinery and equipment	3 779	(337)	-	3 442	2 105	1 337	61.2%	1 882	1 795
Transport equipment	-	323	-	323	323	-	100.0%	539	539
Other machinery and equipment	3 779	(660)	-	3 119	1 782	1 337	57.1%	1 343	1 256
Software and other intangible assets	350	124	-	474	474	-	100.0%	313	313
Total	**107 528**	**-**	**-**	**107 528**	**95 312**	**12 216**	**88.6%**	**105 704**	**102 158**

Programme 2: Sustainable Resource 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. Programme Support	367	15	-	382	379	3	99.2%	2 184	2 058
2. Economic Analysis	4 433	71	-	4 504	4 421	83	98.2%	4 762	4 459
3. Fiscal Policy	8 898	21	-	8 919	8 252	667	92.5%	18 225	18 075
4. Budget Management	10 336	464	-	10 800	10 650	150	98.6%	12 387	11 913
5. Municipal Finance	30 597	(571)	-	30 026	26 218	3 808	87.3%	33 426	31 845
Total for sub programmes	**54 631**	**-**	**-**	**54 631**	**49 920**	**4 711**	**91.4%**	**70 984**	**68 350**
Economic classification									
Current payments	**51 680**	**-**	**-**	**51 680**	**48 918**	**2 762**	**94.7%**	**68 598**	**66 677**
Compensation of employees	**45 161**	**-**	**-**	**45 161**	**44 356**	**805**	**98.2%**	**49 908**	**49 908**
Salaries and wages	39 762	-	-	39 762	39 140	622	98.4%	44 673	44 673
Social contributions	5 399	-	-	5 399	5 216	183	96.6%	5 235	5 235
Goods and services	**6 519**	**-**	**-**	**6 519**	**4 562**	**1 957**	**70.0%**	**18 690**	**16 769**
Administrative fees	35	(6)	-	29	20	9	69.0%	215	190
Advertising	-	-	-	-	-	-	-	1	1
Minor assets	-	4	-	4	4	-	100.0%	119	16

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
Catering: Departmental activities	59	5	-	64	9	55	14.1%	200	83
Computer services	190	(1)	-	189	189	-	100.0%	180	180
Consultants: Business and advisory services	4 260	(287)	-	3 973	2 811	1 162	70.8%	11 629	11 439
Contractors	-	5	-	5	5	-	100.0%	-	-
Entertainment	-	6	-	6	6	-	100.0%	9	9
Fleet services	-	-	-	-	-	-	-	1	1
Consumable supplies	1	42	-	43	43	-	100.0%	646	67
Consumable: Stationery, printing and office supplies	27	23	-	50	44	6	88.0%	414	155
Travel and subsistence	947	-	-	947	357	590	37.7%	3 773	3 705
Training and development	-	-	-	-	-	-	-	82	52
Operating payments	940	235	-	1 175	1 074	101	91.4%	870	472
Venues and facilities	60	(26)	-	34	-	34	-	551	399
Transfers and subsidies	**2 070**	**-**	**-**	**2 070**	**325**	**1 745**	**15.7%**	**892**	**892**
Households	**2 070**	**-**	**-**	**2 070**	**325**	**1 745**	**15.7%**	**892**	**892**
Social benefits	2 070	-	-	2 070	325	1 745	15.7%	892	892

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
Payments for capital assets	**881**	**-**	**-**	**881**	**677**	**204**	**76.8%**	**1 494**	**781**
Machinery and equipment	881	-	-	881	677	204	76.8%	1 494	781
Other machinery and equipment	881	-	-	881	677	204	76.8%	1 494	781
Payments for financial assets									
Total	**54 631**	**-**	**-**	**54 631**	**49 920**	**4 711**	**91.4%**	**70 984**	**68 350**

Programme 3: Assets and Liabilities 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. Programme Support	1 988	66	-	2 054	2 054	-	100.0%	2 195	2 123
2. Asset Management	10 298	41	-	10 339	10 165	174	98.3%	13 969	13 513
3. Support & Interlinked Financial Systems	17 459	(107)	-	17 352	16 536	816	95.3%	23 081	22 704
4. Infrastructure Performance Management	6 836	-	-	6 836	6 636	200	97.1%	7 705	7 569
5. Banking & Cash flow Management	5 729	-	-	5 729	5 118	611	89.3%	6 271	5 935
Total for sub programmes	**42 310**	**-**	**-**	**42 310**	**40 509**	**1 801**	**95.7%**	**53 221**	**51 844**
Economic classification									
Current payments	**41 651**	**-**	**-**	**41 651**	**39 968**	**1 683**	**96.0%**	**51 645**	**50 679**
Compensation of employees	**34 303**	**254**	**-**	**34 557**	**34 557**	**-**	**100.0%**	**36 160**	**36 160**
Salaries and wages	29 990	146	-	30 136	30 136	-	100.0%	31 756	31 756
Social contributions	4 313	108	-	4 421	4 421	-	100.0%	4 404	4 404
Goods and services	**6 200**	**(69)**	**-**	**6 131**	**5 056**	**1 075**	**82.5%**	**14 514**	**13 548**
Administrative fees	500	(2)	-	498	490	8	98.4%	708	646
Advertising	-	-	-	-	-	-	-	10	-
Minor assets	-	3	-	3	3	-	100.0%	98	98

Programme 3: Assets and Liabilities 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
Catering: Departmental activities	4	-	-	4	4	-	100.0%	59	36
Communication (G&S)	-	1	-	1	1	-	100.0%	1	1
Computer services	4 755	(199)	-	4 556	3 916	640	86.0%	5 353	5 353
Consultants: Business and advisory services	-	-	-	-	-	-	-	2 591	2 591
Contractors	-	4	-	4	4	-	100.0%	1	1
Entertainment	-	-	-	-	-	-	-	1	1
Fleet services	-	2	-	2	2	-	100.0%	61	22
Consumable supplies	-	15	-	15	15	-	100.0%	221	54
Consumable: Stationery, printing and office supplies	77	237	-	314	218	96	69.4%	290	172
Travel and subsistence	523	(176)	-	347	181	166	52.2%	3 882	3 396
Training and development	23	22	-	45	45	-	100.0%	420	410
Operating payments	311	24	-	335	170	165	50.7%	626	581
Venues and facilities	7	-	-	7	7	-	100.0%	192	186
Interest and rent on land	**1 148**	**(185)**	**-**	**963**	**355**	**608**	**36.9%**	**971**	**971**
Interest (Incl. interest on unitary payments (PPP)	1 148	(185)	-	963	355	608	36.9%	971	971

Programme 3: Assets and Liabilities 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
Transfers and subsidies	**20**	**-**	**-**	**20**	**19**	**1**	**95.0%**	**149**	**149**
Households	**20**	**-**	**-**	**20**	**19**	**1**	**95.0%**	**149**	**149**
Social benefits	20	-	-	20	19	1	95.0%	148	148
Other transfers to households	-	-	-	-	-	-	-	1	1
Payments for capital assets	**639**	**-**	**-**	**639**	**522**	**117**	**81.7%**	**1 427**	**1 016**
Machinery and equipment	639	-	-	639	522	117	81.7%	1 427	1 016
Other machinery and equipment	639	-	-	639	522	117	81.7%	1 427	1 016
Total	**42 310**	**-**	**-**	**42 310**	**40 509**	**1 801**	**95.7%**	**53 221**	**51 844**

Programme 4: Financial Governance									
	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. Programme Support	2 022	104	-	2 126	2 116	10	99.5%	2 305	2 203
2. Accounting Services	8 167	-	-	8 167	7 136	1 031	87.4%	8 890	7 899
3. Norms & Standards	8 792	(104)	-	8 688	7 878	810	90.7%	10 488	9 893
4. Risk Management	6 912	-	-	6 912	6 677	235	96.6%	7 538	7 243
Total for sub programmes	**25 893**	**-**	**-**	**25 893**	**23 807**	**2 086**	**91.9%**	**29 221**	**27 238**
Economic classification									
Current payments	**25 489**	**(35)**	**-**	**25 454**	**23 369**	**2 085**	**91.8%**	**28 464**	**26 834**
Compensation of employees	**23 243**	**-**	**-**	**23 243**	**22 337**	**906**	**96.1%**	**23 204**	**23 204**
Salaries and wages	20 484	(14)	-	20 470	19 620	850	95.8%	20 454	20 454
Social contributions	2 759	14	-	2 773	2 717	56	98.0%	2 750	2 750
Goods and services	**2 246**	**(35)**	**-**	**2 211**	**1 032**	**1 179**	**46.7%**	**5 260**	**3 630**
Administrative fees	30	(1)	-	29	9	20	31.0%	80	62
Advertising	-	-	-	-	-	-	-	-	-
Minor assets	-	-	-	-	-	-	-	20	7

Programme 4: Financial Governance									
	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
Audit costs: External	1 150	(12)	-	1 138	480	658	42.2%	731	443
Catering: Departmental activities	-	-	-	-	-	-	-	202	140
Consultants: Business and advisory services	-	-	-	-	-	-	-	461	-
Contractors	-	-	-	-	-	-	-	2	2
Entertainment	-	-	-	-	-	-	-	2	2
Fleet services									
Consumable supplies	10	43	-	53	9	44	17.0%	21	15
Consumable: Stationery, printing and office supplies	179	26	-	205	199	6	97.1%	122	69
Travel and subsistence	705	(78)	-	627	268	359	42.7%	2 401	2 087
Training and development	-	-	-	-	-	-	-	720	354
Operating payments	172	(13)	-	159	67	92	42.1%	136	128
Venues and facilities	-	-	-	-	-	-	-	362	321
Transfers and subsidies	**-**	**35**	**-**	**35**	**35**	**-**	**100.0%**	**34**	**34**
Households	**-**	**35**	**-**	**35**	**35**	**-**	**100.0%**	**34**	**34**
Social benefits	-	35	-	35	35	-	100.0%	34	34

Programme 4: Financial Governance									
	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
Payments for capital assets	**404**	**-**	**-**	**404**	**403**	**1**	**99.8%**	**723**	**370**
Machinery and equipment	404	-	-	404	403	1	99.8%	723	370
Other machinery and equipment	404	-	-	404	403	1	99.8%	723	370
Payments for financial assets									
Total	**25 893**	**-**	**-**	**25 893**	**23 807**	**2 086**	**91.9%**	**29 221**	**27 238**

Programme 5: Provincial Internal Audit									
	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. Programme Support	6 038	567	-	6 605	6 462	143	97.8%	8 668	8 339
2. Internal Audit (Education)	5 910	(391)	-	5 519	5 326	193	96.5%	5 921	5 756
3. Internal Audit (Health)	5 578	(53)	-	5 525	5 409	116	97.9%	6 599	6 211
4. Internal Audit (Agriculture)	5 428	(189)	-	5 239	5 201	38	99.3%	5 450	5 411
5. Internal Audit (Dpw)	5 765	66	-	5 831	5 805	26	99.6%	6 440	5 965
Total for sub programmes	**28 719**	**-**	**-**	**28 719**	**28 203**	**516**	**98.2%**	**33 078**	**31 682**
Economic classification									
Current payments	**28 081**	**(239)**	**-**	**27 842**	**27 326**	**516**	**98.1%**	**32 127**	**31 137**
Compensation of employees	**26 380**	**(254)**	**-**	**26 126**	**25 870**	**256**	**99.0%**	**27 182**	**27 182**
Salaries and wages	22 960	(104)	-	22 856	22 609	247	98.9%	23 889	23 889
Social contributions	3 420	(150)	-	3 270	3 261	9	99.7%	3 293	3 293
Goods and services	**1 701**	**15**	**-**	**1 716**	**1 456**	**260**	**84.8%**	**4 945**	**3 955**
Administrative fees	19	-	-	19	1	18	5.3%	92	58
Advertising	-	-	-	-	-	-	-	5	5

Programme 5: Provincial Internal Audit									
	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
Minor assets	-	9	-	9	9	-	100.0%	111	35
Catering: Departmental activities	-	13	-	13	13	-	100.0%	338	315
Computer services	170	4	-	174	174	-	100.0%	223	223
Consultants: Business and advisory services	1 189	(212)	-	977	933	44	95.5%	1 667	1 667
Contractors	-	3	-	3	3	-	100.0%	6	6
Entertainment	-	1	-	1	1	-	100.0%	6	6
Fleet services	24	4	-	28	12	16	42.9%	76	15
Consumable supplies	-	1	-	1	1	-	100.0%	71	71
Consumable: Stationery, printing and office supplies	10	-	-	10	-	10	-	99	99
Travel and subsistence	158	17	-	175	29	146	16.6%	1 535	1 176
Training and development	-	164	-	164	164	-	100.0%	524	176
Operating payments	131	11	-	142	116	26	81.7%	182	93
Venues and facilities	-	-	-	-	-	-	-	10	10
Transfers and subsidies	**15**	**26**	**-**	**41**	**41**	**-**	**100.0%**	**81**	**81**
Households	**15**	**26**	**-**	**41**	**41**	**-**	**100.0%**	**81**	**81**

Programme 5: Provincial Internal Audit									
	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
Social benefits	15	26	-	41	41	-	100.0%	81	81
Payments for capital assets	**623**	**213**	**-**	**836**	**836**	**-**	**100.0%**	**870**	**464**
Machinery and equipment	542	213	-	755	755	-	100.0%	715	309
Other machinery and equipment	542	213	-	755	755	-	100.0%	715	309
Software and other intangible assets	81	-	-	81	81	-	100.0%	155	155
Payments for financial assets									
Total	**28 719**	**-**	**-**	**28 719**	**28 203**	**516**	**98.2%**	**33 078**	**31 682**

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 R'000**	**Actual Expenditure R'000**	**Variance R'000 R'000**	**Variance as a % of Final Appropriation %**
Administration	**107 528**	**95 312**	**12 216**	**11.4%**
The delays in filing of posts and on the delivery of the furniture and savings on relocation costs.				
Sustainable Resource Management	**54 631**	**49 920**	**4 711**	**9%**
Savings due to moratorium and COVID 19 restrictions resulted in savings on travelling and consultants				
Assets and Liabilities Management	**42 310**	**40 509**	**1 801**	**4%**
Savings due to moratorium and COVID 19 restrictions resulted in savings on travelling, consultants and interest paid on overdraft.				
Financial Governance	**25 893**	**23 807**	**2 086**	**8%**
Savings due to moratorium and COVID 19 restrictions resulted in savings on travelling and consultants				
Provincial Internal Audit	**28 719**	**28 203**	**516**	**2%**
Savings on personnel due to moratorium				

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	186 242	184 035	2 207	1%
Goods and services	61 190	47 262	13 928	23%
Interest and rent on land	963	355	608	63%
Transfers and subsidies				
Departmental agencies and accounts	29	16	13	45%
Non-profit institutions	80	15	65	81%
Households	3 540	1 051	2 489	70%
Payments for capital assets				
Machinery and equipment	6 121	4 462	1 659	27%
Intangible assets	555	555	-	0%
Payments for financial assets				

STATEMENT OF FINANCIAL PERFOMANCE
AS AT 31 MARCH 2021

	Note	2020/21 R'000	2019/20 R'000
REVENUE			
Annual appropriation	1	259 081	292 208
Departmental revenue	2	23 122	28 033
TOTAL REVENUE		**282 203**	**320 241**
EXPENDITURE			
Current expenditure			
Compensation of employees	3	184 035	193 201
Goods and services	4	47 262	80 866
Interest and rent on land	5	355	971
Total current expenditure		**231 652**	**275 038**
Transfers and subsidies			
Transfers and subsidies	6	1 082	1 494
Total transfers and subsidies		**1 082**	**1 494**
Expenditure for capital assets			
Tangible assets	7	4 462	4 272
Intangible assets	7	555	468
Total expenditure for capital assets		**5 017**	**4 740**
TOTAL EXPENDITURE		**237 751**	**281 272**
SURPLUS/(DEFICIT) FOR THE YEAR		**44 452**	**38 969**

Reconciliation of Net Surplus/(Deficit) for the year

	Note	2020/21 R'000	2019/20 R'000
Voted funds		**21 330**	**10 936**
Annual appropriation		21 330	10 936
Departmental revenue and NRF Receipts	*12*	23 122	28 033
SURPLUS/(DEFICIT) FOR THE YEAR		**44 452**	**38 969**

STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2021

	Note	2020/21 R'000	2019/20 R'000
ASSETS			
Current assets		**23 964**	**13 115**
Cash and cash equivalents	8	23 672	12 941
Prepayments and advances	9	76	57
Receivables	10	216	117
Non-current assets		**730**	**732**
Receivables	10	730	732
TOTAL ASSETS		**24 694**	**13 847**
LIABILITIES			
Current liabilities		**24 694**	**13 847**
Voted funds to be surrendered to the Revenue Fund	11	21 330	10 936
Departmental revenue and NRF Receipts to be surrendered to the Revenue Fund	12	3 033	1 988
Payables	13	331	923
TOTAL LIABILITIES		**24 694**	**13 847**

	Note	2020/21 R'000	2019/20 R'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts		**283 350**	**321 353**
Annual appropriated funds received	1.1	259 081	292 208
Departmental revenue received	2	422	248
Interest received	2.2	23 847	28 897
Net (increase)/decrease in working capital		-710	1 606
Surrendered to Revenue Fund		-34 216	-32 355
Current payments		-231 297	-274 067
Interest paid	6	-355	-971
Transfers and subsidies paid		-1 082	-1 494
Net cash flow available from operating activities	14	**15 690**	**14 072**
CASH FLOWS FROM INVESTING ACTIVITIES			
Distribution/dividend received			
Payments for capital assets	7	-5 017	-4 740
Proceeds from sale of capital assets	2.3	56	33
(Increase)/decrease in non-current receivables	10	2	-527
Net cash flows from investing activities		**-4 959**	**-5 234**
Net increase/(decrease) in cash and cash equivalents		10 731	8 838
Cash and cash equivalents at beginning of period		12 941	4 103
Unrealised gains and losses within cash and cash equivalents			
Cash and cash equivalents at end of period	15	**23 672**	**12 941**

Summary of significant accounting policies

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

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

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

1	**Basis of preparation** The financial statements have been prepared in accordance with the Modified Cash Standard.
2	**Going concern** The financial statements have been prepared on a going concern basis.
3	**Presentation currency** Amounts have been presented in the currency of the South African Rand (R) which is also the functional currency of the department.
4	**Rounding** Unless otherwise stated financial figures have been rounded to the nearest one thousand Rand (R'000).
5	**Foreign currency translation** Cash flows arising from foreign currency transactions are translated into South African Rands using the spot exchange rates prevailing at the date of payment / receipt.
6	**Comparative information**
6.1	**Prior period comparative information** Prior period comparative information has been presented in the current year's financial statements. Where necessary figures included in the prior period financial statements have been reclassified to ensure that the format in which the information is presented is consistent with the format of the current year's financial statements.
6.2	**Current year comparison with budget** A comparison between the approved, final budget and actual amounts for each programme and economic classification is included in the appropriation statement.
7	**Revenue**
7.1	**Appropriated funds** Appropriated funds comprises of departmental allocations as well as direct charges against the revenue fund (i.e. statutory appropriation).

	Appropriated funds are recognised in the statement of financial performance on the date the appropriation becomes effective. Adjustments made in terms of the adjustments budget process are recognised in the statement of financial performance on the date the adjustments become effective. The net amount of any appropriated funds due to / from the relevant revenue fund at the reporting date is recognised as a payable / receivable in the statement of financial position.
7.2	**Departmental revenue** Departmental revenue is recognised in the statement of financial performance when received and is subsequently paid into the relevant revenue fund, unless stated otherwise. Any amount owing to the relevant revenue fund at the reporting date is recognised as a payable in the statement of financial position.
7.3	**Accrued departmental revenue** Accruals in respect of departmental revenue (excluding tax revenue) are recorded in the notes to the financial statements when: • it is probable that the economic benefits or service potential associated with the transaction will flow to the department; and • the amount of revenue can be measured reliably. The accrued revenue is measured at the fair value of the consideration receivable. Accrued tax revenue (and related interest and / penalties) is measured at amounts receivable from collecting agents. Write-offs are made according to the department's debt write-off policy
8	**Expenditure**
8.1	**Compensation of employees**
8.1.1	**Salaries and wages** Salaries and wages are recognised in the statement of financial performance on the date of payment.
8.1.2	**Social contributions** Social contributions made by the department in respect of current employees are recognised in the statement of financial performance on the date of payment. Social contributions made by the department in respect of ex-employees are classified as transfers to households in the statement of financial performance on the date of payment.
8.2	**Other expenditure** Other expenditure (such as goods and services, transfers and subsidies and payments for capital assets) is recognised in the statement of financial performance on the date of payment. The expense is classified as a capital expense if the total consideration paid is more than the capitalisation threshold.
8.3	**Accruals and payables not recognised**

	Accruals and payables not recognised are recorded in the notes to the financial statements at cost at the reporting date.
8.4	**Leases**
8.4.1	**Operating leases** Operating lease payments made during the reporting period are recognised as current expenditure in the statement of financial performance on the date of payment. Operating lease payments received are recognised as departmental revenue. The operating lease commitments are recorded in the notes to the financial statements. Operating lease payments received are recognised as departmental revenue.
8.4.2	**Finance leases** Finance lease payments made during the reporting period are recognised as capital expenditure in the statement of financial performance on the date of payment. Finance lease payments received are recognised as departmental revenue. The finance lease commitments are recorded in the notes to the financial statements and are not apportioned between the capital and interest portions. Finance lease assets acquired at the end of the lease term are recorded and measured at the lower of: • cost, being the fair value of the asset; or • the sum of the minimum lease payments made, including any payments made to acquire ownership at the end of the lease term, excluding interest. Finance lease payments received are recognised as departmental revenue.
9	**Aid Assistance**
9.1	**Aid assistance received** Aid assistance received in cash is recognised in the statement of financial performance when received. In-kind aid assistance is recorded in the notes to the financial statements on the date of receipt and is measured at fair value. Aid assistance not spent for the intended purpose and any unutilised funds from aid assistance that are required to be refunded to the donor are recognised as a payable in the statement of financial position.
9.2	**Aid assistance paid** Aid assistance paid is recognised in the statement of financial performance on the date of payment. Aid assistance payments made prior to the receipt of funds are recognised as a receivable in the statement of financial position.
10	**Cash and cash equivalents** Cash and cash equivalents are stated at cost in the statement of financial position. Bank overdrafts are shown separately on the face of the statement of financial position as a current liability. For the purposes of the cash flow statement, cash and cash equivalents comprise cash on hand, deposits held, other short-term highly liquid investments and bank overdrafts.

11	**Prepayments and advances** Prepayments and advances are recognised in the statement of financial position when the department receives or disburses the cash. Prepayments and advances are initially and subsequently measured at cost. <Indicate when prepayments and advances are expensed and under what circumstances.>
12	**Loans and receivables** Loans and receivables are recognised in the statement of financial position at cost plus accrued interest, where interest is charged, less amounts already settled or written-off. Write-offs are made according to the department's write-off policy.
13	**Investments** Investments are recognised in the statement of financial position at cost.
14	**Financial assets**
14.1	**Financial assets (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. Biological assets are subsequently carried at fair value. Subsequent expenditure that is of a capital nature forms part of the cost of the existing asset when ready for use.
16.3	**Intangible assets** Intangible assets are initially recorded in the notes to the financial statements at cost. Intangible assets acquired through a non-exchange transaction are measured at fair value as at the date of acquisition. Internally generated intangible assets are recorded in the notes to the financial statements when the department commences the development phase of the project. Where the cost of intangible assets cannot be determined reliably, the intangible capital assets are measured at fair value and where fair value cannot be determined; the intangible assets are measured at R1. All assets acquired prior to 1 April 2002 (or a later date as approved by the OAG) may be recorded at R1. Intangible assets are subsequently carried at cost and are not subject to depreciation or impairment. Subsequent expenditure of a capital nature forms part of the cost of the existing asset when ready for use.
16.4	**Project Costs: Work-in-progress** Expenditure of a capital nature is initially recognised in the statement of financial performance at cost when paid. Amounts paid towards capital projects are separated from the amounts recognised and accumulated in work-in-progress until the underlying asset is ready for use. Once ready for use, the total accumulated payments are recorded in an asset register. Subsequent payments to complete the project are added to the capital asset in the asset register. Where the department is not the custodian of the completed project asset, the asset is transferred to the custodian subsequent to completion.
17	**Provisions and Contingents**
17.1	**Provisions** Provisions are recorded in the notes to the financial statements when there is a present

	legal or constructive obligation to forfeit economic benefits as a result of events in the past and it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate of the obligation can be made. The provision is measured as the best estimate of the funds required to settle the present obligation at the reporting date.
17.2	**Contingent liabilities** Contingent liabilities are recorded in the notes to the financial statements when there is a possible obligation that arises from past events, and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not within the control of the department or when there is a present obligation that is not recognised because it is not probable that an outflow of resources will be required to settle the obligation or the amount of the obligation cannot be measured reliably.
17.3	**Contingent assets** Contingent assets are recorded in the notes to the financial statements when a possible asset arises from past events, and whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events not within the control of the department.
17.4	**Capital commitments** Capital commitments are recorded at cost in the notes to the financial statements.
18	**Unauthorised expenditure** Unauthorised expenditure is recognised in the statement of financial position until such time as the expenditure is either: • approved by Parliament or the Provincial Legislature with funding and the related funds are received; or • approved by Parliament or the Provincial Legislature without funding and is written off against the appropriation in the statement of financial performance; or • transferred to receivables for recovery. Unauthorised expenditure is measured at the amount of the confirmed unauthorised expenditure.
19	**Fruitless and wasteful expenditure** Fruitless and wasteful expenditure is recorded in the notes to the financial statements when confirmed. The amount recorded is equal to the total value of the fruitless and or wasteful expenditure incurred. Fruitless and wasteful expenditure is removed from the notes to the financial statements when it is resolved or transferred to receivables or written off. Fruitless and wasteful expenditure receivables are measured at the amount that is expected to be recoverable and are de-recognised when settled or subsequently written-off as irrecoverable.
20	**Irregular expenditure** Irregular expenditure is recorded in the notes to the financial statements when

	confirmed after its assessment. The amount recorded is equal to the value of the irregular expenditure incurred unless it is impracticable to determine, in which case reasons therefor are provided in the note. Irregular expenditure is reduced from the note when it is either condoned by the relevant authority, transferred to receivables for recovery, not condoned and removed or written-off. Irregular expenditure receivables are measured at the amount that is expected to be recoverable and are de-recognised when settled or subsequently written-off as irrecoverable.
21	**Changes in accounting estimates and errors** Changes in accounting estimates are applied prospectively in accordance with MCS requirements. Correction of errors is applied retrospectively in the period in which the error has occurred in accordance with MCS requirements, except to the extent that it is impracticable to determine the period-specific effects or the cumulative effect of the error. In such cases the department shall restate the opening balances of assets, liabilities and net assets for the earliest period for which retrospective restatement is practicable.
22	**Events after the reporting date** Events after the reporting date that are classified as adjusting events have been accounted for in the financial statements. The events after the reporting date that are classified as non-adjusting events after the reporting date have been disclosed in the notes to the financial statements.
23	**Principal-Agent arrangements** The department is party to a principal-agent arrangement 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.
24	**Departures from the MCS requirements** Management has concluded that the financial statements present fairly the department's primary and secondary information and the department complied with the Standards.
25	**Capitalisation reserve** The capitalisation reserve comprises of financial assets and/or liabilities originating in a prior reporting period but which are recognised in the statement of financial position for the first time in the current reporting period. Amounts are recognised in the capitalisation reserves when identified in the current period and are transferred to the National/Provincial Revenue Fund when the underlying asset is disposed and the related funds are received.

26	**Recoverable revenue** Amounts are recognised as recoverable revenue when a payment made in a previous financial year becomes recoverable from a debtor in the current financial year. Amounts are either transferred to the National/Provincial Revenue Fund when recovered or are transferred to the statement of financial performance when written-off.
27	**Related party transactions** Related party transactions within the Minister/MEC's portfolio are recorded in the notes to the financial statements when the transaction is not at arm's length. The number of individuals and the full compensation of key management personnel is recorded in the notes to the financial statements.
28	**Inventories** At the date of acquisition, inventories are recognised at cost in the statement of financial performance. Where inventories are acquired as part of a non-exchange transaction, the inventories are measured at fair value as at the date of acquisition. Inventories are subsequently measured at the lower of cost and net realisable value or 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. The cost of inventories is assigned by using the weighted average cost basis.
29	**Public-Private Partnerships** Public Private Partnerships are accounted for based on the nature and or the substance of the partnership. The transaction is accounted for in accordance with the relevant accounting policies. A summary of the significant terms of the PPP agreement, the parties to the agreement, and the date of commencement thereof together with the description and nature of the concession fees received, the unitary fees paid, rights and obligations of the department are recorded in the notes to the financial statements.
30	**Employee benefits** The value of each major class of employee benefit obligation (accruals, payables not recognised and provisions) is disclosed in the Employee benefits note.
31	**Transfers of functions** 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. 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.
32	**Mergers** Mergers are accounted for by the combined department by recognising or recording assets acquired and liabilities assumed at their carrying amounts at the date of the merger. Mergers are accounted for by the combining departments by derecognising or removing assets and liabilities at their carrying amounts at the date of the merger.

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:

	2020/21			2019/20		
	Final Appropriation	Actual Funds Received	Funds not requested /not received	Final Appropriation	Appropriation received	Funds not requested /not received
	R'000	R'000	R'000	R'000	R'000	
Administration	107 528	107 528	-	105 704	105 704	
Sustainable Resource Management	54 631	54 631	-	70 984	70 984	
Asset and Liability Management	42 310	42 310	-	53 221	53 221	
Financial Governance	25 893	25 893	-	29 221	29 221	
Provincial Internal Audit	28 719	28 719	-	33 078	33 078	
Total	**259 081**	**259 081**	-	**292 208**	**292 208**	

2. Departmental revenue

	Note	2020/21 R'000	2019/20 R'000
Sales of goods and services other than capital assets	*2.1*	203	186
Interest, dividends and rent on land	*2.2*	23 847	28 897
Sales of capital assets	*2.3*	56	33
Transactions in financial assets and liabilities	*2.4*	219	62
Total revenue collected		**24 325**	**29 178**
Less: Own revenue included in Appropriation	19	1 203	1 145
Departmental revenue collected		**23 122**	**28 033**

2.1 Sales of goods and services other than capital assets

	Note	2020/21	2019/20
	2	R'000	R'000
Sales of goods and services produced by the department		**203**	**179**
Sales by market establishment		84	61
Other sales		119	118
Sales of scrap, waste and other used current goods		-	7
Total		**203**	**186**

2.2 Interest, dividends and rent on land

	Note	2020/21	2019/20
	2	R'000	R'000
Interest		23 847	28 897
Total		**23 847**	**28 897**

2.3 Sale of capital assets

	Note	2020/21	2019/20
	2	R'000	R'000
Tangible assets		**56**	**33**
Machinery and equipment	*26*	56	33
Total		**56**	**33**

2.4 Transactions in financial assets and liabilities

	Note	2020/21	2019/20
	2	R'000	R'000
Other Receipts including Recoverable Revenue		219	62
Total		**219**	**62**

3. Compensation of employees

3.1 Salaries and Wages

	Note	2020/21 R'000	2019/20 R'000
Basic salary		129 911	136 982
Performance award		1 290	2 129
Service Based		98	127
Compensative/circumstantial		2 817	2 446
Periodic payments		1 743	1 874
Other non-pensionable allowances		24 988	26 539
Total		**160 847**	**170 097**

3.2 Social contributions

	Note	2020/21 R'000	2019/20 R'000
Employer contributions Pension		16 379	16 827
Medical		6 778	6 246
Bargaining council		31	31
Total		**23 188**	**23 104**
Total compensation of employees		**184 035**	**193 201**
Average number of employees		294	329

The department also had a number of resignations, transfers and retirements in the current financial year.

4. Goods and services

	Note	2020/21 R'000	2019/20 R'000
Administrative fees		596	1 173
Advertising		67	347
Minor assets	4.1	178	206
Bursaries (employees)		822	953
Catering		90	1 034
Communication		1 537	2 759
Computer services	4.2	6 870	8 220
Consultants: Business and advisory services		4 007	16 089
Contractors		611	73
Entertainment		9	31
Audit cost – external	4.3	2 475	3 382
Fleet services		563	1 033
Consumables	4.4	1 795	2 081
Operating leases		13 410	14 261
Property payments	4.5	10 152	10 105
Travel and subsistence	4.6	2 022	14 070
Venues and facilities		9	1 542
Training and development		220	1 389
Other operating expenditure	4.7	1 829	2 118
Total		**47 262**	**80 866**

There is a huge reduction on Travel and subsistence and training and development programmes due to restrictions that were placed in country due to covid.

4.1 Minor assets

	Note	2020/21	2019/20
	4	R'000	R'000
Tangible assets		**178**	**206**
Machinery and equipment		178	206
Total		**178**	**206**

4.2 Computer services

	Note	2020/21	2019/20
	4	R'000	R'000
SITA computer services		2 591	2 464
External computer service providers		4 279	5 756
Total		**6 870**	**8 220**

4.3 Audit cost – External

	Note	2020/21	2019/20
	4	R'000	R'000
Regularity audits		2 475	3 382
Total		**2 475**	**3 382**

4.4 Consumables

	Note	2020/21	2019/20
	4	R'000	R'000
Consumable supplies		1 146	1 262
Uniform and clothing		21	150
Household supplies		441	461
Building material and supplies		62	368
IT consumables		513	238
Other consumables		109	45
Stationery, printing and office supplies		649	819
Total		**1 795**	**2 081**

4.5 Property payments

	Note	2020/21	2019/20
	4	R'000	R'000
Municipal services		3 146	3 470
Property maintenance and repairs		68	-
Other		6 938	6 635
Total		**10 152**	**10 105**

4.6 Travel and subsistence

	Note	2020/21	2019/20
	4	R'000	R'000
Local		2 022	13 879
Foreign		-	191
Total		**2 022**	**14 070**

4.7 Other operating expenditure

	Note	2020/21	2019/20
	4	R'000	R'000
Professional bodies, membership and subscription fees		98	213
Resettlement costs		-	197
Other		1 731	1 708
Total		**1 829**	**2 118**

5 Interest and rent on land

	Note	2020/21	2019/20
		R'000	R'000
Interest paid		355	971
Total		**355**	**971**

6. Transfers and subsidies

	Note	2020/21	2019/20
		R'000	R'000
Departmental agencies and accounts	Annexure 1B	16	29
Non-profit institutions	Annexure 1F	15	75
Households	Annexure 1G	1 051	1 390
Total		**1 082**	**1 494**

7. Expenditure for capital assets

	Note	2020/21 R'000	2019/20 R'000
Tangible assets		**4 462**	**4 272**
Machinery and equipment		4 462	4 272
Intangible assets		**555**	**468**
Software		555	468
Total		**5 017**	**4 740**

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

	Voted funds R'000	Aid assistance R'000	Total R'000
Tangible assets	**4 462**		**4 462**
Machinery and equipment	4 462	-	4 462
Intangible assets	**555**	**-**	**555**
Software	555	-	555
Total	**5 017**	**-**	**5 017**

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

	Voted funds R'000	Aid assistance R'000	Total R'000
Tangible assets	**4 272**	**-**	**4 272**
Machinery and equipment	4 272	**-**	4 272
Intangible assets	**468**	**-**	**468**
Software	468	**-**	468
Total	**4 740**	**-**	**4 740**

b) Finance lease expenditure included in Expenditure for capital assets

	Note	2020/21 R'000	2019/20 R'000
Tangible assets			
Machinery and equipment		2 373	2 397
Total		**2 373**	**2 397**

8. Cash and cash equivalents

	Note	2020/21 R'000	2019/20 R'000
Consolidated Paymaster General Account		23 667	12 936
Cash on hand		5	5
Total		**23 672**	**12 941**

The department underspend its budget by 8.2% thus the balance reflected has increased from prior year.

9. Prepayments and advances

	Note	2020/21 R'000	2019/20 R'000
Travel and subsistence		76	57
Total		**76**	**57**

The balances on the account is for official who qualified for 20 years expenses paid holiday as per policy of the department.

10. Receivables

	Note	2020/21 Current R'000	2020/21 Non-current R'000	2020/21 Total R'000	2019/20 Current R'000	2019/20 Non-current R'000	2019/20 Total R'000
Claimsrecoverable	10.1	25	670	695	87	670	757
Staff debt	10.2	176	53	229	22	54	76
Other Receivables	10.3	**15**	5	20	8	6	14
Fruitless and Wastefull Expenditure	10.4	-	2	2	-	2	2
Total		**216**	**730**	**946**	**117**	**732**	**849**

The increase from prior year is related to Salary over-payment of one official in the department.

10.1 Claims recoverable

	Note	2020/21	2019/20
	10 and Annex 4	**R'000**	**R'000**
Provincial departments		695	757
Total		**695**	**757**

10.2 Staff debt

	Note	2020/21	2019/20
	10	**R'000**	**R'000**
Salary Overpayments		203	54
Tax Debt		26	22
Total		**229**	**76**

Salary over-payment of official awaiting pension to recover money.

10.3 Other receivables

	Note	2020/21	2019/20
	10	**R'000**	**R'000**
Petty Cash Fraud		-	1
Sita		3	3
Sal : GEHS Refund		15	8
NC Devtrans		2	2
Total		**20**	**14**

10.4 Fruitless and wasteful expenditure

	Note	2020/21	2019/20
	10	**R'000**	**R'000**
Opening balance		2	2
Less amounts recovered		-	-
Less amounts written off		-	-
Transfers from note 32 Fruitless and Wasteful Expenditure		-	-
Interest		-	-
Total		**2**	**2**

11. Voted funds to be surrendered to the Revenue Fund

	Note	2020/21	2019/20
		R'000	**R'000**
Opening balance		10 936	1 351
Prior period error			-
As restated		10 936	1 351
Transfer from statement of financial performance (as restated)		21 330	10 936
Paid during the year		-10 936	-1 351
Closing balance		**21 330**	**10 936**

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

	Note	2020/21 R'000	2019/20 R'000
Opening balance		1 988	3 814
Prior period error			-
As restated		1 988	3 814
Transfer from Statement of Financial Performance (as restated)		23 122	28 033
Own revenue included in appropriation		1 203	1 145
Transfer from aid assistance			
Paid during the year		-23 280	-31 004
Closing balance		**3 033**	**1 988**

Surrender to Treasury as a result of under-spending

13. Payables – current

	Note	2020/21 R'000	2019/20 R'000
Other payables	13.1	331	923
Total		**331**	**923**

13.1 Other payables

	Note *13*	2020/21 R'000	2019/20 R'000
Description			
Sal: ACB Recalls: CA		-	2
Pension Recoverable Acc		-	239
Sal: Income Tax: CL		296	6
Dept of Health		23	52
GEHS Refund Control		1	618
Pension Fund		11	2
E Ramafamba		-	2
ML Ngcobo		-	2
Total		**331**	**923**

14. 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		44 452	38 969
Add back non cash/cash movements not deemed operating activities		-28 762	-24 897
(Increase)/decrease in receivables		-99	716
(Increase)/decrease in prepayments and advances		-19	-25
Increase/(decrease) in payables – current		-592	915
Proceeds from sale of capital assets		-56	-33
Expenditure on capital assets		5 017	4 740
Surrenders to Revenue Fund		-34 216	-32 355
Own revenue included in appropriation		1 203	1 145
Net cash flow generated by operating activities		**15 690**	**14 072**

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

	Note	2020/21 R'000	2019/20 R'000
Consolidated Paymaster General account		23 667	12 936
Cash on hand		5	5
Total		**23 672**	**12 941**

16. Contingent liabilities and contingent assets

16.1 Contingent liabilities

	Note	2020/21 R'000	2019/20 R'000
Liable to Nature			
Claims against the department	*Annex 3B*	774	848
Other	*Annex 3B*	-	851
Total		**774**	**1 699**

The Labour Appeal Court 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 dispute.

16.2 Contingent assets

	Note	2020/21 R'000	2019/20 R'000
Nature of contingent asset			
Legal fees and other related costs: Karoo Hoog Land		379	379
Total		379	379

17. Capital commitments

	Note	2020/21 R'000	2019/20 R'000
Specify class of asset			
Office Furniture		100	1 133
Computer Equipment – Laptop		554	-
Total		**654**	**1 133**

18. Accruals and payables not recognised

18.1 Accruals

Listed by economic classification	30 Days	30+ Days	2020/21 R'000 Total	2019/20 R'000 Total
Goods and services	586	-	586	1 548
Capital assets	104	-	104	188
Total	**690**	**-**	**690**	**1 736**

	Note	2020/21 R'000	2019/20 R'000
Listed by programme level			
Administration		380	1 399
Sustainable Resource Management		21	162
Assets and Liabilities Management		17	145
Financial Governance		272	30
Provincial Internal Audit		-	-
Total		**690**	**1 736**

18.2 Payables not recognised

Listed by economic classification	**30 Days**	**30+ Days**	**2020/21 R'000 Total**	**2019/20 R'000 Total**
Goods and services	41	19	60	312
Capital assets	4	-	4	115
Total	**45**	**19**	**64**	**427**

	Note	**2020/21 R'000**	**2019/20 R'000**
Listed by programme level			
Administration		35	246
Sustainable Resource Management		9	5
Assets and Liabilities Management		1	42
Financial Governance		19	118
Provincial Internal Audit		-	16
Total		**64**	**427**

Included in the above totals are the following:	*Note*	**2020/21 R'000**	**2019/20 R'000**
Confirmed balances with other departments	*Annex 5*	6	11
Total		**6**	**11**

19. Employee benefits

	Note	**2020/21 R'000**	**2019/20 R'000**
Leave entitlement		11 039	7 386
Service bonus		5 246	5 562
Performance awards		1 194	1 644
Capped leave		1 460	1 857
Other		100	75
Total		**19 039**	**16 524**

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

20. Lease commitments

20.1 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	-	-	13 440	45	13 485
Later than 1 year and not later than 5 years	-	-	73 172	-	73 172
Later than five years	-	-	43 498	-	43 498
Total lease commitments	**-**	**-**	**130 110**	**45**	**130 155**

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	-	-	11 077	11	11 088
Later than 1 year and not later than 5 years	-	-	69 784	-	69 784
Later than five years	-	-	59 704	-	59 704
Total lease commitments	**-**	**-**	**140 565**	**11**	**140 576**

20.2 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	-	-	-	1 871	1 871
Later than 1 year and not later than 5 years	-	-	-	330	330
Total lease commitments	**-**	**-**	**-**	**2 201**	**2 201**

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	-	-	-	2 478	2 478
Later than 1 year and not later than 5 years	-	-	-	1 361	1 361
Total lease commitments	**-**	**-**	**-**	**3 839**	**3 839**

21. Accrued departmental revenue

	Note	2020/21 R'000	2019/20 R'000
Interest, dividends and rent on land		2 588	1 295
Total		**2 588**	**1 295**

21. 1 Analysis of accrued departmental revenue

	Note	2020/21 R'000	2019/20 R'000
Opening balance		1 295	2 279
Less: amounts received		1 295	2 279
Add: amounts recorded		2 588	1 295
Closing balance		**2 588**	**1 295**

22. Irregular expenditure

22.1 Reconciliation of irregular expenditure

	Note	2020/21 R'000	2019/20 R'000
Opening balance		417	9 890
Prior period error			-
As restated		417	9 890
Add: Irregular expenditure – relating to prior year			
Add: Irregular expenditure – relating to current year			
Less: Prior year amounts condoned		-	-9 473
Closing balance		**417**	**417**

Analysis of closing balance			
Current year		-	-
Prior years		417	**417**
Total		**417**	**417**

23. Fruitless and wasteful expenditure

23.1 Reconciliation of fruitless and wasteful expenditure

	Note	2020/21 R'000	2019/20 R'000
Opening balance		217	95
Prior period error			104
As restated		217	199
Fruitless and wasteful expenditure – relating to prior year		-118	-
Fruitless and wasteful expenditure – relating to current year		9	49
Less: Amounts written off		-	-31
Closing balance		**108**	**217**

23.2 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**
No Show – Accommodation/Flight Charges/Car Rentals	Committee for Evaluation	9
Correction of condonement		-118
Total		**-109**

23.3 Prior period error

	Note	2019/20 R'000
Nature of prior period error		
Relating to 2019/20 *[affecting the opening balance]*		**104**
No Show – Accommodation/Flight Charges/Car Rentals		104
Total prior period errors		**104**

24. Related Party transactions

The Executive Authority provides political and strategic directions over the Department of Economic Development and Tourism and Provincial Treasury, thus Department of Economic Development and Tourism and its related Public Enitities, i.e Gambling and Liquor Board, NCTA and NCTA and NCEDA are regarded as related parties.

25. Key management personnel

	No. of Individuals	2020/21 R'000	2019/20 R'000
Political office bearers (provide detail below)	1	1 978	1 927
Officials:			
Level 14 (incl CFO if at a lower level)	8	10 366	11 246
Total		**12 344**	**13 173**

26. 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
MACHINERY AND EQUIPMENT	**32 178**	**-**	**2 089**	**197**	**34 070**
Transport assets	1 683	-	-	-	1 683
Computer equipment	20 390	-	1 311	197	21 504
Furniture and office equipment	8 589	-	638	-	9 227
Other machinery and equipment	1 516	-	140	-	1 656
TOTAL MOVABLE TANGIBLE CAPITAL ASSETS	**32 178**	**-**	**2 089**	**197**	**34 070**

26.1 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
MACHINERY AND EQUIPMENT	**4 462**	-	**-2 373**	-	**2 089**
Transport assets	322	-	-322	-	-
Computer equipment	1 311	-	-	-	1 311
Furniture and office equipment	638	-	-	-	638
Other machinery and equipment	2 191	-	-2 051	-	140
TOTAL ADDITIONS TO MOVABLE TANGIBLE CAPITAL ASSETS	**4 462**	-	**-2 373**	-	**2 089**

26.2 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
MACHINERY AND EQUIPMENT	**197**		**197**	**32**
Transport assets				
Computer equipment	197	-	-	32
TOTAL DISPOSAL OF MOVABLE TANGIBLE CAPITAL ASSETS	**197**	-	**197**	**32**

26.3 Movement for 2019/20

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

	Opening balance R'000	Prior period error R'000	Additions R'000	Disposals R'000	Closing Balance R'000
MACHINERY AND EQUIPMENT	**29 898**	-	**2 388**	**108**	**32 178**
Transport assets	1 683	-	-	-	1 683
Computer equipment	19 164	-	1 334	108	20 390
Furniture and office equipment	7 688	-	901	-	8 589
Other machinery and equipment	1 363	-	153	-	1 516
TOTAL MOVABLE TANGIBLE CAPITAL ASSETS	**29 898**	-	**2 388**	**108**	**32 178**

26.4 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	-	88	-	8 657	-	8 745
Additions	-	29	-	149	-	178
Disposals	-	-	-	-	-	-
TOTAL MINOR ASSETS	-	**117**	-	**8 806**	-	**8 923**

	Specialised military assets	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Total
Number of I minor asset	-	-	-	1 261	-	1 261
Number of minor asset at cost	-	52	-	5 180	-	5 232
TOTAL NUMBER OF MINOR ASSETS	-	**52**	-	**6 441**	-	**6 493**

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'0
Opening balance	-	88	-	8 349	-	8 437
Prior period error						
Additions	-	-	-	326	-	326
Disposals	-	-	-	18	-	18
TOTAL MINOR ASSETS	**-**	**88**	**-**	**8 657**	**-**	**8 781**

	Specialised military assets	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Total
Number of R1 minor assets	-	-	-	1 261	-	1 261
Number of minor assets at cost	-	35	-	6 230	-	6 265
TOTAL NUMBER OF MINOR ASSETS	-	**35**	-	**7 491**	-	**7 526**

27. Intangible Capital Assets

MOVEMENT IN INTANGIBLE 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
SOFTWARE	4 713	-	555	-	5 268
TOTAL INTANGIBLE CAPITAL ASSETS	**4 713**	**-**	**555**	**-**	**5 268**

27.1 Additions

ADDITIONS TO INTANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2021

	Cash	Non-Cash	(Development work in progress – current costs)	Received current year, not paid (Paid current year, received prior year)	Total
	R'000	R'000	R'000	R'000	R'000
SOFTWARE	555	-	-	-	555
TOTAL ADDITIONS TO INTANGIBLE CAPITAL ASSETS	**555**	-	-	-	**555**

27.2 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	4 246	-	467	-	4 713
TOTAL INTANGIBLE CAPITAL ASSETS	**4 246**	-	**467**	-	**4 713**

28. 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.

29. COVID 19 Response Expenditure

	Note	2020/21	2019/19
	Annexure 11	R'000	R'000
Goods and services		694	-
Total		**694**	-

NORTHERN CAPE PROVINCIAL TREASURY
VOTE 8

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

ANNEXURE 1B
STATEMENT OF TRANSFERS TO DEPARTMENTAL AGENCIES AND ACCOUNTS

DEPARTMENTAL AGENCY/ ACCOUNT	TRANSFER ALLOCATION				TRANSFER		2019/20
	Adjusted Appropriation	Roll Overs	Adjustments	Total Available	Actual Transfer	% of Available funds Transferred	Final Appropriation
	R'000	R'000	R'000	R'000	R'000	%	R'000
LICENCE TV	29	-	-	29	16	55%	29
TOTAL	**29**	-	-	**29**	**16**	-	**29**

ANNEXURE 1F
STATEMENT OF TRANSFERS TO NON-PROFIT INSTITUTIONS

NON-PROFIT INSTITUTIONS	TRANSFER ALLOCATION				EXPENDITURE		2019/20
	Adjusted Appro-priation Act	Roll overs	Adjust-ments	Total Available	Actual Transfer	% of Available funds transferred	Final Appropriation
	R'000	R'000	R'000	R'000	R'000	%	R'000
Transfers							
DONATIONS	80	-	-	80	15	19%	125
TOTAL	**80**	-	-	**80**	**15**	-	**125**

ANNEXURE 1G
STATEMENT OF TRANSFERS TO HOUSEHOLDS

HOUSEHOLDS	TRANSFER ALLOCATION				EXPENDITURE		2019/20
	Adjusted Appro-priation Act	Roll Overs	Adjust-ments	Total Available	Actual Transfer	% of Available funds Transferred	Final Appropriation
	R'000	R'000	R'000	R'000	R'000	%	R'000
Transfers							
EMPLOYEE SOCIAL BENEFIT	3 320	-	-	3 320	807	24%	1 191
CLAIMS AGAINST THE STATE (CASH)	-	-	-	-	-	-	4
DISCRETIONARY FUND DONATIONS	220	-	-	220	144	65%	195
DEPARTMENTAL DONATIONS	-	-	-	-	100	-	-
TOTAL	**3 540**	**-**	**-**	**3 540**	**1 051**	**-**	**1 390**

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 R'000	2019/20 R'000
Made in kind		
Departmental Gifts: Consumables	10	32
Cash Donations: Discretionary Fund	144	196
Cash Donations: Departmental	100	-
TOTAL	**254**	**228**

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/cancelled/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					
Legal cases against the Department by previous employees	446	50	12	-	484
Fleet contingent: Premberley	112	-	112	-	-
Fleet contingent: NC Fleet Entity	290	-	-	-	290
TOTAL	**848**	**50**	**124**	**-**	**774**

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	31/03/2020	31/03/2021	31/03/2020	Receipt date up to six (6) working days after year end	Amount
	R'000	R'000	R'000	R'000	R'000	R'000		R'000
Department								
Roads & Public Works	-	-	154	154	154	154	-	-
NC Department of Sports, Arts and Culture	-	-	-	32	-	32	-	-
NC Department of Transport, Safety and Liaison	-	-	19	34	19	34	-	-
NC Office of the Premier	510	510	-	-	510	510	-	-
NC Department of Environment	-	-	-	22	-	22	-	-
Department of Education	-	-	6	-	6	-	-	-
TOTAL	**510**	**510**	**179**	**242**	**689**	**752**	**-**	**-**

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								
Office of the Premier	-	11	-	-	-	11	-	-
South African Police Services	6	-	-	-	6	-	-	-
TOTAL INTERGOVERNMENT PAYABLES TOTAL	**6**	**11**	**-**	**-**	**6**	**11**	**-**	**-**

ANNEXURE 11
COVID 19 RESPONSE EXPENDITURE

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	-	-	-	-	-	-
Goods and services	**157**	**408**	**19**	**110**	**694**	-
List all applicable SCOA level 4 items						
Cons Supp: Medical Supplies	77	1	19	-	97	-
Cons Hous Sup: Dis Paper/Plast	6	43	-	-	49	-
Cons Hous Sup: Toiletries	74	-	-	-	74	-
Cons Hous Sup: Wash/Clean Dete	-	63	-	22	85	-
F&O/EQP<R5000: Office Equipment	-	64	-	-	64	-
F&O/EQP<R5000: Office Furniture	-	48	-	-	48	-
P/P: Pest Cntrl/Fumigation Ser	-	189	-	88	277	-
TOTAL COVID 19 RESPONSE EXPENDITURE	**157**	**408**	**19**	**110**	**694**	-