



OFFICE OF THE PREMIER
NORTH WEST

ANNUAL REPORT 2022-2023



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PART A

GENERAL INFORMATION

1. DEPARTMENT GENERAL INFORMATION

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2. LIST OF ABBREVIATIONS/ACRONYMS

AFS	Annual Financial Statement
APP	Annual Performance Plan
AGSA	Auditor General of South Africa
AO	Accounting Officer
AV	Anti-Virus
BBBEE	Broad Based Black Economic Empowerment
BCP	Business Continuity Plan
CD	Chief Director
CDW	Community Development Worker
CHW	Community Health Worker
CFO	Chief Financial Officer
DG	Director General
DDG	Deputy Director General
Dept.	Department
DPSA	Department of Public Service and Administration
DR	Disaster Recovery
EU	European Union
FAR	Fix Asset Register
FEED	Finance, Economy and Enterprise Development
GRAP	General Recognised Accounting Practices
ICT	Information and Communication Technology
IDS	Institutional Development and Support
IFS	Interim Financial Statement

IRE	Irregular Expenditure
ISO	Information Security Office
IT	Information Technology
ITSM	Information Technology System Management
MEC	Member of Executive Council
HOD	Head of Department
PFMA	Public Finance Management Act
TR	Treasury Regulations
MTEF	Medium Term Expenditure Framework
MTSF	Medium Term Strategic Framework
NDP	National Development Plan
NWPG	North West Provincial Government
NT	National Treasury
PA	Performance Agreement
PAAP	Post Audit Action Plan
PACO	Provincial Advisory Committee
PIAAP	Post Internal Audit Action Plan
PMDS	Performance Management and Development System
POE	Portfolio of Evidence
PT	Provincial Treasury
PSCBC	Public Service Co-ordinating Bargaining Council
PWD	Public Works Department
RACF	Resource Access Control Facility
SLA	Service Level Agreement

SMME	Small Medium and Micro-sized Enterprises
SCM	Supply Chain Management
SITA	State Information Technology Agency
SDIP	Service Delivery Improvement Plan
SSA	State Security Agency
TID	Technical Indicator Description
UPS	Un-interruptible Power Supply

3. FOREWORD BY PREMIER



I am indeed honoured and privileged to be tabling the 2022/23 Annual Report of the Office of the Premier. The report is a reflection of the work that has been carried since the start of 2022/23 financial year. It is amongst others centered on the 2020-2025 Strategic Plan and follows the ideals and objectives of the National Development Plan (NDP) 2030.

A noticeable progress has been made in the 2022/23 Financial Year and the Office of the Premier managed to record a number of achievements as set out in the Annual Performance Plan. Key amongst these achievements was obtaining an unqualified audit opinion with reduced audit findings for the third consecutive year. This is a step in the right direction and I am confident that a clean audit is on the horizon.

Furthermore, the Office has an approved Risk Management Policy and Strategy that is aimed to mitigate and alleviate risk factors such as corruption and fraud. This includes Fraud Prevention Policy which encourages employees and members of the public to report any incident through walk-ins, Anti-Corruption Hotline etc.

The process to review the organisational structure is at an advanced stage. This is primarily aimed at consolidating the coordinating capacity of the Office.

Plans to resuscitate the Premier's Infrastructure Coordinating Committee are in full swing. This is aimed at strengthening our efforts in responding to various infrastructure backlogs in the Province.

Aging and lack of infrastructure continue to have an adverse impact in the delivery of services across the Province. The revival of the Infrastructure Coordinating Committee will play a fundamental role in responding to some of the infrastructure challenges confronting the Province.

Youth unemployment continues to be an area of concern. As such we deemed it necessary to convene a Provincial Youth Summit which adopted a Plan for Youth Development across the departments and other sectors of the economy.

The Accelerated Service Delivery Plan is being implemented at various municipalities across the Province. Refuse collection, road patching and resealing are some of the key priority areas in the implementation of this initiative.

In conclusion, the Office of the Premier is committed to serve the community of the North West Province. This includes strengthening our oversight role of monitoring the implementation of service delivery initiatives in Provincial Departments and Municipalities.



HON K.B MAAPE (MPL)

PREMIER OF THE NORTH WEST PROVINCE

4. REPORT BY THE ACCOUNTING OFFICER



In recognition of the accomplishments during the period under review and motivated by the quest to improve service delivery it gives me pleasure to present the Annual Report 2022/23 of the Office of the Premier. In keeping with the initiative of laboring towards a better life for all, service excellence was accorded pride of place in our programme of action. The report captures the highlights of the various programmes of action, regarding the delivery of services during the past financial year. The report will therefore, encapsulate successful achievements, milestones reached, including constraints that had to be contended with to provide services, in keeping with the given mandate.

During the year under review, the following achievements in relation to policy directives and strategic goals have been registered;

- The Office established Digital Incubator Hub in Mahikeng at Ngaka Modiri Molema District
- There is an Innovation Hub situated in Klerksdorp and Ventersdorp at Dr Kenneth Kaunda District called the Basadi Mpho Digital Hub. This has been identified in the close-out Report of the Panel of Experts on Mega Infrastructure Projects.
- Resuscitated the moral regeneration programme by conducting induction and orientation sessions for all municipalities, departments and House of Traditional leaders.
- The Executive Council has approved the establishment of the Premier's Infrastructure Coordinating Council to ensure that Mega Infrastructure Projects identified by the Province are processed through this structure to monitor implementation.
- The Executive Council has approved the re-establishment of the Forensic Coordinating Unit in the Office

The biggest challenge that confronted the Office during the year under review was the coordination of the provision of Information Communication Technology services in the Provincial Administration. A task team has been established to address the identified challenges in the new financial year.

The effective invocation of section 100 (1) (b) of the Constitution was followed by the appointment of an Administrator to take over the powers and functions of the Accounting Officer (Director General) in the Office of the Premier for the duration of the intervention period. There has been a review of the intervention by Cabinet which culminated in the withdrawal of the intervention in phases. Consequently, and acting in terms of section 36 (4) of the Public Finance Management Act, the Minister of Finance, Mr. Enoch Godongwana, has withdrawn the appointment of Mr. Sibusiso Mpanza as the Accounting Officer in the Office of the Premier effective from the 12th July 2022. Following the directive of the Minister as aforesaid, the MEC for Finance has issued a directive in terms of section 36 (2) (a) of the PFMA confirming the Director General

as the Accounting Officer of the Office effective from the 13th of July 2022. The Office is still awaiting the close-out report in that regard.

Overview of the financial results of the department:

Departmental receipts

Departmental receipts	2022/2023			2021/2022		
	Estimate	Actual Amount Collected	(Over)/Under Collection	Estimate	Actual Amount Collected	(Over)/Under Collection
	R'000	R'000	R'000	R'000	R'000	R'000
Tax Receipts						
Casino taxes						
Horse racing taxes						
Liquor licences						
Motor vehicle licences						
Sale of goods and services other than capital assets	219	171	48	218	168	50
Transfers received						
Fines, penalties and forfeits						
Interest, dividends and rent on land	0	156	(156)			
Sale of capital assets						
Financial transactions in assets and liabilities	133	800	(667)	213	218	(5)
Total	352	1 127	(775)	431	386	45

Revenue collected under sales of goods and services other than capital assets is for commissions earned on garnishee orders and replacement of lost security cards. Financial transaction in assets and liabilities was due to be recovered as advance payment that was made to GCIS in the previous years as well as employee debts.

Office of the Premier does not operate in a revenue generating environment and revenue collections are circumstantial in nature and a budget amount of R100 thousand was reduced during the first adjustment budget.

➤ Programme Expenditure

Programme Name	2022/2023			2021/2022		
	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	126 164	123 826	2 338	115 597	104 369	11 228
Institutional Development	217 509	289 284	8 225	249 180	191 395	57 785
Policy and Governance	89 438	87 076	2 362	86 793	79 118	7 675
Total	433 111	420 186	12 925	451 570	374 882	76 688

➤ Virements

Voted funds and Direct charges	Adjusted Appropriation	Shifting of Funds	Virements	Final Appropriation	Actual Expenditure	Variance	% Exp
	R'000	R'000	R'000	R'000	R'000	R'000	%
Administration	115 394		10 770	126 164	123 826	2 338	98,1
Institutional Development	224 279		(6 770)	217 509	209 284	8 225	96,2
Policy and Governance	93 438		(4 000)	89 438	87 076	2 362	97,4
Total	433 111		0	433 111	420 186	12 925	97,0

• Virements/ Roll- overs

There are three virements which were done for the year under review as follows:

- For utilisation of savings from Programme 2 to Programme 1 amounted to R 9. 872 million

- For reprioritisation of funds within compensation of employees and also covering the over expenditure on interest on rent land amount to R1.422 million
- Savings from compensation of employees to transfers amounted to R4.302 million.
- A roll-over amount of R7.818 million was received during first adjustment budget.

- **Unauthorised Expenditure**

The Office financial performance is in line with National Treasury prescripts and with no unauthorised expenditure recorded in the year under review.

- **The main focus over the short to medium term period**

The main strategic focus of the Office is towards ICT Transformation Programme and strengthening Provincial Communication Services.

- **Future Plans of the Department**

The Office plans to continue with the implementation of the planned Provincial Priorities that will ensure the achievement of the five year strategic plan.

- **Public Private Partnerships**

The office does not have any Private Partnership transactions.

- **Discontinued activities / activities to be discontinued**

None

- **New or Proposed activities**

None

- **Supply Chain Management**

- o Unsolicited bids proposals concluded for the year under review

None

- o Whether SCM processes and systems are in place to prevent irregular expenditure.

The office has been implementing financial delegations, specimen signature, SCM checklist and utilisation of CSD report.

- o Challenges experienced in SCM and how they were resolved.

- Shortages of staff

The unit was capacitated with more staff members including the Director, Deputy Director, Assistant Director and Admin Clerk.

- Late submission of requisitions from programmes.

Improved Communication between the unit SCM and the line Management.

- Load shedding/ power cuts impacting and/or limiting Network system availability.

The engagement between the Department of Public Works and the Office is ensuing with an endeavour to ensure that Service Delivery is not affected in this regard.

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

None

- Exemptions and deviations received from the National Treasury

None

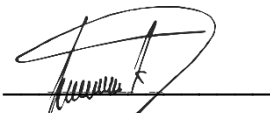
- Events after the reporting date

None

- Other

None

In conclusion, I convey a word of profound gratitude to the Premier and staff in the Office of the Premier for the commitment, dedication and support during the year under review.



M.P. MOGOTLHE

DIRECTOR GENERAL

NORTH WEST PROVINCE

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 of 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 as well as 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, performance information, human resources information and the financial affairs of the Office for the financial year ended 31 March 2023.

Yours faithfully


M.P. MOGOTLHE
ACCOUNTING OFFICER
OFFICE OF THE PREMIER

6. STRATEGIC OVERVIEW

a. Vision

A united, non-racial, non-sexist and prosperous democratic society for the people of North West.

b. Mission

To facilitate integrated governance, planning and accelerate service delivery that is people-centered for improved economic growth in North West

c. Values

The following are core values that the Office will adhere to in promoting integrated governance and accelerated service delivery for improved quality of life and economic growth for the people of North West Province:

- Caring
- Agile
- Responsive
- Excellence

7. LEGISLATIVE AND OTHER MANDATES

The Office of the Premier (herein after referred to as “the Office”) derives its mandate from the Constitution of the Republic of South Africa Act 108 of 1996, the Public Service Act, Public Finance Management Act and related prescripts that in turn determine its functional mandate.

8. CONSTITUTIONAL MANDATE

The mandate of the Office of the Premier is to support the Premier in the execution of his constitutional responsibilities. The Premier performs executive, legislative and ceremonial functions and responsibilities as stipulated in Chapter 6 of the Constitution. Section 125(2) of the Constitution determines that the Premier exercises the executive authority of the Province together with the other members of the Executive Council.

The Premier is also responsible for inter-governmental relations in terms of Chapter 3 of the Constitution. The Premier appoints Members of the Executive Council (MECs) and assigns functions, responsibilities and delegates powers to them.

The Constitution defines the powers and functions of the Premier, amongst others, as follows:

- To assent to, sign and promulgate Bills duly passed by the Provincial Legislature and in the event of a procedural shortcoming in the legislative process, refer Bills passed by the Provincial Legislature back for further consideration by such Legislature;

- To convene meetings of the Executive Council;
- To appoint commissions of enquiry; and
- To make such appointments as may be necessary under the powers conferred upon him/her by this Constitution or any other law.

The Premier and MECs must act in accordance with the Constitution and provide the Legislature with full and regular reports concerning matters under their control. The Premier and MECs must act in accordance with the code of conduct prescribed by national legislations.

9. LEGISLATIVE MANDATE

In terms of section 125 (1) - (6) of the Constitution, the executive authority of the Province is vested in the Premier of that Province,

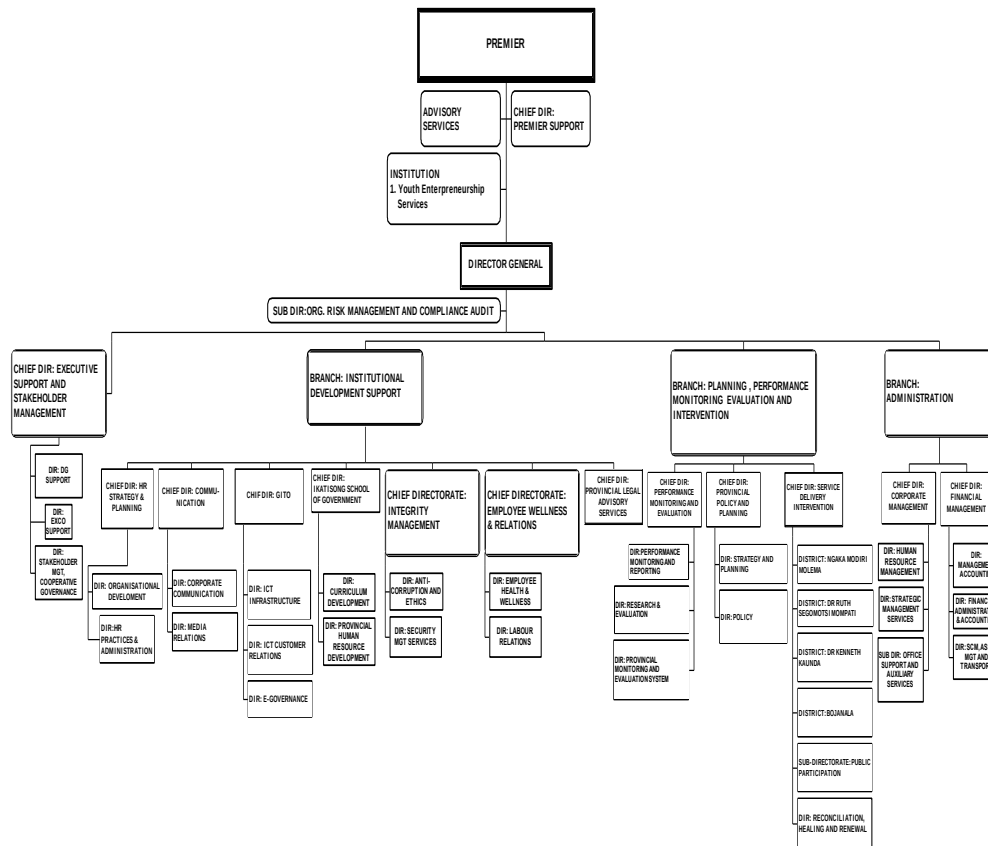
- Subject to the provisions of sections 85(2) (c) and 125(2)(e) of the Constitution, be responsible for intergovernmental relations on an administrative level between the relevant [provincial administration] province and other [Provincial Administration] provinces as well as National Departments and national government component and the intra governmental cooperation between the relevant [Provincial Administration] Office of the Premier and the various Provincial Departments and Provincial Government components including the co-ordination of their actions and legislation and,
- Subject to the provisions of paragraph (d) be responsible for the giving of strategic direction on any matters referred to in section [3(2) (a)] 3(1).

10. POLICY MANDATE

The National Development Plan (NDP) Vision 2030 is the blueprint for socio-economic transformation and development in South Africa. The goals of the NDP of reducing poverty, unemployment and inequality can be realised by growing an inclusive economy, enhancing the state capacity, as well as, promoting leadership and partnership.

The Medium Term Strategic Framework (MTSF) is the implementation plan of the NDP. It reflects the commitments made in the 2020-2025 elections manifesto of the governing party, including the commitment to implement the NDP. The MTSF sets out the actions that government targets to achieve based on National, Provincial and Local Government plans.

11. ORGANISATIONAL STRUCTURE



12. ENTITIES REPORTING TO THE OFFICE OF THE PREMIER

The Office of the Premier does not have any entities reporting to the Office.



PART B

PERFORMANCE INFORMATION

1. 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 112 of the Report of the Auditor-General, published as Part E: Financial Information.

2. OVERVIEW OF DEPARTMENTAL PERFORMANCE

2.1 Service Delivery Environment

The Office uses the complaints management system as key service for service delivery improvement. The Provincial Call Centre Toll Free hotline is a mechanism used by the government to demonstrate its commitment and willingness to allow communities to report service delivery challenges. The Office facilitates the process of transferring the cases to the relevant public institutions.

Problems encountered:

- Network problems: Districts-Frontline staff are unable to access system on daily basis.
- Some of the public institutions do not adhere to stipulated timeframes, when dealing with cases referred to them.
- The Provincial call center does not have access to the smart reporting system and the reports are being manually generated.
- Loadshedding also has a negative impact on the information and communication technology as the telephone and internet are not connected to the generator back-up system.

Corrective Steps:

- IT to upgrade network at the District offices.
- Departments to appoint permanent coordinators to deal with complaints.
- IT to Fastrack the appointment of service provider to develop the smart reporting system.

2.2 Service Delivery Improvement Plan

The Office has not developed the Service Delivery Improvement plan during the financial year 2022/2023. During this period, the Department for the Public Service and Administration embarked on advocacy programmes which aimed at enabling the Department to produce realistic, effective and credible SDIPs.

Main Services and Standards

Main services	Beneficiaries	Current/actual standard of service	Desired standard of service	Actual achievement
Coordinating compliance by provincial departments on Complaints and Compliments Management framework	Provincial departments and Communities	Draft Provincial Complaints and Compliments Management Framework (Approval process).	Improved compliance level	None

Batho Pele arrangements with beneficiaries (Consultation access, etc.)

Current/actual arrangements	Desired arrangements	Actual achievements
Batho Pele effectively implemented	Batho Pele effectively implemented.	Batho Pele effectively implemented

Service delivery information tool

Current/actual information tools	Desired information tools	Actual achievements
ITSM 9 remedy (not fully functional)	Improved quality of the capturing of the complaints on ITSM 9 remedy	ITSM 9 remedy is partly implemented but not fully functional.

Complaints mechanism

Current/actual complaints mechanism	Desired complaints mechanism	Actual achievements
Call centre (Toll free)	Call centre (Toll free)	Call centre (Toll free)
Walk-in	Walk-in	Walk-in
Whatsapp	Whatsapp	Whatsapp
Memorandum	Memorandum	Memorandum
Emails	Emails	Emails
Outreach programmes	Outreach programmes	Outreach programmes

2.3 Organisational environment

2.3.1 Internal Environment

- The Office is currently utilizing the Operating Organisational Structure (Startup Structure).
- 431 employees (208 Males and 223 Females)
- 42 SMS members (26 Males and 16 Females) 62 % males and 38% females.
- 125 vacant posts (vacancy rate = 22.56%) 41 posts filled

2.3.2 External Environment

The North-West Province was placed under Section 100 (1)(a) and (b) of the Constitution following service delivery protests in the Province in the 2018/2019 financial year because of the following:

- Failure to provide administrative leadership to service delivery Departments resulting in a generalized breakdown in governance, accountability, and deterioration of labour relations.
- Non-compliance to legislative, regulatory prescripts and entrenchment of a culture of impunity due to lack of accountability and consequence management.
- Unclear mandate translation resulting in the OOP delivering services falling within the mandates of other Departments.

After the intervention, progress has been registered as follows:

Building service delivery capacity

- Improved alignment of planning between departments to deliver on service delivery priorities.
- Capacity for service delivery has been built through filling key management posts.
- Functions previously centralized in the Premier's Office have been transferred back to their original departments (North West Development Corporation and Community Development Workers).
- The Office has extensively engaged with SITA with a view to resolve protracted ICT challenges that besieged the Province in this sector.
- NW Coordinating Committee established, led by Office of the Premier to guide on transversal issues.
- Improved controls and governance resulting in unqualified audit.
- Various functions and budgets, which had been centralized in Office of the Premier in fifth

administration, returned to line function departments.

- Rebuilding internal capacity for managing ICT in the province and systems stabilized. ICT governance has been restored through establishment of Provincial ICT steering committee.
- Massive reduction of irregular expenditure and improvement on internal control systems.
- Restoring financial controls and governance.
- Capacity building has taken place across departments to strengthen Supply Chain Management.
- Provincial Departments reconfigured to align with National norms.
- Office of the Premier have made significant progress in steering this Province in the right direction and strengthening the capacity of government to deliver quality basic services to the people, as well as mending the broken bridges between the Office, communities, and organized labour.

2.4 Key policy developments and legislative changes

None

3. ACHIEVEMENT OF INSTITUTIONAL IMPACTS AND OUTCOMES

The Office impact statement state: An ethical, capable, developmental and responsive Provincial administration, with the following outcomes as per the Strategic Plan 2020 -2025;

- Improved Governance and Accountability
- Skilled and Capable Workforce
- Improved Oversight
- Improved Integrated Planning and Coordination

The Office has made significant achievements with regard to the contribution toward the 2019-24 Medium Term Strategic Framework and Provincial Growth and Development Strategy.

4. INSTITUTIONAL PROGRAMME : PERFORMANCE INFORMATION

4.1 Programme 1: Administration

Programme Purpose

The programme is responsible for the provision of efficient and effective administrative support services to the Office of the Premier.

Sub-Programmes

Sub Programmes	Sub Programme Purpose
Premier Support	To provide strategic, executive, and political support services to the Premier in leading the work of government
Executive Support and Stakeholder Management services	To manage the provision of Executive support and stakeholder management services
Financial Management	To provide effective and efficient financial management services in the Office in order to obtain clean audit.
Corporate Management	To provide effective and efficient corporate management services in the Office

- Outcomes as per the strategic plan

Sub Programmes	Outcomes
Premier Support	Improved Governance and Accountability
Financial Management	Improved Governance and Accountability
Corporate Management	Improved Governance and Accountability
Executive Support and Stakeholder Management services	Improved Governance and Accountability

Outcomes, Outputs, Output Indicators, Targets and Actual Achievements

PROGRAMME 1	2022/2023 Financial Year
No of output indicators planned	6
No of output indicators achieved	6
No of output indicators not achieved	0
% Achieved	100%
Has performance reported been verified and substantiated	Yes

SUB- PROGRAMME: PREMIER SUPPORT**Table 4.1.1**

Programme / Sub-programme: Premier Support								
Outcome	Output	Output Indicator	Audited Actual Performance 2020/2021	Audited Actual Performance 2021/2022	Planned Annual Target 2022/2023	*Actual Achievement 2022/2023	Deviation from planned target to Actual Achievement 2022/2023	Reasons for deviations
Improved governance and accountability	Report on Premier's Programmes	Number of Premier's programmes coordinated	16	N/A	12	12	0	

SUB- PROGRAMME: EXECUTIVE SUPPORT AND STAKEHOLDER MANGEMENT SERVICES**Table 4.1.2**

Programme / Sub-programme: Executive Support and Stakeholder Management Services								
Outcome	Output	Output Indicator	Audited Actual Performance 2020/2021	Audited Actual Performance 2021/2022	Planned Annual Target 2022/2023	*Actual Achievement 2022/2023	Deviation from planned target to Actual Achievement 2022/2023	Reasons for deviations
Improved governance and accountability	Coordinated Stakeholder Engagements in the Province	Number of Stakeholder Engagements Coordinated	N/A	4	4	4	0	
Improved governance and accountability	Monitored resolutions on governance structures	Number of resolutions on governance structures monitored	4	4	4	4	0	

SUB- PROGRAMME: FINANCIAL MANAGEMENT**Table 4.1.3**

Programme / Sub-programme: Financial Management								
Outcome	Output	Output Indicator	Audited Actual Performance 2020/2021	Audited Actual Performance 2021/2022	Planned Annual Target 2022/2023	*Actual Achievement 2022/2023	Deviation from planned target to Actual Achievement 2022/2023	Reasons for deviations
Improved governance and accountability	Audit report from the Auditor general	Unqualified audit opinion	1	1	1	1	0	
Improved governance and accountability	Report on percentage on preferential procurement spent.	Percentage on preferential procurement spent on enterprises that are owned by women, youth and with people with disabilities	N/A	N/A	25%	56%	31%	The target is new in the 2022/23 financial year and as a result there was no predetermined method to implement the achievement of the target.

SUB- PROGRAMME: CORPORATE MANAGEMENT**Table 4.1.4**

Programme / Sub-programme: Corporate Management								
Outcome	Output	Output Indicator	Audited Actual Performance 2020/2021	Audited Actual Performance 2021/2022	Planned Annual Target 2022/2023	*Actual Achievement 2022/2023	Deviation from planned target to Actual Achievement 2022/2023	Reasons for deviations
Improved governance and accountability	Strategic planning documents developed	Annual performance plan produced	N/A	N/A	1	1	0	

Sub-programme expenditure

Sub- Programme Name	2022/2023			2021/2022		
	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
Premier Support	18 820	17 535	1 285	19 813	17 873	1 940
Executive Council support	8 885	8 503	382	9 286	8 736	550
Director-General support	51 245	50 059	1 186	49 354	44 221	5 133
Financial Management	47 214	47 729	(515)	37 144	33 539	3 605
Total	126 164	123 826	2 338	115 597	104 369	11 228

The main reasons for variance are as follows

Goods and Services

An amount of R1.3 million was allocated under Consultants: Business and Advisory for a review of organisational structure project delayed to be implemented, the bid processes are at an advanced and the award is envisaged in the 1st quarter of the financial year.

Transfers and subsidies

A total allocation of R1 million was budgeted for discretionary funding activities, which were deferred to the new financial year.

Strategy to overcome areas of under performance

- None

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

- The Office does not have standardised indicators

4.2 Programme 2: Institutional Development Support

Programme Purpose

The Programme is primarily mandated to provide strategic leadership and support to all provincial Departments through co-ordination, monitoring, evaluation of the implementation of policy frameworks, strategies and programmes related to Strategic Human Resource Management, Provincial Legal Advisory Services, Government Information Technology Office, Communication, Ikatisong School of Governance as well as Integrity Management.

Sub-Programmes

Sub-Programmes	Sub Programme Purpose
Strategic Human Resource Management	To improve provincial departments' performance on Strategic Human Resource Management Programmes for good governance
Government Information Technology Office	To optimise service delivery through implementation of Information Communication Technology (ICT).
Communication	To provide a functional government communication system which enables citizen empowerment and involvement in their own development
Ikatisong School of Governance	To build a capable, ethical and developmental province through targeted individual, organisational and institutional capacity development
Integrity Management	To implement minimum security standards and strengthen programmes that will eradicate fraud, corruption and acts of misconduct; and promote ethics and integrity
Provincial Legal Advisory Services	To provide internal legal advisory services to the Office of the Premier and transversal state law advisory services to the Provincial Departments

- Outcomes as per the Strategic Plan

Sub-Programmes	Outcomes
Strategic Human Resource Management	Improved Governance and Accountability and Skilled and Capable Workforce
Government Information Technology Office	Improved Governance and Accountability
Communication	Improved Governance and Accountability
Ikatisong School of Governance	Skilled and Capable Workforce
Integrity Management	Improved Governance and Accountability and Improved Oversight
Provincial Legal Advisory Services	Improved Governance and Accountability

Outcomes, outputs, output indicators, targets and actual achievements

PROGRAMME 2	2022/2023 Financial Year
No of output indicators planned	18
No of output indicators achieved	15
No of output indicators not achieved	3
% Achieved	83%
Has performance reported been verified and substantiated	Yes

SUB- PROGRAMME : STRATEGIC HUMAN RESOURCE MANAGEMENT**Table 4.2.1**

Programme / Sub-programme: Strategic Human Resource Management								
Outcome	Output	Output Indicator	Audited Actual Performance 2020/2021	Audited Actual Performance 2021/2022	Planned Annual Target 2022/2023	*Actual Achievement 2022/2023	Deviation from planned target to Actual Achievement 2022/2023	Reasons for deviations
Improved governance and accountability	Monitored Compliance to precautionary suspension cases within 60 days.	Number of provincial departments monitored to comply with 60 days threshold in precautionary suspension cases.	N/A	N/A	12	12	0	
	Compliance to Directive on Changes to the Organisational Structures by departments.	Number of provincial departments monitored in compliance to approved organizational structures aligned to the Directive.	N/A	8	8	8	0	
	Compliance to Occupational Health and Safety standards	Number of provincial departments monitored in compliance to applicable occupational health and safety standards	N/A	N/A	12	12	0	
	Provincial Department maintaining 10% Vacancy rate	Number of provincial departments monitored to maintain a 10% vacancy rate	N/A	N/A	12	12	0	

SUB- PROGRAMME: GOVERNMENT INFORMATION TECHNOLOGY OFFICE

Table 4.1.2

Programme / Sub-programme: Government Information Technology Office								
Outcome	Output	Output Indicator	Audited Actual Performance 2020/2021	Audited Actual Performance 2021/2022	Planned Annual Target 2022/2023	*Actual Achievement 2022/2023	Deviation from planned target to Actual Achievement 2022/2023	Reasons for deviations
Improved governance and accountability	Improved IT Governance & Management capability	Level of IT Governance & Management capability achieved	1	1	1	1	0	
	Provincial Compliance to Corporate Governance ICT of Policy Framework	Level of the Corporate Governance ICT of Policy Framework implementation in the provincial departments	N/A	N/A	2	2	0	
	Provincial government sites with improved bandwidth	Number of provincial government sites with improved bandwidth on the wide area network bandwidth (minimum 10mbps)	N/A	N/A	234	0	234	Delays in concluding the procurement process
	Provincial upgraded ICT infrastructure	Upgrade the provincial government internet bandwidth	N/A	N/A	1 Gbps	0	1 Gbps	The proposal from SITA was only received in September. This is being processed for approval

SUB- PROGRAMME COMMUNICATION

Table 4.2.3

Programme / Sub-programme: Communication								
Outcome	Output	Output Indicator	Audited Actual Performance 2020/2021	Audited Actual Performance 2021/2022	Planned Annual Target 2022/2023	*Actual Achievement 2022/2023	Deviation from planned target to Actual Achievement 2022/2023	Reasons for deviations
Improved governance and accountability	Provincial departments implementing the provincial communication strategic framework	Number of Provincial Departments implementing the Provincial communication strategic framework monitored	N/A	N/A	12	12	0	
	Provincial government newspapers	Number of government newspapers editions distributed	N/A	4	8	8	0	

SUB-PROGRAMME: IKATISONG SCHOOL OF GOVERNANCE

Table 4.2.3

Programme / Sub-programme: Ikatisong School of Governance								
Outcome	Output	Output Indicator	Audited Actual Performance 2020/2021	Audited Actual Performance 2021/2022	Planned Annual Target 2022/2023	*Actual Achievement 2022/2023	Deviation from planned target to Actual Achievement 2022/2023	Reasons for deviations
Skilled and capable work force	Consolidated number of approved Provincial Departmental WPSs.	Number of approved provincial Departments WSPs monitored	N/A	N/A	12	12	0	
	Provincial skills plan	Number of provincial skill plan developed	N/A	0	1	1	0	

SUB PROGRAMME : INTEGRITY MANAGEMENT

Table 4.2.4

Programme / Sub-programme: Integrity Management								
Outcome	Output	Output Indicator	Audited Actual Performance 2020/2021	Audited Actual Performance 2021/2022	Planned Annual Target 2022/2023	*Actual Achievement 2022/2023	Deviation from planned target to Actual Achievement 2022/2023	Reasons for deviations
Improved oversight	Provincial departments compliance to minimum physical security standard	Number of Provincial Departments monitored in compliance to minimum physical security standards	N/A	N/A	12	12	0	
	Provincial departments compliance to minimum information security standards	Number of Provincial Departments monitored in compliance to minimum information security standard	N/A	N/A	12	12	0	
Improved governance and accountability	Provincial Departments investigation cases concluded	Number of Provincial Departments investigations concluded	N/A	N/A	12	12	0	
	Provincial Departments compliance in implementing the National Anti-corruption Strategy	Number of Provincial Departments compliant to the implementation of the National Anti-corruption Strategy	N/A	N/A	12	12	0	

SUB-PROGRAMME: LEGAL ADVISORY SERVICES

Table 4.2.5

Programme / Sub-programme: Legal Advisory Services								
Outcome	Output	Output Indicator	Audited Actual Performance 2020/2021	Audited Actual Performance 2021/2022	Planned Annual Target 2022/2023	*Actual Achievement 2022/2023	Deviation from planned target to Actual Achievement 2022/2023	Reasons for deviations
Improved governance and accountability	Certified Bills	Number of bills certified	N/A	N/A	4	6	2	A special request during the quarter was received from Provincial Treasury and COSATMA to draft and certify the North West Land Transport Amendment Regulations, 2022 and the North West Finance Bill 2022
	Litigation spending on cases across Departments	Number of provincial departments monitored in litigation spending	N/A	N/A	12	9	3	A request for submission of litigation register was made to the 11 Departments on the 05 th December 2022, only 9 Departments responded. The 3 Departments namely Arts, Culture, Sports & Recreation, Agriculture & Rural Development and Community Safety & Transport Management submitted no reports despite the request made.

Sub-programme expenditure

Sub- Programme Name	2022/2023			2021/2022		
	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
Strategic Human Resources Management	21 013	19 241	1 772	18 762	17 883	879
Information Communication Technology	90 745	89 499	1 246	137 362	97 436	39 926
Legal Services	12 689	14 796	(2 107)	7 852	6 575	1 277
Communication Services	28 674	25 085	3 589	31 098	21 218	9 880
Programme Support	64 388	60 663	3 725	54 106	48 283	5 823
Total	217 509	209 284	8 225	249 180	191 395	57 785

The main reasons for the variance are as follows:

Goods and Services

An amount of R3 million was allocated for ICT cabling project which was not executed for the year and resulted in an underspending.

Venues and facilities was allocated R2.2 million and is under spending by 37% which came as a result of events that did not take place especially from Youth Advocacy Program (YAP), programme implementation is planned to happen in the new financial year.

Transfers

Allocation for bursaries amounts to R25.7 million of which R2.7 million was underspent due to students submitting incomplete documents.

Machinery and Equipment

Below are major cost drivers towards under spending:

- Computer Hardware & Systems – Laptop under spending by R1.2 Million.
Shortage of stock for Laptops in the market attributed to underspending and some procurement is deferred to the new financial year especially for new appointments.
- Computer Hardware & Systems – Desktop under spending by R386 thousand.
- Computer Hardware & Systems- Mainframe project under spending by R479 thousand.
- Photographic Equipment under spent by R369 thousand.

Strategy to overcome areas of under performance

- The matter to be elevated to Broader EXTECH to deal with failure on the part of the departments to submit litigation registers in line with Office of the Premier's Annual Performance Plan.
- SITA concluded the procurement process in quarter 4 of the 2022/23 Financial Year and awarded the contracts.
- The project kicked off in February 2023 and the implementation started in March 2023.
- The project is estimated to be concluded in quarter 4 of the 2023/24 Financial Year.
- SITA submitted proposal to the Office of the Premier for acceptance. SITA will provide Internet as a service to the Department.
- Thereafter, the Department will engage in a Service Level Agreement (SLA) with SITA which will come into effect upon acceptance of the proposal.
- The upgrade is estimated to be concluded on or before 30 September 2023.

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

- The Office does not have standardised indicators

4.3 Programme 3: Planning Performance Monitoring, Evaluation and Intervention

PROGRAMME PURPOSE

To coordinate and facilitate policy formulation, integrated planning, performance monitoring, evaluation and service delivery intervention in the Province.

- Sub-programmes**

Sub-Programmes	Sub Programme Purpose
Provincial Planning and Support	To coordinate policy formulation and integrated planning in the province in response to economic development.
Performance Monitoring and Evaluation	To coordinate provincial performance monitoring, evaluation and intervention
Service Delivery and Intervention.	To manage and facilitate service delivery support programmes and interventions
Special Programmes	Promotion and Protection of the Human Rights of the Targeted Groups

- Outcomes as per the Strategic Plan**

Sub-Programmes	Outcomes
Provincial Planning and Support	Improved Governance and Accountability and Improved integrated planning and coordination
Performance Monitoring and Evaluation	Improved Oversight
Service Delivery Monitoring and Intervention.	Improved Governance and Accountability and Improved integrated planning and coordination
Special Programmes	Improved Oversight

Outcomes, outputs, output indicators, targets and actual achievements

PROGRAMME 3	2022/20223 Financial Year
No of output indicators planned	21
No of output indicators achieved	21
No of output indicators not achieved	0
% Achieved	100%
Has performance reported been verified and substantiated	Yes

SUB PROGRAMME : PROVINCIAL PLANNING AND SUPPORT**Table 4.3.1**

Programme / Sub-programme: Provincial Planning and Support								
Outcome	Output	Output Indicator	Audited Actual Performance 2020/2021	Audited Actual Performance 2021/2022	Planned Annual Target 2022/2023	*Actual Achievement 2022/2023	Deviation from planned target to Actual Achievement 2022/2023	Reasons for deviations
Improved governance and accountability	Assessment report on implementation of seven (7) MTSF priorities conducted	Number of assessments on the implementation of the seven (7) MTSF priorities conducted	N/A	N/A	1	1	0	
Improved integrated planning and coordination	Strategic Plans and Annual performance plans aligned to the revised planning framework	Number of draft annual performance plans assessed for alignment to the Revised Planning Framework for Strategic Plans and Annual Performance Plans	12	12	12	12	0	
	Annual plans aligned with Provincial Exco Makgotla and SOPA	Number of assessments of APPs for alignment to provincial priorities emanating from Makgotla and SOPA	N/A	N/A	1	1	0	

SUB-PROGRAMME : PERFORMANCE MONITORING AND EVALUATION

Table 4.3.2

Programme / Sub-programme: Performance Monitoring and Evaluation								
Outcome	Output	Output Indicator	Audited Actual Performance 2020/2021	Audited Actual Performance 2021/2022	Planned Annual Target 2022/2023	*Actual Achievement 2022/2023	Deviation from planned target to Actual Achievement 2022/2023	Reasons for deviations
Improved oversight	Approved consolidated Provincial performance report.	Number of assessments of departmental performance in line with Annual Performance Plan conducted.	N/A	N/A	4	4	0	
	Approved consolidated Provincial POA performance report.	Number of assessments of departmental performance in line with Programme of Action (POA).	N/A	N/A	4	4	0	
	Assessment on the implementation of research agenda	Number of research and evaluation studies monitored in line with the approved Provincial research and evaluation agenda	N/A	N/A	10	10	0	
	Approved consolidated provincial performance report on COVID19 interventions	Number of quarterly assessments on implementation of Covid19 interventions in the province	N/A	N/A	4	4	0	

SUB- PROGRAMME : SERVICE DELIVERY MONITORING AND EVALUATION

Table 4.3.3

Programme / Sub-programme: Service Delivery Monitoring and Intervention								
Outcome	Output	Output Indicator	Audited Actual Performance 2020/2021	Audited Actual Performance 2021/2022	Planned Annual Target 2022/2023	*Actual Achievement 2022/2023	Deviation from planned target to Actual Achievement 2022/2023	Reasons for deviations
Improved Governance and Accountability	Approved Provincial AIDS Council functionality report	Number of assessments conducted on the functionality of provincial AIDS council	N/A	N/A	4	4	0	
Improved integrated planning and coordination	Service Delivery interventions implemented by public institutions.	Percentage of service delivery cases managed for resolution by Public Institutions	N/A	N/A	100%	100%	0	
		Percentage of service delivery interventions coordinated for implementation	N/A	N/A	100%	100%	0	
	Moral regeneration programmes implemented by public and civil society institutions	Number of moral regeneration programmes coordinated for implementation	N/A	N/A	4	4	0	

SUB PROGRAMME: SPECIAL PROGRAMMES

Table 4.3.4

Programme / Sub-programme: Special Programmes								
Outcome	Output	Output Indicator	Audited Actual Performance 2020/2021	Audited Actual Performance 2021/2022	Planned Annual Target 2022/2023	*Actual Achievement 2022/2023	Deviation from planned target to Actual Achievement 2022/2023	Reasons for deviations
Improved Oversight	Socio-economic Empowerment Program for Women	Number of Socio-economic Empowerment Plan for Women developed	N/A	1	1	1	0	
	Assessment report on Provincial Women empowerment programme implementation	Number of assessment on the implementation of socio economic empowerment for women interventions conducted	N/A	N/A	4	4	0	
	Provincial Children's Rights Plan	Number of annual plans on children rights developed	N/A	N/A	1	1	0	
	Provincial assessment report on Rights of the Child	Number of assessment on the implementation of Children's rights interventions conducted	N/A	N/A	4	4	0	
	Annual Implementation plan on Rights of Persons with Disabilities	Number of Annual implementation Plan for Persons with Disabilities (WPRPD) developed	N/A	N/A	1	1	0	
	Provincial assessment report on Rights of Persons with Disabilities	Number of assessment on the implementation of rights of Persons with Disabilities programmes conducted	N/A	N/A	4	4	0	
	Provincial Plan on Rights of Older Persons	Number of Provincial Plan on rights of Older Persons developed	1	1	1	1	0	

	Provincial assessment report on Rights of Older Persons	Number of assessment on the implementation of Provincial Plan on Rights of Older Persons conducted	N/A	N/A	4	4	0	
Improved integrated planning and coordination	Coordination of youth programmes in the province	Number of provincial Youth Action Plan developed	N/A	N/A	1	1	0	
	Coordination of youth programmes in the province	Number of monitoring reports on the implementation of Provincial Youth Plan	N/A	N/A	4	4	0	

Sub-programme expenditure

Sub- Programme Name	2022/2023			2021/2022		
	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
Special programmes	10 912	10 839	73	10 381	9 238	1 143
Inter-governmental relations	6 122	5 980	142	6 560	6 021	539
Provincial policy management	32 388	32 300	88	30 332	29 578	754
Premier's priority programmes	10 820	10 066	754	13 983	10 367	3 616
Programme support	29 196	27 891	1 305	25 537	23 914	1 623
TOTAL	89 438	87 076	2 362	86 793	79 118	7 675

Reasons for variances are as follows:

Goods and Services

The under spending is mainly as a result of a software licence which was not procured during the financial year.

Strategy to overcome areas of under performance

- None

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

- The Office does not have standardised indicators

5. TRANSFER PAYMENTS

5.1. Transfer payments to public entities

None.

5.2. Transfer payments to all organisations other than public entities

None.

6. CONDITIONAL GRANTS

6.1. Conditional grants and earmarked funds paid

The Office of the Premier does not have any conditional grants for the financial year under review.

6.2. Conditional grants and earmarked funds received

The Office of the Premier did not receive any conditional grants for the financial year under review.

7. DONOR FUNDS

7.1. Donor Funds Received

The Office of the Premier did not receive any donor funds during the financial year under review.

8. CAPITAL INVESTMENT

8.1. Capital investment, maintenance and asset management plan

The Office of the Premier did not incur any expenditure in relation to the above category for the financial year under review.



PART C

GOVERNANCE

1. INTRODUCTION

The Office of the Premier is committed to maintain the highest standards of governance which is fundamental to the management of public finances and resources. The Office of the Premier has good governance structures in place to effectively, efficiently and economically utilize the state resources, as funded by the tax payers.

2. RISK MANAGEMENT

- The Office has approved Risk Management Policy and Risk Management Strategy for 2022/23.
- The Office conducts regular risk assessment which includes assessment of risks and approval of the following risk registers: Strategic, Operational, Fraud, and Information Technology Risk Register.
- The Office has Risk Management Committee with Independent Risk Management Committee Chairperson and Deputy Chairperson consistent with the EXCO 2015 resolution.
- The Audit Committee sit on a quarterly basis and advice the Office on risk management implementation and the effectiveness of the system of the risk management.
- The Office sees progress in the management of risks as the implementation of risk treatment are discussed at OOPMAC meetings, implementation progress was reported by Risk Owners and reported to assurance providers.

3. FRAUD AND CORRUPTION

The Department has an approved Fraud Prevention Policy and implementation plan. The policy is being implemented through awareness raised within the Department on quarterly basis.

- Allegations on Fraud and Corruption reported or referred by different stakeholders and walk-ins may be reported through the following sources:-
 - Via National Anti-Corruption Hotline 0800 701 701, Public Participation Call Centre and anonymously through whistle blowing,
 - Request to conduct investigation can be made by Heads of Departments

- Any information received and or referred by member of public which warrant forensic investigations,
- Any State Owned Entity (SOE) that is funded by Provincial Government can refer a matter which warrant forensic investigation.

The investigations are conducted based on reported incidences or referrals by different stakeholders and it may be sourced from the following:

- National Anti-Corruption Hotline,
- Public Participation Call Centre,
- Anonymously through whistle blowing.
- Findings from Auditor General and Provincial Internal Audit Services.

Additional to the above, Forensic Investigation requests can be made by Heads of Departments, public entities and NGOs.

4. MINIMISING CONFLICT OF INTEREST

During the period under review, the Office coordinated Ethics officers from all twelve (12) Provincial Departments to attend risk based verification training of financial interests disclosed by designated employees. The training was conducted by the Department of Public Service & Administration (DPSA).

It is the duty of the Ethics Officers to verify disclosed financial interests for completeness, accuracy, compliance with the PSR, 2016, conflict of interest, and unexplained wealth. The training will enhance the skills of the Ethics Officers to perform this function adequately. Among other things, the training will enable the Ethics Officers to identify red flags (risk indicators) for conflict of interest, and unexplained wealth including how to respond to such situations.

5. CODE OF CONDUCT

During induction of newly appointed employees, awareness is raised with regard to issues relating to integrity management this is in conjunction with Human Resource Management Unit.

6. HEALTH SAFETY AND ENVIRONMENTAL ISSUES

Findings	Recommendations	Person Responsible	Current Status
Ablution facilities at Garona closed due to water shortage in the building.	Alternative water sources the building (boreholes) be extended to other sections of the building	Department of Public Works and Roads and Local Municipality	Renovations are underway.
Air conditioners are not working. Extreme heat can trigger a variety of conditions, such as heat stroke.	Portable office fans and heaters to be purchased	Office of the Premier.	Procurement processes are initiated.
All transport vehicles particularly quantum are not fitted with portable fire extinguishers, to assist during fire emergency.	All state vehicles to have portable fire extinguishers fitted.	Office of the Premier in collaboration with the Department of Community Safety and Transport Management	Correspondence to be sent to the Department of Community Safety and Transport Management and Assets Management Unit in the Office.
Poor lighting is experienced in Garona building, Bojanala and Dr Kenneth Kaunda offices. This can lead to eyestrain and accidents	Regular inspections and bulb replacement be conducted.	Department of Public Works and Roads & Landlords of Bojanala and Dr. Kenneth Kaunda district offices	Landlords engaged and renovations are underway in Garona.
Fire extinguishers at Garona building have expired in March 2023.	Fire-fighting equipment to be serviced regularly and records be provided.	Department of Public Works and Roads	Recommendations were forwarded to the Department of Public Works and Roads

7. PORTFOLIO COMMITTEES

Date of the Meeting	Subject	Recommendations by the Committee	Response by the Office of the Premier
18 th May 2022.	Office of the Premier Annual Performance Plan and Budget for 2022/2023	1. Submit a detailed progress report on establishment of forensic unit and implementation of forensic conducted since the fourth administration to date. 2. Comprehensive plan on conducting lifestyle audit in conjunction with SALGA and other chapter nine institutions. 3. Report of how the Office of the Premier will increase its monitoring and evaluation over non-performing Departments and infrastructural projects in the Province. 4. The Office of the Premier halt the repealing of YES as a programme until the Office of the Premier exhaust consultation and Public Participation processes. 5. Progress report on the implementation and functionality of Ikatisong School of Governance. 6. Report on the implementation and functionality of women, people with disability and any marginalized group. 7. Comprehensive report on functionality liquidity status of entities. 8. Report on status of ICT infrastructure in the province. 9. Report on the close out of Section 100 expenditure and impact of Section 100 (a) and (b) during their intervention on departments. 10. Provide clarity on the continued assessment on summit, economic recovery and Indabas without implementation. 11. The Office of the Premier should explain what happened to the existing data collected since the advent of the fourth administration.	Effectuated as per the recommendations

Date of the Meeting	Subject	Recommendations by the Committee	Response by the Office of the Premier
		12. Clarity on formation of Pannels and duplication of functions with DEDECT, Public Works and NWHC that is going to look into Mega Projects in the Province. 13. Logic in conducting of dissatisfaction survey instead of prioritizing moral regeneration and utilization of legislative forum to respond to the needs of the communities legislated forums. 14. Comprehensive report on youth development across all the departments and sectors of government. 15. Report on compliance with minimum fiscal and information security and standards by department and municipality. 16. Exco and Legislature should begin a discussion on Section 7 (3)(A) of Public Service Act, 1994 and limitations on the Office of the Premier.	
08 September 2022.	1 st quarter performance information report	1. The Office of the Premier must develop and submit a clear, effective and adequate Post Action Plan that is achievable with timelines based on the support they are providing the Departments, Municipalities and Entities. 2. Submit a progress report made on all special programme and their expenditure per District Municipality. 3. Submit a report on forensic investigated cases concluded and the expenditure thereof. 4. Submit costed action plan for Youth Advocacy Programme with timeframes. 5. Submit a revised costed plan for Ikatisong School of Governance. 6. Submit a progress report on the functionality and effectiveness of ICT in the Province.	Effected as per the recommendations

Date of the Meeting	Subject	Recommendations by the Committee	Response by the Office of the Premier
		7. Submit Office organogram and the total number of positions budgeted filled and unfilled positions. 8. Submit a comprehensive report on all office of Premier special programs. 9. Submit assessment report on those entities that were reviewed in 2021/22 financial year. 10. Submit resolutions taken at the Youth Summit held at Potchefstroom and consequence management following the exception raised by AG. 11. Submit a strategy to curb Litigation cases in the Province and expenditure per Department and Municipalities.	
	Second Quarter Performance information report	1. The Department should implement a turnaround strategy to make sure that all money is spent in order to advance services to the community 2. Comprehensive report on invoices by COSATMA and impact on the operations of the Office of the Premier. 3. The Office of the Premier must ensure that the underperformance on ICT is addressed and to submit costed progress report on or before 20th April 2023. 4. Turnaround plan for YES and Ikatisong programmes 5. Comprehensive report on status on Security training programme and Denel Artisans.	Effectuated as per the recommendations
	Third Quarter Performance information report	1. The Office of the Premier must submit action plan on how are they going to improve Underperforming indicators to be able to achieve in 4th quarters as well in the next financial year 2023/24.	Effectuated as per the recommendations

Date of the Meeting	Subject	Recommendations by the Committee	Response by the Office of the Premier
		2. The Office of the Premier must enforce consequence management in all the departments that failed to reports on litigation spending. The Office of the Premier should play its role on performance, monitoring and evaluation on provincial departments to ensure effective administration and accountability in the Province. 3. The committee give prominence to departments that underspent not to get performance bonus. The forensic cases concluded conducted in various municipalities should be implemented and they must submit progress report to the committee on or before the end of 1st Quarter 2023/24.	
03 November 2022	Annual Report of the Office of the Premier 2021/22	1. The Office of the Premier must submit audit action plan with time frames to address AG concerns. 2. submit a plan how the Office is going to make sure that Youth Advocacy Program is functional 3. Office of the Premier must make sure that Departments review the Service Level Agreement that will help the Departments and entities to run smooth. 4. The Office of Premier must submit a consequence management report on those cases that were reported to those officials who incurred irregular expenditure as required by section 38 (1) (h)(iii) of PFMA. 5. Submit a plan on how the Office is going to make sure that ICT project is rollout in the Province 6. Submit a plan on how Provincial Monitoring and Evaluation by the Office of the Premier will be cascaded to Local municipalities as well as Entities.	Effectuated as per the recommendations

Date of the Meeting	Subject	Recommendations by the Committee	Response by the Office of the Premier
		7. Do quarterly assessment Monitoring and Evaluation in all the departments and submit progress report on quarterly basis. 8. Review the establishment of Forensic investigation unit and make sure that is functional. 9. Develop an advance IT transformation programmes that are in par with fourth industrial revolution. 10. Submit Progress on implementation of EXCO resolutions taken in 2021/22.	
08 September 2022.	Office of the Premier on the Fourth Quarterly Performance Information Report	1. Submit a detailed report on strategic plan to be taken on the underperforming indicators under programme 3. 2. Submit the progress report on outstanding provincial research and evaluation studies conducted. 3. The Office of Premier must submit a report outlining the core reasons for not implementing the Youth Advocacy Programme in the 2021/22 financial year. 4. The Office of Premier must intensify its role and enforce stringent measures for non-performance by the Departments. 5. The Office of the Premier must by all cost play its role on performance, monitoring and evaluation on Provincial Departments to ensure effective administration and accountability in the Province. 6. Office of the Premier must review their strategy of Performance, Monitoring and Evaluation and strengthen the support they provide to the Departments in order to overcome challenges currently faced by the Departments and Municipalities.	Effectuated as per the recommendations

8. SCOPA RESOLUTIONS

Resolution No.	Subject	Details	Response by the department	Resolved (Yes/No)
01.	Reported achievements	Management should ensure that the system description and technical indicator description are defined ,updated and documented.	Management has ensured that all system descriptions are reviewed and aligned with the technical indicator description (TIDs) in the approved Annual Performance Plan for 2022-2023 financial year. Management took into consideration all measurement assessment when developing technical indicators The description for all technical indicators are clear for ease of measurement	Yes
	Planned performance	Management should ensure that the level of performance for each indicator is specific and pre-approved.	The Office has established a Quality Assurance Committee, as an internal control measure, to collate and verify evidence submitted for each indicator. All indicators are aligned with the revised framework for Strategic Planning and Annual Performance Plan, this is to ascertain that performance indicators are complying with the SMART principles.	Yes
	Indicator register of the reported performance	A proper numbered indicator register should be maintained throughout the financial year to substantiate the actual achievement.	An indicator register has been developed and is maintained monthly for reporting purposes. All achievements are on a quarterly basis validated for accuracy, completeness and reliability before being uploaded into the register for future monitoring and measurement.	Yes
	Control of Collecting information	Design daily controls to collect and verify supporting information	Monthly progress reports are captured on a performance reporting system as a control	Yes

			mechanism to keep track on the activities that are geared towards the achievement of the quarterly targets. This mechanism is also aimed at assisting the Office to identify possible areas of under achievements and to develop early intervention strategies.	
	Supported evidence for achievement	Ensure that sufficient evidence is available to support the actual achievement.	Programme managers are submit Portfolio of Evidence (POE) to support the reported achievements in line with the planned output per quarter. The Strategic Planning Unit with the support of the quality assurance committee conduct verification of POE to ensure alignment with the achieved targets. Where there are any disjuncture between the POE and reported output, managers are able to correct anomalies immediately.	Yes

9. PRIOR MODIFICATIONS TO AUDIT REPORTS

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
The Office had no prior modification to audit report for the financial year		

10. INTERNAL CONTROL UNIT

Discuss the work performed by internal control unit during the year.

- The Office has identified the need to establish an Internal Control function.
- The Office has established an interim structure for an Internal Control Unit during the year under review.
- The Structure is yet to be operationalised during the financial year 2023-2024.

11. INTERNAL AUDIT AND AUDIT COMMITTEES

- **Key activities and objectives of the internal audit**

Key activities:

Internal Audit is an independent, objective assurance and consulting activity designed to add value and improve an organization's operations. It helps an organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.

Key objectives:

Provide a value-add risk based internal audit service to the department.

- **Summary of audit work done**

For the financial year under review 13 internal audit assignments were performed. Work performed was based on a risk based internal audit plan and included audits of: risk management; supply chain management, financial statements; reporting on pre-determined objectives; and the implementation of audit action plans etc. Based on the internal audit work performed recommendations have been made to the Department for the enhancement and improvement of the effectiveness of internal control, risk management and governance processes.

- **Key activities and objectives of the audit committee;**

Key activities:

The audit committee, amongst others, reviews the following:

- (a) the effectiveness of the internal control systems;
- (b) the effectiveness of the internal audit function;
- (c) the risk areas of the institution's operations to be covered in the scope of internal and external audits;
- (d) the adequacy, reliability and accuracy of the financial information provided to management and other users of such information;
- (e) any accounting and auditing concerns identified as a result of internal and external audits;
- (f) the institution's compliance with legal and regulatory provisions;
- (g) the activities of the internal audit function, including its annual work programme, coordination with the external auditors, the reports of significant investigations and the responses of management to specific recommendations.

Key objectives:

To contribute to the oversight function of the design and implementation of effective corporate governance, financial and performance management, risk management and internal controls with a view of achieving quality service delivery.

- Attendance of audit committee meetings by audit committee members;

Name	Qualifications	Internal or external	Role	Date appointed	Date resigned	No meetings attended
Central Audit Committee						
Ms P. Mzizi	CA(SA)	External	Chairperson	14 February 2022		7
Mr P. Tjie	B.Com, PMD	External	Member	14 February 2022		7
Mr. L. Ally	CA(SA)	External	Member	14 February 2022		7
Cluster Audit Committee						
Mr P. Tjie	B.Com, PMD	External	Chairperson	14 February 2022		7
Ms H Masedi	M.Com	External	Member	14 February 2022		7
Mr M. Terheyden	CA(SA)	External	Member	14 February 2022		6
Mr T Boltman	Certified Internal Auditor	External	Member	14 February 2022		7

12. AUDIT COMMITTEE REPORT

We are pleased to present our report for the financial year ended 31 March 2023.

1. Legislative requirements

The Audit Committee herewith presents its report for the financial year ended 31 March 2023, as required by treasury regulation 3.1.13 read with section 77 of the Public Finance Management Act, 1999 (Act No. 1 of 1999, as amended by Act No. 29 of 1999).

2. Audit Committee Members and Attendance

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

3. Audit Committee Responsibility

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

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

4. The effectiveness of internal control

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

From the various reports of the Internal Auditors and report of Auditor General South Africa (AGSA), it was noted that matters were reported indicating deficiencies in the system of internal controls in areas pertaining to predetermined objectives and compliance with laws and regulations.

Through our analysis of audit reports and engagement with the Department we can report that the system on internal control for the period under review was adequate and effective except for the above mentioned.

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

The Audit Committee remains concerned with the slow progress in the finalisation of irregular and fruitless and wasteful expenditure.

5. Risk management

Based on the quarterly audit committee reviews, the departmental risk and fraud management system is not adequate and effective. The Audit Committee remains concerned that not all ICT risks are being addressed or mitigated.

6. In-Year Management and Quarterly Reporting

The quality of the in-year performance reporting including interim financial statements is a concern to the Audit Committee.

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

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

7. Evaluation of Financial Statements

The Audit Committee has reviewed the draft annual financial statements prepared by the department and has advised the accounting officer to ensure that all the review notes and comments of Internal Audit, the Accountant General and the Audit Committee are fully addressed prior to submission of the annual financial statements to the Auditor General South Africa.

The department has been reporting monthly and quarterly to the Treasury as is required by the PFMA.

8. Evaluation of Performance Information

The Audit Committee has reviewed the section on performance information included in the draft annual report prepared by the department and has advised the accounting officer to ensure that all the review notes and comments of the Internal Audit and Audit Committee are fully addressed prior to the submission of the annual report to the Auditor General South Africa.

9. Compliance with laws and regulations

The department must implement an adequate and effective compliance framework and system to prevent where applicable non-compliance and irregular expenditure from occurring or re-occurring.

10. Internal Audit

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

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

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

11. Auditor General South Africa

We have reviewed the department's implementation plan for audit issues raised in the previous year and based on the interaction with the department and the internal audit reports, the committee is not satisfied that all matters have been adequately addressed.

To effectively address and prevent repeat audit findings must be a high priority for the department in the 2023/24 financial year.

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

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

12. General

Signed on behalf of the Cluster Audit Committee by:

Chairperson of the	<u>M.P TJIE</u>
Cluster Audit Committee	M.P TJIE
Date	10 August 2023

13. B-BBEE COMPLIANCE PERFORMANCE INFORMATION

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

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 <i>(include a discussion on your response and indicate what measures have been taken to comply)</i>
Determining qualification criteria for the issuing of licences, concessions or other authorisations in respect of economic activity in terms of any law?	N/A	The criteria does not apply to Office of the Premier as our mandate is to support the Premier in the execution of his constitutional responsibilities. The Premier performs executive, legislative and ceremonial functions and responsibilities as stipulated in the Chapter 6 of the Constitution. Section 125(2) of the Constitutional determines that the Premier exercises the executive authority over the province together with the other members of the Executive Council.
Developing and implementing a preferential procurement policy?	Yes	The Office incorporated preferential procurement policy as part of the comparative schedule award sheet which is in line with the Preferential Procurement Regulation 2022.
Determining qualification criteria for the sale of state-owned enterprises?	N/A	The criteria does not apply to Office of the Premier.
Developing criteria for entering into partnerships with the private sector?	N/A	The Office does not have any current partnership with the private sector.
Determining criteria for the awarding of incentives, grants and investment schemes in support of Broad Based Black Economic Empowerment?	N/A	The criteria does not apply to Office of the Premier as our mandate is to support the Premier in the execution of his constitutional responsibilities. The Premier performs executive, legislative and ceremonial functions and responsibilities as stipulated in the Chapter 6 of the Constitution. Section 125(2) of the Constitutional determines that the Premier exercises the executive authority over the province together with the other members of the Executive Council.



PART D

HUMAN RESOURCE MANAGEMENT

1. INTRODUCTION

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

2. OVERVIEW OF HUMAN RESOURCES

The Office of the Premier has an approved organizational structure with a total of five hundred and thirty six (536) positions. Of the five hundred and thirty six (536) positions, four hundred and thirteen (413) were filled and 23 are posts additional to the establishment. As at 31 March 2023, one hundred and twenty three (123) posts are vacant. The Office is under represented at-24% of females at senior management whilst the vacancy stood at 23%. The representation of persons with disability stood at 2.35%. The Office has an approved Human Resource Plan in place for a five year period ending 2025.

To assist Office of the Premier to exclusively focus on its mandate of overseeing governance in the Province as outlined in the Constitution of the Republic of South Africa, efforts are underway to review the current organizational structure with the process to appoint the service provider at an advanced stage. The Office has approved the interim Organisational structure while awaiting the finalisation of the review of the structure process, with the establishment of new functions such as, the Chief Directorate: Special Programmes; new Directorate: Forensic Coordination; new Directorate: Youth Entrepreneur Services; new Directorate: Provincial Council on AIDS Secretariat; and new Sub-directorate: Internal Control.

3. HUMAN RESOURCES OVERSIGHT STATISTICS

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.

3.1 Personnel related expenditure

Table 3.1.1 Personnel expenditure by programme for the period 1 April 2022 and 31 March 2023

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)
Programme 1	82 625	78 172	349	0	31%	439
Programme 2	96 778	104 423	413	0	42%	657
Programme 3	69 756	60 811	484	0	24%	548
Total	249 159	243 406	1 246	0	98%	543

Table 3.1.2 Personnel costs by salary band for the period 1 April 2022 and 31 March 2023

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)	5 840	2	30	195
Skilled (Levels 3-5)	32 256	13	111	291
Highly skilled production (Levels 6-8)	50 947	20	136	375
Highly skilled supervision (Levels 9-12)	100 032	39	129	775
Senior and Top Management (Level 13-16)	54 321	21	42	1 293
Non- Permanent	10	0	0	0
Total	243 406	94%	448	543

Table 3.1.3 Salaries, Overtime, Home Owners Allowance and Medical Aid by programme for the period 1 April 2022 to 31 March 2023

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
1:Administration	54 915	25%	881	1%	2090	3%	4 491	5%
2:Institutional development	66 281	31%	863	1%	1906	2%	3745	4%
3:Policy and governance	46 996	22%	188	0%	1219	2%	3001	4%
Total	168 192	77%	1 932	1%	5 215	2%	11 236	5%

Table 3.1.4 Salaries, Overtime, Home Owners Allowance and Medical Aid by salary band for the period 1 April 2022 and 31 March 2023

Salary band	Salaries		Overtime		Homeowners Allowance		Medical Aid	
	Amount (R'000)	Salaries as a % of personnel costs	Amount (R'000)	Overtime as a % of personnel costs	Amount (R'000)	HOA as a % of personnel costs	Amount (R'000)	Medical aid as a % of personnel costs
Skilled (level 1-2)	3 179	1%	21	0%	431	7%	1 125	19%
Skilled (level 3-5)	20 243	9%	481	2%	1 720	5%	3 494	11%
Highly skilled production (levels 6-8)	34 374	16%	1 031	2%	1 687	3%	3 492	7%
Highly skilled supervision (levels 9-12)	70 225	32%	399	0%	1 195	1%	2 701	3%
Senior management (level 13-16)	40 160	18%	0	0%	183	0%	425	1%
No permanent	10	0%		0%		0%		0%
Total	168 192	77%	1 932	1%	5 215	2%	11 236	5%

3.2 Employment and Vacancies

Table 3.2.1 Employment and vacancies by programme as on 31 March 2023

Programme	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
1: ADMINISTRATION	178	157	12	22
2: INSTITUTIONAL DEVELOPMENT	215	151	30	8
3: POLICY AND GOVERNANCE	143	105	27	6
Total	536	413	23	36

Table 3.2.2 Employment and vacancies by salary band as on 31 March 2023

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)	43	40	7	
Skilled(3-5)	136	119	13	32
Highly skilled production (6-8)	109	86	21	
Highly skilled supervision (9-12)	187	126	33	4
Senior management (13-16)	61	42	31	
Total	536	413	23	36

Table 3.2.3 Employment and vacancies by critical occupations as on 31 March 2023

Critical occupation	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
ADMINISTRATIVE RELATED	161	106	34	4
ADVOCATES	3	2	33	
CLEANERS IN OFFICES WORKSHOPS HOSPITALS ETC.	45	42	7	
COMPUTER PROGRAMMERS.	3	1	67	
COMPUTER SYSTEM DESIGNERS AND ANALYSTS.	1		100	
FINANCIAL AND RELATED PROFESSIONALS	4	4	0	
FINANCIAL CLERKS AND CREDIT CONTROLLERS	7	7	0	
HEAD OF DEPARTMENT/CHIEF EXECUTIVE OFFICER	1	1	0	
HUMAN RESOURCES & ORGANISAT DEVELOPM & RELATE PROF	16	14	13	
INFORMATION TECHNOLOGY RELATED	5	3	40	
LANGUAGE PRACTITIONERS INTERPRETERS & OTHER COMMUN	6	4	33	
LIBRARIANS AND RELATED PROFESSIONALS	1	1	0	
LIBRARY MAIL AND RELATED CLERKS	7	7	0	
MESSENGERS PORTERS AND DELIVERERS	13	13	0	1
OTHER ADMINISTRAT & RELATED CLERKS AND ORGANISERS	49	44	10	31
OTHER ADMINISTRATIVE POLICY AND RELATED OFFICERS	47	33	30	
OTHER INFORMATION TECHNOLOGY PERSONNEL.	67	61	9	
OTHER OCCUPATIONS	1	1	0	
SECRETARIES & OTHER KEYBOARD OPERATING CLERKS	36	26	28	
SECURITY OFFICERS	4	3	25	
SENIOR MANAGERS	59	40	32	
Total	536	413	23	36

3.3. Filling of SMS Posts

Table 3.3.1 SMS post information as on 31 March 2023

SMS Level	Total number of funded SMS posts	Total number of SMS posts filled	% of SMS posts filled	Total number of SMS posts vacant	% of SMS posts vacant
Director-General/ Head of Department	1	1	100	0	0
Salary Level 16	1	1	100	0	0
Salary Level 15	5	3	60	2	40
Salary Level 14	13	9	69	4	31
Salary Level 13	35	28	80	7	20
Total	54	41	76	13	24

NB: The one(1) referred to in the column of salary level 16 is the same official captured in the column of Director General /Head of Department hence the total is 54.

Table 3.3.2 SMS post information as on 30 September 2022

SMS Level	Total number of funded SMS posts	Total number of SMS posts filled	% of SMS posts filled	Total number of SMS posts vacant	% of SMS posts vacant
Director-General/ Head of Department	1	1	100	0	0
Salary Level 16	1	1	100	0	0
Salary Level 15	5	3	60	2	40
Salary Level 14	13	8	62	5	39
Salary Level 13	35	24	69	11	31
Total	54	36	67	18	33

NB: The one(1) referred to in the column of salary level 16 is the same official captured in the column of Director General /Head of Department hence the total is 54.

Table 3.3.3 Advertising and filling of SMS posts for the period 1 April 2022 and 31 March 2023

SMS Level	Advertising	Filling of Posts	
	Number of vacancies per level advertised in 6 months of becoming vacant	Number of vacancies per level filled in 6 months of becoming vacant	Number of vacancies per level not filled in 6 months but filled in 12 months
Director-General/ Head of Department	0	0	0
Salary Level 16	0	0	0
Salary Level 15	0	0	0
Salary Level 14	2	0	0
Salary Level 13	1	0	0
Total	3	0	0

*Table 3.3.4 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 2022 and 31 March 2023***Reasons for vacancies not advertised within six months**

The Office advertised 15 critical positions SMS positions after the lifting of section 1001(b) during the reporting period, and 9 of the positions were filled within 12 months after being advertised.

*Table 3.3.5 Disciplinary steps taken for not complying with the prescribed timeframes for filling SMS posts within 12 months for the period 1 April 2022 and 31 March 2023***Reasons for vacancies not advertised within six months**

The Office advertised 15 critical positions SMS positions after the lifting of section 1001(b) during the reporting period, and 9 of the positions were filled within 12 months after being advertised.

Reasons for vacancies not filled within six months

The Office advertised 15 critical positions SMS positions after the lifting of section 1001(b) during the reporting period, and 9 of the positions were filled within 12 months after being advertised.

3.4. Job Evaluation

Table 3.4.1 Job Evaluation by Salary band for the period 1 April 2022 and 31 March 2023

Salary band	Number of posts on approved establishment	Number of Jobs Evaluated	% of posts evaluated by salary bands	Posts Upgraded		Posts downgraded	
				Number	% of posts evaluated	Number	% of posts evaluated
Lower Skilled (Levels 1-2)	43	0	0	0	0	0	0
Skilled (Levels 3-5)	136	0	0	0	0	0	0
Highly skilled production (Levels 6-8)	109	0	0	0	0	0	0
Highly skilled supervision (Levels 9-12)	187	0	0	0	0	0	0
Senior Management Service Band A	40	0	0	0	0	0	0
Senior Management Service Band B	14	0	0	0	0	0	0
Senior Management Service Band C	5	0	0	0	0	0	0
Senior Management Service Band D	2	0	0	0	0	0	0
Total	536	0	0	0	0	0	0

Table 3.4.2 Profile of employees whose positions were upgraded due to their posts being upgraded for the period 1 April 2022 and 31 March 2023

Gender	African	Asian	Coloured	White	Total
Female	0	0	0	0	0
Male	0	0	0	0	0
Total	0	0	0	0	0

Employees with a disability	0
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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 3.4.3 Employees with salary levels higher than those determined by job evaluation by occupation for the period 1 April 2022 and 31 March 2023

Occupation	Number of employees	Job level evaluation	Remuneration level	Reason for deviation
N/A	0	N/A	N/A	N/A
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 3.4.4 Profile of employees who have salary levels higher than those determined by job evaluation for the period 1 April 2022 and 31 March 2023

Gender	African	Asian	Coloured	White	Total
Female	N/A	0	N/A	N/A	
Male	N/A	0	N/A	N/A	
Total					

Employees with a disability					
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Total number of employees whose salaries exceeded the grades determined by job evaluation	None
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3.5 Employment Changes

Table 3.5.1 Annual turnover rates by salary band for the period 1 April 2022 and 31 March 2023

Salary band	Number of employees at beginning of period-1 April 2022	Appointments and transfers into the department	Terminations and transfers out of the department	Turnover rate
Lower skilled (Levels 1-2)	25	5	0	0
Skilled (Levels 3-5)	104	8	3	3
Highly skilled production (Levels 6-8)	101	14	7	7
Highly skilled supervision (Levels 9-12)	123	12	13	11
Senior Management Service Bands A	26	4	2	8
Senior Management Service Bands B	6	1	0	0
Senior Management Service Bands C	2	0	2	100
Senior Management Service Bands D	1	0	0	0
Contracts	55	7	40	73
Non Permanent		21	7	0
Total	443	72	74	17

Table 3.5.2 Annual turnover rates by critical occupation for the period 1 April 2022 and 31 March 2023

Critical occupation	Number of employees at beginning of period-April 2021	Appointments and transfers into the department	Terminations and transfers out of the department	Turnover rate
ADMINISTRATIVE RELATED	94	35	19	20
ADVOCATES	2	0	0	0
CLEANERS IN OFFICES WORKSHOPS HOSPITALS ETC.	37	6	1	3
COMMUNICATION AND INFORMATION RELATED	4	0	0	0
COMPUTER PROGRAMMERS.	2	0	0	0
ENGINEERING SCIENCES RELATED	2	2	1	50
FINANCE AND ECONOMICS RELATED	5	0	0	0
FINANCIAL AND RELATED PROFESSIONALS	3	2	1	33
FINANCIAL CLERKS AND CREDIT CONTROLLERS	5	1	0	0
HEAD OF DEPARTMENT/CHIEF EXECUTIVE OFFICER	1	0	0	0
HOUSEHOLD FOOD AND LAUNDRY SERVICES RELATED	1	0	1	100
HUMAN RESOURCES & ORGANISAT DEVELOPM & RELATE PROF	13	4	1	8
HUMAN RESOURCES CLERKS	11	1	8	73
HUMAN RESOURCES RELATED	8	0	1	13
INFORMATION TECHNOLOGY RELATED	5	1	0	0
LANGUAGE PRACTITIONERS INTERPRETERS & OTHER COMMUN	2	1	0	0
LIBRARIANS AND RELATED PROFESSIONALS	1	0	0	0
LIBRARY MAIL AND RELATED CLERKS	6	1	0	0
MESSENGERS PORTERS AND DELIVERERS	9	4	1	11
MOTOR VEHICLE DRIVERS	2	0	0	0
OTHER ADMINISTRAT & RELATED CLERKS AND ORGANISERS	84	6	28	33
OTHER ADMINISTRATIVE POLICY AND RELATED OFFICERS	25	3	1	4
OTHER INFORMATION TECHNOLOGY PERSONNEL.	54	1	3	6
OTHER OCCUPATIONS	1	0	0	0
PHOTOGRAPHIC LITHOGRAPHIC AND RELATED WORKERS	1	0	0	0
SECRETARIES & OTHER KEYBOARD OPERATING CLERKS	30	0	2	7
SECURITY OFFICERS	4	0	1	25
SENIOR MANAGERS	31	4	5	16
TOTAL	443	72	74	17

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

Table 3.5.3 Reasons why staff left the department for the period 1 April 2022 and 31 March 2023

Termination Type	Number	% of Total Resignations
Death	2	3
Resignation	25	34
Expiry of contract	38	51
Dismissal – operational changes	0	0
Dismissal – misconduct	0	0
Dismissal – inefficiency	0	0
Discharged due to ill-health	0	0
Retirement	6	8
Transfer to other Public Service Departments	3	4
Other	0	0
Total	74	100
Total number of employees who left as a % of total employment		17

Table 3.5.4 Promotions by critical occupation for the period 1 April 2022 and 31 March 2023

Occupation	Employees 1 April 2022	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
ADMINISTRATIVE RELATED	94	9	10	64	68
ADVOCATES	2	0	0	2	100
CLEANERS IN OFFICES WORKSHOPS HOSPITALS ETC.	37	0	0	34	92
COMMUNICATION AND INFORMATION RELATED	4	0	0	4	100
COMPUTER PROGRAMMERS.	2	0	0	1	50
ECONOMISTS	0	0	0	1	0
ENGINEERING SCIENCES RELATED	2	0	0	0	0
FINANCE AND ECONOMICS RELATED	5	0	0	5	100
FINANCIAL AND RELATED PROFESSIONALS	3	0	0	2	67
FINANCIAL CLERKS AND CREDIT CONTROLLERS	5	0	0	3	60
HEAD OF DEPARTMENT/CHIEF EXECUTIVE OFFICER	1	0	0	0	0
HOUSEHOLD FOOD AND LAUNDRY SERVICES RELATED	1	0	0	0	0
HUMAN RESOURCES & ORGANISAT DEVELOPM & RELATE PROF	13	1	8	8	62
HUMAN RESOURCES CLERKS	11	0	0	3	27
HUMAN RESOURCES RELATED	8	0	0	6	75
INFORMATION TECHNOLOGY RELATED	5	0	0	1	20
LANGUAGE PRACTITIONERS INTERPRETERS & OTHER COMMUN	2	0	0	0	0
LIBRARIANS AND RELATED PROFESSIONALS	1	0	0	1	100
LIBRARY MAIL AND RELATED CLERKS	6	1	17	3	50
MESSENGERS PORTERS AND DELIVERERS	9	0	0	6	67
MOTOR VEHICLE DRIVERS	2	0	0	1	50

Occupation	Employees 1 April 2022	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
OTHER ADMINISTRAT & RELATED CLERKS AND ORGANISERS	84	0	0	43	51
OTHER ADMINISTRATIVE POLICY AND RELATED OFFICERS	25	0	0	15	60
OTHER INFORMATION TECHNOLOGY PERSONNEL.	54	1	2	43	80
OTHER OCCUPATIONS	1	0	0	0	0
PHOTOGRAPHIC LITHOGRAPHIC AND RELATED WORKERS	1	0	0	1	100
SECRETARIES & OTHER KEYBOARD OPERATING CLERKS	30	0	0	23	77
SECURITY OFFICERS	4	0	0	3	75
SENIOR MANAGERS	31	2	7	13	42
TOTAL	443	14	3	286	65

Table 3.5.5 Promotions by salary band for the period 1 April 2022 and 31 March 2023

Salary Band	Employees 1 April 2022	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)	29	0	0	23	79
Skilled (Levels 3-5)	108	0	0	91	84
Highly skilled production (Levels 6-8)	139	4	3	65	47
Highly skilled supervision (Levels 9-12)	127	7	6	88	69
Senior Management (Level 13-16)	40	3	8	19	48
Non-Permanent	0	0	0	0	0
Total	443	14	3	286	65

3.6 Employment Equity

Table 3.6.1 Total number of employees (including employees with disabilities) in each of the following occupational categories as on 31 March 2023

Occupational category	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Legislators, senior officials, and managers	21	0	0	0	11	0	0	1	33
Professionals	60	1	1	4	36	1	0	1	104
Technicians and associate professionals	57	1	0	0	62	3	0	1	124
Clerks	37	0	0	0	55	2	1	0	95
Service and sales workers	1	0	0	0	2	0	0	0	3
Skilled agriculture and fishery workers	0	0	0	0	0	0	0	0	0
Craft and related trades workers	1	0	0	0	0	0	0	0	1
Plant and machine operators and assemblers	2	0	0	0	0	0	0	0	2
Elementary occupations	15	0	1	0	39	0	0	0	55
Non Permanent	0	0	0	0	0	0	0	0	0
Non Permanent- (Developmental Programme)	9	0	0	0	22	0	0	0	31
Total	203	2	2	4	227	6	1	3	448
Employees with disabilities	10	0	0	0	4	0	0	0	14

Table 3.6.2 Total number of employees (including employees with disabilities) in each of the following occupational bands as on 31 March 2023

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top Management	4	0	0	0	0	0	0	0	4
Senior Management	20	1	0	2	14	0	0	1	38
Professionally qualified and experienced specialists and mid-management	55	1	1	1	24	2	0	1	85
Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents	66	0	0	1	79	2	0	1	149
Semi-skilled and discretionary decision making	42	0	1	0	65	2	1	0	111
Unskilled and defined decision making	7	0	0	0	23	0	0	0	30
Non Permanent	0	0	0	0	0	0	0	0	0
Non Permanent (Developmental Programme)	9	0	0	0	22	0	0	0	31
Total	203	2	2	4	227	6	1	3	448
Employees with disabilities	10	0	0	0	4	0	0	0	14

Table 3.6.3 Recruitment for the period 1 April 2022 to 31 March 2023

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top Management	0	0	0	0	0	0	0	0	0
Senior Management	2	0	0	0	3	0	0	0	5
Professionally qualified and experienced specialists and mid-management	5	0	0	0	4	0	0	0	9
Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents	4	0	0	0	9	0	0	0	13
Semi-skilled and discretionary decision making	5	0	0	0	4	0	0	0	9
Unskilled and defined decision making	2	0	0	0	4	0	0	0	6
Non Permanent	12	0	0	2	5	0	0	2	21
Non Permanent (Developmental Programme)	0	0	0	0	0	0	0	0	0
Total	30	0	0	2	29	0	0	2	63
Employees with disabilities	0	0	0	0	0	0	0	0	0
Transfers to the Departments	4	0	0	0	5	0	0	0	9
Total including transfers to the Departments	34	0	0	2	34	0	0	2	72

Table 3.6.4 Promotions for the period 1 April 2022 to 31 March 2023

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top Management	0	0	0	0	0	0	0	0	0
Senior Management	2	0	0	0	1	0	0	0	3
Professionally qualified and experienced specialists and mid-management	1	0	0	0	2	0	0	0	3
Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents	5	0	0	0	3	0	0	0	8
Semi-skilled and discretionary decision making	0	0	0	0	0	0	0	0	0
Unskilled and defined decision making	0	0	0	0	0	0	0	0	0
Total	8	0	0	0	6	0	0	0	14
Employees with disabilities	1	0	0	0	0	0	0	0	1

Table 3.6.5 Terminations for the period 1 April 2022 to 31 March 2023

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top Management				1					1
Senior Management	2								2
Professionally qualified and experienced specialists and mid-management	5				8				13
Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents	2				8				10
Semi-skilled and discretionary decision making	2				4				6
Unskilled and defined decision making	3				2				5
Non Permanent	5							2	7
Non Permanent (Developmental Programme)	7				20				27
Total	26	0	0	1	42	0	0	2	71
Transfers out of the Department	3								3
Total including transfers out of the Department	29	0	0	1	42	0	0	2	74
Employees with Disabilities									0

Table 3.6.6 Disciplinary action for the period 1 April 2022 to 31 March 2023

Disciplinary action	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Disciplinary hearing	2								2
Progressive discipline	5	0	0	0	0	0	0	0	5
Precautionary suspension	2	0	0	0	0	0	0	0	2
Total	9				0				9

Table 3.6.7 Skills development for the period 1 April 2022 to 31 March 2023

Occupational category	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Legislators, senior officials and managers	55	1	0	2	79	1	0	1	139
Professionals	2	0	0	0	0	0	0	0	2
Technicians and associate professionals	1	0	0	0	0	5	0	0	6
Clerks	25	0	0	0	40	1	2	0	68
Service and sales workers	0	0	0	0	0	0	0	0	0
Skilled agriculture and fishery workers	0	0	0	0	0	0	0	0	0
Craft and related trades workers	0	0	0	0	0	0	0	0	0
Plant and machine operators and assemblers	0	0	0	0	0	0	0	0	0
Elementary occupations	3	0	0	0	6	0	0	0	9
Total	86	1	0	2	125	7	2	1	224
Employees with disabilities	5	0	0	0	4	0	0	0	9

3.7. Signing of Performance Agreements by SMS Members

Table 3.7.1 Signing of Performance Agreements by SMS members as on 31 May 2022

SMS Level	Total number of funded SMS posts	Total number of SMS members	Total number of signed performance agreements	Signed performance agreements as % of total number of SMS members
Director-General/ Head of Department	1	1	1	100
Salary Level 16	1	1	1	100
Salary Level 15	5	3	1	33,3
Salary Level 14	12	9	7	77,8
Salary Level 13	34	27	26	96,3
Total	53	41	36	87,8

NB: The one(1) referred to in the column of salary level 16 is the same official captured in the column of Director General /Head of Department hence the total is 53.

Table 3.7.2 Reasons for not having concluded Performance agreements for all SMS members as on 31 May 2022

Reasons
Disagreements between the Officials and immediate Supervisors
One Official is Chief of Staff within the Private Office of the Premier
Of the 3 Salary level 15, One is Political Advisor & 1 is Special Advisor

Table 3.7.3 Disciplinary steps taken against SMS members for not having concluded Performance agreements as on 31 May 2022

Reasons
Instruction letters were issued by the Accounting Authority

3.8. Performance Rewards

Table 3.8.1 Performance Rewards by race, gender and disability for the period 1 April 2022 to 31 March 2023

Race	Gender	Beneficiary Profile			Cost	
		Number of beneficiaries	Number of employees	% of total within group	Cost (R'000)	Average cost per employee
African	Female	1	227	0	R 18 503,21	R 18 503,20
	Male		204	0		R 0,00
Coloured	Female		6	0		R 0,00
	Male		2	0		R 0,00
Indian	Male		1	0		R 0,00
	Female		2	0		R 0,00
White	Female		3	0		R 0,00
	Male		4	0		R 0,00
Total		1	449	0	R 18 503,21	R 18 503,20

Table 3.8.2 Performance Rewards by salary band for personnel below Senior Management Service for the period 1 April 2022 to 31 March 2023

Salary band	Beneficiary Profile			Cost		Total cost as a % of the total personnel expenditure
	Number of beneficiaries	Number of employees	% of total within salary bands	Total Cost (R'000)	Average cost per employee	
Lower Skilled (Levels 1-2)	0	40	0		R 0,00	0
Skilled (level 3-5)	0	151	0		R 0,00	0
Highly skilled production (level 6-8)	0	86	0		R 0,00	0
Highly skilled supervision (level 9-12)	0	130	0		R 0,00	0
Total	0	407	0	R 0,00	R 0,00	0

Table 3.8.3 Performance Rewards by critical occupation for the period 1 April 2022 to 31 March 2023

	Beneficiary Profile			Cost	
	Number of beneficiaries	Number of employees	% of total within occupation	Total Cost (R'000)	Average cost per employee
ADMINISTRATIVE RELATED		110	0		R0,00
ADVOCATES		2	0		R 0,00
CLEANERS IN OFFICES WORKSHOPS HOSPITALS ETC.		42	0		R 0,00
COMPUTER PROGRAMMERS.		1	0		R 0,00
FINANCIAL AND RELATED PROFESSIONALS		4	0		R 0,00
FINANCIAL CLERKS AND CREDIT CONTROLLERS		7	0		R 0,00
HEAD OF DEPARTMENT/CHIEF EXECUTIVE OFFICER		1	0		R 0,00
HUMAN RESOURCES & ORGANISATIONAL DEVELOPMENT & RELATED PROFFINALS		14	0		R 0,00
INFORMATION TECHNOLOGY RELATED		3	0		R 0,00
LANGUAGE PRACTITIONERS INTERPRETERS & OTHER COMMUN		4	0		R 0,00
LIBRARIANS AND RELATED PROFESSIONALS		1	0		R 0,00
LIBRARY MAIL AND RELATED CLERKS		7	0		R 0,00
MESSENGERS PORTERS AND DELIVERERS		14	0		R 0,00
OTHER ADMINISTRAT & RELATED CLERKS AND ORGANISERS		75	0		R 0,00
OTHER ADMINISTRATIVE POLICY AND RELATED OFFICERS		33	0		R 0,00
OTHER INFORMATION TECHNOLOGY PERSONNEL.		61	0		R 0,00
OTHER OCCUPATIONS		1	0		R 0,00
SECRETARIES & OTHER KEYBOARD OPERATING CLERKS		26	0		R 0,00
SECURITY OFFICERS		3	0		R 0,00
SENIOR MANAGERS	1	40	0	R 18 503,21	R 18 503,20
Total	1	449	0	R 18 503,21	R 18 503,20

Table 3.8.4 Performance related rewards (cash bonus), by salary band for Senior Management Service for the period 1 April 2022 to 31 March 2023

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 (R'000)	Average cost per employee	
Band A	1	28	4	R 18 503,21	R 18 503,20	0
Band B		9	0		R 0,00	0
Band C		3	0		R 0,00	0
Band D		2	0		R 0,00	0
Total	1	42	2	R 18 503,21	R 18 503,20	0

3.9. Foreign Workers

Table 3.9.1 Foreign workers by salary band for the period 1 April 2022 and 31 March 2023

Salary band	01 April 2022		31 March 2023		Change	
	Number	% of total	Number	% of total	Number	% Change
Lower skilled (Levels 1-2)		0		0	0	0
Skilled (Levels 3-5)	1	100	1	100	0	0
Highly skilled production (Levels 6-8)		0		0	0	0
Highly skilled supervision (Levels 9-12)		0		0	0	0
Senior Management (Level 13-16)		0		0	0	0
Non-Permanent		0		0	0	0
Total	1	100	1	100	0	0

Table 3.9.2 Foreign workers by major occupation for the period 1 April 2022 and 31 March 2023

Major occupation	01 April 2022		31 March 2023		Change	
	Number	% of total	Number	% of total	Number	% Change
Messengers porters and deliverers	1	100	1	100	0	0
Grand Total	1	100	1	100	0	0

3.10. Leave utilisation

Table 3.10.1 Sick leave for the period 1 January 2022 to 31 December 2022

Salary band	Total days	% Days with Medical certification	Number of Employees using sick leave	% of total employees using sick leave	Average days per employee	Estimated Cost (R'000)
Lower Skills (Level 1-2)	268	70	25	9	11	R 155 799,45
Skilled (levels 3-5)	747	84	74	25	10	R 687 890,63
Highly skilled production (levels 6-8)	497	79	83	28	6	R 663 207,04
Highly skilled supervision (levels 9 -12)	571	81	90	31	6	R 1 548 800,49
Top and Senior management (levels 13-16)	148	88	23	8	6	R 695 454,31
Total	2231	81	295	100	8	R 3 751 151,92

Table 3.10.2 Disability leave (temporary and permanent) for the period 1 January 2022 to 31 December 2022

Salary band	Total days	% Days with Medical certification	Number of Employees using disability leave	% of total employees using disability leave	Average days per employee	Estimated Cost (R'000)
Lower skilled (Levels 1-2)	0	0	0	0	0	0
Skilled (Levels 3-5)	78	100	3	60	26	R 83 695,98
Highly skilled production (Levels 6-8)	100	93	2	40	50	R 114 787,80
Highly skilled supervision (Levels 9-12)	0	0	0	0	0	0
Senior management (Levels 13-16)	0	0	0	0	0	0
Total	178	96	5	100	36	R 198 483,78

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 3.10.3 Annual Leave for the period 1 January 2022 to 31 December 2022

Salary band	Total days taken	Number of Employees using annual leave	Average per employee
Lower skilled (Levels 1-2)	703	33	21
Skilled Levels 3-5)	2748	114	24
Highly skilled production (Levels 6-8)	2919	148	20
Highly skilled supervision (Levels 9-12)	3110	137	23
Senior management (Levels 13-16)	833	43	19
Total	10313	475	22

Table 3.10.4 Capped leave for the period 1 January 2022 to 31 December 2022

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 2021
Lower skilled (Levels 1-2)	0	0	0	0
Skilled Levels 3-5)	0	0	0	7
Highly skilled production (Levels 6-8)	0	0	0	12
Highly skilled supervision (Levels 9-12)	0	0	0	11
Senior management (Levels 13-16)	0	0	0	11
Total	0	0	0	10

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

Table 3.10.5 Leave payouts for the period 1 April 2022 and 31 March 2023

Reason	Total amount	Number of employees	Average per employee
Leave pay out for 2022/23 due to non-utilisation of leave for the previous cycle	R 494 074,75	14	R 35 291,00
Capped leave pay-outs on termination of service for 2022/23	R 0,00	0	R 0,00
Current leave pay-out on termination of service for 2022/23	R 1 919 503,96	32	R 59 984,00
Total	R 2 413 578,71	46	R 52 469,00

3.11. HIV/AIDS & Health Promotion Programmes

Table 3.11.1 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
N/A	N/A

Table 3.11.2 Details of Health Promotion and HIV/AIDS Programmes (tick the applicable boxes and provide the required information)

Question	Yes	No	Details, if yes
1. Has the department designated a member of the SMS to implement the provisions contained in Part VI E of Chapter 1 of the Public Service Regulations, 2001? If so, provide her/his name and position.	Yes		Director: Human Resource Management
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.	Yes		The Office has a dedicated Employee Health & Wellness unit which comprises four employees and an intern including a designated Senior Manager. Annual budget available for this purpose is 0.5%.
3. Has the department introduced an Employee Assistance or Health Promotion Programme for your employees? If so, indicate the key elements/services of this Programme.	Yes		Employee Health & Wellness has been introduced to the department and the programme is effective to the staff. It is also introduced through marketing. The programme is carried out services on key pillars, i.e. HIV, STI & TB Management, Health & Productivity Management, Wellness management and Safety, Health, Environment, Risk and Quality Management
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.	Yes		The Office has established Occupational Health & Safety Committee to ensure health and safety in the workplace. The unit is in the process to review Employee Health & Wellness Advisory committee and Sport & Recreation committee.
5. Has the department reviewed its employment policies and practices to ensure that these do not unfairly discriminate against employees on the basis of their HIV status? If so, list the employment policies/practices so reviewed.	Yes		Recruitment and Selection policy
6. Has the department introduced measures to protect HIV-positive employees or those perceived to be HIV-positive from discrimination? If so, list the key elements of these measures.	Yes		The Office has a dedicated policy on HIV/ Aids
7. Does the department encourage its employees to undergo Voluntary Counselling and Testing? If so, list the results that you have achieved.	Yes		The Office encourages its employees to undergo voluntary HIV Counselling Testing through GEMS, Lifeline, Department of Health and other stakeholders.
8. Has the department developed measures/indicators to monitor & evaluate the impact of its health promotion programme? If so, list these measures/indicators.	Yes		The Office uses the monitoring tool and performance indicators to assess the impact of the health programme. It has also developed the evaluation survey form to assess the impact of the service rendered to the employees.

3.12. Labour Relations

Table 3.12.1 Collective agreements for the period 1 April 2022 and 31 March 2023

Subject matter	Date
Total number of Collective agreements	None

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

Table 3.12.2 Misconduct and disciplinary hearings finalised for the period 1 April 2022 and 31 March 2023

Outcomes of disciplinary hearings	Number	% of total
Correctional counselling	2	22
Verbal warning	0	0
Written warning	2	22
Final written warning	2	22
Suspended without pay	1	11
Fine	0	0
Demotion	0	0
Dismissal	1	11
Not guilty	0	0
Case withdrawn	1	11
Total	9	100

Table 3.12.3 Types of misconduct addressed at disciplinary hearings for the period 1 April 2022 and 31 March 2023

Type of misconduct	Number	% of total
Dishonesty	1	50
Displayed disrespect towards supervisor and demonstrates abusive and insolent behaviour	1	50
Total	2	100

Table 3.12.4 Grievances logged for the period 1 April 2022 and 31 March 2023

Grievances	Number	% of Total
Number of grievances resolved	3	75
Number of grievances not resolved	1	25
Total number of grievances lodged	4	100

Table 3.12.5 Disputes logged with Councils for the period 1 April 2022 and 31 March 2023

Disputes	Number	% of Total
Number of disputes upheld	0	0
Number of disputes dismissed	1	100
Number of disputes abandoned	0	0
Number of disputes pending finalization	0	0
Total number of disputes lodged	1	100

Table 3.12.6 Strike actions for the period 1 April 2022 and 31 March 2023

Total number of persons working days lost	0
Total costs working days lost	R0
Amount recovered as a result of no work no pay (R'000)	R0

Table 3.12.7 Precautionary suspensions for the period 1 April 2022 and 31 March 2023

Number of people suspended	2
Number of people who's suspension exceeded 30 days	1
Average number of days suspended	83
Cost of suspension(R'000)	R440 814,87

3.13. Skills Development

Table 3.13.1 Training needs identified for the period 1 April 2022 and 31 March 2023

Occupational category	Gender	Number of employees as at 1 April 2022	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	9	0	21	0	21
	Male	24	0	16	0	16
Professionals	Female	38	0	4	0	4
	Male	63	0	14	0	14
Technicians and associate professionals	Female	63	0	9	0	9
	Male	56	0	40	0	40
Clerks	Female	87	0	78	0	78
	Male	49	0	47	0	47
Service and sales workers	Female	3	0	3	0	3
	Male	2		3	0	3
	Male	9	0	21	0	21
Craft and related trades workers	Female		0	0	0	0
	Male	1	0	3	0	3
Plant and machine operators and assemblers	Female		0	0	0	0
	Male	2	0	0	0	0
Elementary occupations	Female	35	0	11	0	11
	Male	11	0	10	0	10
Sub Total	Female	235	0	126	0	126
	Male	208	0	133	0	133
Total		443	0	259	0	259

Table 3.13.2 Training provided for the period 1 April 2022 and 31 March 2023

Occupational category	Gender	Number of employees as at 1 April 2022	Training provided within the reporting period			
			Learnerships	Skills Programmes & other short courses	Other forms of training	Total
Legislators, senior officials and managers	Female	9	0	4	0	4
	Male	24	0	5	0	5
Professionals	Female	38	0	11	0	11
	Male	63	0	13	0	13
Technicians and associate professionals	Female	63	0	17	0	17
	Male	56	0	13	0	13
Clerks	Female	87	0	6	0	6
	Male	49	0	13	0	13
Service and sales workers	Female	3	0	0	0	0
	Male	2	0	1	0	1
Skilled agriculture and fishery workers	Female	0	0	0	0	0
	Male	0	0	0	0	0
Craft and related trades workers	Female	0	0	0	0	0
	Male	1	0	0	0	0
Plant and machine operators and assemblers	Female	0	0	0	0	0
	Male	2	0	0	0	0
Elementary occupations	Female	35	0	4	0	4
	Male	11	0	1	0	1
Sub Total	Female	235	0	42	0	42
	Male	208	0	46	0	46
Total		443	0	88	0	88

3.14. Injury on duty

Table 3.14.1 Injury on duty for the period 1 April 2022 and 31 March 2023

Nature of injury on duty	Number	% of total
Required basic medical attention only	9	100
Temporary Total Disablement	0	0
Permanent Disablement	0	0
Fatal	0	0
Total	9	100

3.15. 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 3.15.1 Report on consultant appointments using appropriated funds for the period 1 April 2022 and 31 March 2023

Project title	Total number of consultants that worked on project	Duration (work days)	Contract value in Rand
N/A			

Total number of projects	Total individual consultants	Total duration Work days	Total contract value in Rand
N/A			

Table 3.15.2 Analysis of consultant appointments using appropriated funds, in terms of Historically Disadvantaged Individuals (HDIs) for the period 1 April 2022 and 31 March 2023

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

Table 3.15.3 Report on consultant appointments using Donor funds for the period 1 April 2022 and 31 March 2023

Project title	Total Number of consultants that worked on project	Duration (Work days)	Donor and contract value in Rand
N/A			

Total number of projects	Total individual consultants	Total duration Work days	Total contract value in Rand
N/A			

Table 3.15.4 Analysis of consultant appointments using Donor funds, in terms of Historically Disadvantaged Individuals (HDIs) for the period 1 April 2022 and 31 March 2023

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

3.16. Severance Packages

Table 3.16.1 Granting of employee-initiated severance packages for the period 1 April 2022 and 31 March 2023

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



PART E

PFMA COMPLIANCE REPORT

1. IRREGULAR, FRUITLESS AND WASTEFUL, UNAUTHORISED EXPENDITURE AND MATERIAL LOSSES

1.1. Irregular expenditure

a) Reconciliation of irregular expenditure

Description	2022/2023	2021/2022
	R'000	R'000
Opening balance	936 458	892 267
Prior period error 2017/18 financial year	0	497
Prior period error 2018/19 financial year		461
Prior period error 2019/20 financial year		534
Prior period error 2020/21 financial year		497
Prior period error 2014/15 financial year	0	3 079
Restated Balance	936 458	897 335
Add: Irregular expenditure confirmed	4 707	39 123
Less: Irregular expenditure condoned	0	0
Less: Irregular expenditure not condoned and removed	0	0
Less: Irregular expenditure recoverable	0	0
Less: Irregular expenditure not recovered and written off	0	0
Closing balance	941 165	936 458

Prior period error of R1 989 on Esri payment for IT solution was immaterial and not adjusted in the previous financial year. Noncompliance in this instance amounts to contravention to SITA Act.

Further an adjustment of R498 was added to the 2021/22 irregular expenditure confirmed line item in the financial statements on Note 30 & 42 as it also related to the above contravention.

Prior period error adjusted of R3 079 relates to an incorrect identification of an out of court settlement previously disclosed as fruitless and wasteful expenditure.

Reconciling notes

Description	2022/2023	2021/2022
	R'000	R'000
Irregular expenditure that was under assessment in 2022/23 and 2021/22	0	0
Irregular expenditure that relates to 2021/22 and identified in 2022/23	0	0
Irregular expenditure for the current year	4 707	39 123
Total	4 707	39 123

b) Details of current and previous year irregular expenditure (under assessment, determination, and investigation)

Description ¹	2022/2023	2021/2022
	R'000	R'000
Irregular expenditure under assessment	0	0
Irregular expenditure under determination	0	0
Irregular expenditure under investigation	0	0
Total 2	0	0

The total amount of irregularity for current and previous year has been assessed, no loss has been determined and these cases are submitted for consideration to condone.

No cases disclosed are under investigation, the outcome of all cases assessed did not reveal any criminal conduct.

c) Details of current and previous year irregular expenditure condoned

Description	2022/2023	2021/2022
	R'000	R'000
Irregular expenditure condoned	0	0
Total	0	0

None of the cases assessed has been condoned to date.

d) Details of current and previous year irregular expenditure removed - (not condoned)

Description	2022/2023	2021/2022
	R'000	R'000
Irregular expenditure NOT condoned and removed	0	0
Total	0	0

None of the cases assessed has been removed to date.

¹ Group similar items

² Total unconfirmed irregular expenditure (assessment), losses (determination), and criminal conduct (investigation)

e) Details of current and previous year irregular expenditure recovered

Description	2022/2023	2021/2022
	R'000	R'000
Irregular expenditure recovered	0	0
Total	0	0

No recovery occurred in the current year and previous year based on the assessment conducted.

f) Details of current and previous year irregular expenditure written off (irrecoverable)

Description	2022/2023	2021/2022
	R'000	R'000
Irregular expenditure written off	0	0
Total	0	0

No irregular expenditure was written off during the year under review.

Additional disclosure relating to Inter-Institutional Arrangements**g) Details of non-compliance cases where an institution is involved in an inter-institutional arrangement (where such institution is not responsible for the non-compliance)**

Description
None
Total

h) Details of non-compliance cases where an institution is involved in an inter-institutional arrangement (where such institution is responsible for the non-compliance)

Description	2022/2023	2021/2022
	R'000	R'000
Rental on district office space	3 758	5 786
Total	3 758	5 786

The total expenditure on leased buildings is irregular based on delayed procurement by the designated custodian of government properties (Department of Public Works and Roads) for (4) leased contracts expired.

i) Details of current and previous year disciplinary or criminal steps taken as a result of irregular expenditure

Disciplinary steps taken
Final written warning
Verbal warning
Dismissal

The office has cancelled both contracts with private attorneys and engaged State Attorney for all legal services required.

A verbal warning was issued to prevent recurrence of the same nature of contravention.

The arbitration processes are on-going for the official dismissed.

1.2. Fruitless and wasteful expenditure

a) Reconciliation of fruitless and wasteful expenditure

Description	2022/2023	2021/2022
	R'000	R'000
Opening balance	4 013	7 090
Prior period error 2015/16 financial year	0	-3 079
Restated balance	0	4 011
Add: Fruitless and wasteful expenditure confirmed	22	2
Less: Fruitless and wasteful expenditure written off	-1 456	0
Less: Fruitless and wasteful expenditure recoverable	0	0
Closing balance	2 579	4 013

Prior period error adjusted relates to an incorrect identification of an out of court settlement previously disclosed as fruitless and wasteful expenditure.

Fruitless and wasteful expenditure written off relate to SARS interest/ penalties in respect of PAYE relating to previous years.

The R22k incurred in the current year is for SARS penalties as a result of PAYE late processing.

Reconciling notes

Description	2022/2023	2021/2022
	R'000	R'000
Fruitless and wasteful expenditure that was under assessment in 2022/2023 and 2021/2022	0	0
Fruitless and wasteful expenditure that relates to 2021/22 and identified in 2022/23	0	0
Fruitless and wasteful expenditure for the current year	22	2
Total	22	2

b) Details of current and previous year fruitless and wasteful expenditure (under assessment, determination, and investigation)

Description ³	2022/2023	2021/2022
	R'000	R'000
Fruitless and wasteful expenditure under assessment	0	0
Fruitless and wasteful expenditure under determination	0	0
Fruitless and wasteful expenditure under investigation	0	0
Total⁴	0	0

*Fruitless and wasteful expenditure relating to prior year was assessed and no loss was determined.
Some of the transactions assessed were also written off and adjusted.*

c) Details of current and previous year fruitless and wasteful expenditure recovered.

Description	2022/2023	2021/2022
	R'000	R'000
Fruitless and wasteful expenditure recovered	0	0
Total	0	0

No fruitless and wasteful expenditure based on the outcome of the assessment was recovered.

³ Group similar items

⁴ Total unconfirmed fruitless and wasteful expenditure (assessment), losses (determination), and criminal conduct (investigation)

d) Details of current and previous year fruitless and wasteful expenditure not recovered and written off

Description	2022/2023	2021/2022
	R'000	R'000
Fruitless and wasteful expenditure written off	1 456	0
Total		

Fruitless and wasteful expenditure written off relate to SARS interest/ penalties in respect of PAYE relating to previous years.

e) Details of current and previous year disciplinary or criminal steps taken as a result of fruitless and wasteful expenditure

Disciplinary steps taken		
Total		0

Disciplinary actions on the amount of R1,4m cannot be implemented as responsible officials are no longer in the employment of the state.

1.3. Unauthorised expenditure**a) Reconciliation of unauthorised expenditure**

Description	2022/2023	2021/2022
	R'000	R'000
Opening balance	0	0
Add: unauthorised expenditure confirmed	0	0
Less: unauthorised expenditure approved with funding	0	0
Less: unauthorised expenditure approved without funding	0	0
Less: unauthorised expenditure recoverable	0	0
Less: unauthorised not recovered and written off ⁵	0	0
Closing balance	0	0

The Office has for more than five (5) consecutive years did not incur any unauthorised expenditure.

⁵ This amount may only be written off against available savings

Reconciling notes

Description	2022/2023	2021/2022
	R'000	R'000
Unauthorised expenditure that was under assessment in 2022/23	0	0
Unauthorised expenditure that relates to 2021/22 and identified in 2022/23	0	0
Unauthorised expenditure for the current year	0	0
Total	0	0

b) Details of current and previous year unauthorised expenditure (under assessment, determination, and investigation)

Description ⁶	2022/2023	2021/2022
	R'000	R'000
Unauthorised expenditure under assessment	0	0
Unauthorised expenditure under determination	0	0
Unauthorised expenditure under investigation	0	0
Total⁷	0	0

There is no unauthorised expenditure under assessment, determination or investigation in the current financial year.

1.4. Additional disclosure relating to material losses in terms of PFMA Section 40(3)(b)(i) &(iii))

a) Details of current and previous year material losses through criminal conduct

Material losses through criminal conduct	2022/2023	2021/2022
	R'000	R'000
Theft	0	0
Other material losses	0	0
Less: Recovered	0	0
Less: Not recovered and written off	0	0
Total	0	0

There are no current and previous year material losses through criminal conduct.

⁶ Group similar items

⁷ Total unconfirmed unauthorised expenditure (assessment), losses (determination), and criminal conduct (investigation)

a) Details of other material losses

Nature of other material losses	2022/2023	2021/2022
	R'000	R'000
<i>(Group major categories, but list material items)</i>		
Total	0	0

There are no current and previous year material losses through criminal conduct.

b) Other material losses recovered.

Nature of losses	2022/2023	2021/2022
	R'000	R'000
<i>(Group major categories, but list material items)</i>		
Total	0	0

There are no material losses recovered in the current financial year.

c) Other material losses written off

Nature of losses	2022/2023	2021/2022
	R'000	R'000
<i>(Group major categories, but list material items)</i>		
Total	0	0

There are no material losses written off in the current financial year.

2. LATE AND/OR NON-PAYMENT OF SUPPLIERS

Description	Number of invoices	Consolidated Value
		R'000
Valid invoices received	2 210	221 491
Invoices paid within 30 days or agreed period	2 151	219 445
Invoices paid after 30 days or agreed period	59	2 046
Invoices older than 30 days or agreed period (<i>unpaid and without dispute</i>)	0	0
Invoices older than 30 days or agreed period (<i>unpaid and in dispute</i>)	0	0

59 invoices paid above 30 days include invoices with supplier related queries and delayed processing due to effects of loadshedding or system failure due to mainframe downtime in certain instances.

3. SUPPLY CHAIN MANAGEMENT

3.1. Procurement by other means

Project description	Name of supplier	Type of procurement by other means	Contract number	Value of contract R'000
Live Broadcasting on Motsweding FM for Presidential Imbizo	South African Broadcasting Corporation	Limited bidding	01A069780P	253
Live Broadcast Service - launch of VT SIFORA Provincial Bursary Scheme - YOU FM	Motswako Medial Group	Limited bidding	01A070101P	171
Payment for Pretoria Portlang Cement (PPC) for Block Training of Artisans Development Learners	PPC Cement SA	Limited bidding	01A070150P	828
Live Broadcast Service - launch of VT SIFORA Provincial Bursary Scheme - YOU FM	Motswako Media Group	Limited bidding	01A070188P	171
Hosting of US embassy delegates	Glasshouse trading	Emergency situation	01A070828P	40
Display Screen	Marcavelli Supply Projects PTY LTD	Emergency situation	01A071277P	27
Conference facility	North West Tourism Board	Urgent case	01A069795P	91
Water	Avalance SA	Urgent case	01A069797P	30
Total				1 612

3.2. Contract variations and expansions

Project description	Name of supplier	Contract modification type (Expansion or Variation)	Contract number	Original contract value	Value of previous contract expansion/s or variation/s (if applicable)	Value of current contract expansion or variation
				R'000	R'000	R'000
Accommodation and flight	Kgetsi Ya Puo	Expansion	01A070404P	3	4	7
Accommodation and conferencing	Rankoane Travel	Expansion	01A071211P	38	18	56
Accommodation and meals	Blue Sky Travel	Expansion	01A07104P	13	15	28
Venue facilities	Orion Hotel and Resort	Expansion	01A070522P	9	4	13
Printing	Blue Storm	Variation	01A070687P	2	7	9
Accommodation	More Trading	Expansion	01A070927P	77	55	132
Sound system and stages	Glory Computers Business Enterprise	Variation	01A069801P	380	50	430
Accommodation	Lhord Hef Messy Trading	Variation	-	18	3	21
Total				540	156	696



PART F

FINANCIAL INFORMATION

1. REPORT OF THE AUDITOR-GENERAL

This is the auditor's report as issued by AGSA.

Report of the auditor-general to North West Provincial Legislature on vote no. 01: Office of the Premier

Report on the audit of the financial statements

Opinion

1. I have audited the financial statements of the Office of the Premier North West set out on pages 118 to 189, which comprise the appropriation statement, statement of financial position as at 31 March 2023, statement of financial performance, statement of changes in net assets and cash flow statement for the year then ended, as well as notes to the financial statements, including a summary of significant accounting policies.
2. In my opinion, the financial statements present fairly, in all material respects, the financial position of the North West Office of the Premier as at 31 March 2023, 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 1 of 1999 (PFMA) and the Division of Revenue Act 9 of 2021 (Dora).
3. I conducted my audit in accordance with the International Standards on Auditing (ISAs). My responsibilities under those standards are further described in the responsibilities of the auditor-general 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 matters

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

Irregular expenditure

7. As disclosed in note 30 to the financial statements, irregular expenditure of R4 707 000 was incurred in the current year.

Underspending of the vote

8. As disclosed in the notes to the appropriation statement, the department materially underspent the budget on programme 2: Institutional development by R8 225 000.

Restatement of corresponding figures

9. As disclosed in note 42 to the financial statements, the corresponding figures for 31 March 2022 were restated as a result of errors in the financial statements of the department at, and for the year ended, 31 March 2023.

Other matters

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

National Treasury Instruction Note No. 4 of 2022-23: PFMA compliance and reporting Framework

11. On 23 December 2022, National Treasury issued instruction note no. 4 of 2022-23 in terms of section 76(1)(b), (e) and (f), 2(e) and (4)(a) and (c) of the PFMA, which came into effect on 3 January 2023. The instruction note deals with the PFMA compliance and reporting Framework and addresses, among others, the disclosure of unauthorised, irregular and fruitless and wasteful expenditure. Irregular and fruitless and wasteful expenditure incurred in previous financial years and not yet addressed, no longer need to be disclosed in the notes to the annual financial statements. Only the current year and prior year figures are disclosed in note 30 to the financial statements of the Office of the Premier. Movements in respect of irregular expenditure and fruitless and wasteful expenditure also no longer need to be disclosed in the notes to the annual financial statements. The disclosure of these movements (e.g. condoned, recoverable, removed, written off, under assessment, under determination and under investigation) is now included as part of other information in the annual report of the Office of the Premier. I do not express an opinion on the disclosure of irregular expenditure and fruitless and wasteful expenditure in the annual report.

Unaudited supplementary schedules

12. The supplementary information set out on pages 190 to 208 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 officer for the financial statements

13. The accounting officer is responsible for the preparation and fair presentation of the financial statements in accordance with the Modified Cash Standard (MCS) prescribed by National Treasury and the requirements of the Public Finance Management Act 1 of 1999 (PFMA) and the Division of Revenue Act 9 of 2021) (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.
14. 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.

Responsibilities of the auditor-general for the audit of the financial statements

15. 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.

16. 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

17. In accordance with the Public Audit Act 25 of 2004 (PAA) and the general notice issued in terms thereof, I must audit and report on the usefulness and reliability of the reported performance against predetermined objectives for selected programmes presented in the annual performance report. The accounting officer is responsible for the preparation of the annual performance report.

18. I selected the following programmes presented in the annual performance report for the year ended 31 March 2023 for auditing. I selected programmes that measure the department's performance on its primary mandated functions and that are of significant national, community or public interest.

Programme	Page numbers	Purpose
Programme 2: Institutional Development Support	29 – 37	The programme is primarily mandated to provide strategic leadership and support to all provincial departments.
Programme 3: Planning, Performance, Monitoring and Intervention	37 – 43	To coordinate and facilitate policy formulation, integrated planning, performance monitoring, evaluation and service delivery intervention in the province.

19. I evaluated the reported performance information for the selected programmes against the criteria developed from the performance management and reporting framework, as defined in the general notice. When an annual performance report is prepared using these criteria, it provides users with useful and reliable information and insights on the department's planning and delivery on its mandate and objectives.

20. I performed procedures to test whether:

- the indicators used for planning and reporting on performance can be linked directly to the department's mandate and the achievement of its planned objectives
- the indicators are well defined and verifiable to ensure that they are easy to understand and apply consistently and that I can confirm the methods and processes to be used for measuring achievements

- the targets can be linked directly to the achievement of the indicators and are specific, time bound and measurable to ensure that it is easy to understand what should be delivered and by when, the required level of performance as well as how performance will be evaluated
- the indicators and targets reported in the annual performance report are the same as what was committed to in the approved initial or revised planning documents
- the reported performance information is presented in the annual performance report in the prescribed manner
- there is adequate supporting evidence for the achievements reported and for the reasons provided for any over- or underachievement of targets.

21. I performed the procedures for the purpose of reporting material findings only, and not to express an assurance opinion.

22. The material findings on the performance information of the selected programmes are as follows:

Programme 2 – Institutional Development Support

Number of Provincial Departments compliant to the implementation of the National Anti-corruption Strategy

23. An achievement of 12 was reported against a target of 12. I could not determine if the reported achievement was correct, as the processes established to consistently measure and report the achievements were inadequate. Adequate supporting evidence was also not provided for auditing. Consequently, the reported achievement might be more or less than reported and was not reliable for determining if the target had been achieved.

Programme 3 – Planning, Performance, Monitoring and Intervention

Various indicators

24. I could not determine if the reported achievements were correct, as the processes established to consistently measure and report achievements were inadequate. Adequate supporting evidence was also not provided for auditing. Consequently, the reported achievements might be more or less than reported and was not reliable for determining if the targets had been achieved for the following indicators:

Indicator name	Planned achievement	Reported achievement
Percentage of service delivery cases managed for resolution by Public Institutions	100%	100%
Percentage of service delivery interventions coordinated for implementation	100%	100%

Other matters

25. I draw attention to the matters below.

Achievement of planned targets

26. The annual performance report includes information on reported achievements against planned targets and provides explanations for over- and underachievement. This information should be considered in the context of the material findings on the reported performance information.

Report on compliance with legislation

27. In accordance with the PAA and the general notice issued in terms thereof, I must audit and report on compliance with applicable legislation relating to financial matters, financial management and other related matters. The accounting officer is responsible for the department's compliance with legislation.

28. I performed procedures to test compliance with selected requirements in key legislation in accordance with the findings engagement methodology of the Auditor-General of South Africa (AGSA). This engagement is not an assurance engagement. Accordingly, I do not express an assurance opinion or conclusion.

29. Through an established AGSA process, I selected requirements in key legislation for compliance testing that are relevant to the financial and performance management of the department, clear to allow consistent measurement and evaluation, while also sufficiently detailed and readily available to report in an understandable manner. The selected legislative requirements are included in the annexure to this auditor's report.

30. The material findings on compliance with the selected legislative requirements, presented per compliance theme, are as follows:

Strategic planning and performance management

31. The specific information systems established by the department were not adequate to enable the monitoring of progress made towards achieving targets, core objectives and service delivery, as required by public service regulation 25(1)(e)(i) and (iii).

Expenditure management

32. Effective and appropriate steps were not taken to prevent irregular expenditure amounting to R4 707 000, as disclosed in note 30 to the annual financial statements, as required by section 38(1)(c)(ii) of the PFMA and treasury regulation 9.1.1. The irregular expenditure disclosed in the financial statements was caused by deviations from competitive bidding, in contravention with treasury regulation 16A6.4.

Consequence management

33. I was unable to obtain sufficient appropriate audit evidence that disciplinary steps were taken against officials who had incurred irregular expenditure and fruitless and wasteful expenditure, as required by section 38(1)(h)(iii) of the PFMA. This was because no investigations into fruitless and wasteful expenditure were conducted, however some investigations into irregular expenditure were performed.

Other information in the annual report

34. The accounting officer is responsible for the other information included in the annual report. The other information referred to, does not include the financial statements, the auditor's report and those selected

programmes presented in the annual performance report that have been specifically reported in this auditor's report.

35. My opinion on the financial statements, the report on the audit of the annual performance report and the report on compliance with legislation, do not cover the other information that is included in the annual report and I do not express an audit opinion or any form of assurance conclusion on it.
36. My responsibility is to read this other information and, in doing so, consider whether it is materially inconsistent with the financial statements and the selected programmes that are presented in the annual performance report, or my knowledge obtained in the audit, or otherwise appears to be materially misstated.
37. I did not receive the other information prior to the date of this auditor's report. After I receive and read this information and, if I conclude that there is a material misstatement, I am required to communicate the matter to those charged with governance and request that the other information be corrected. If the other information is not corrected, I may have to retract this auditor's report and re-issue an amended report as appropriate. However, if it is corrected, this will not be necessary.

Internal control deficiencies

38. I considered the internal control that is relevant to my audit of the financial statements, annual performance report and compliance with applicable legislation; however, my objective was not to express any form of assurance on it.
39. The matters reported below are limited to the significant internal control deficiencies that resulted in the material findings on the annual performance report and the material findings on compliance with legislation included in this report.
40. The accounting officer did not adequately exercise oversight, regarding performance reporting and compliance with legislation. The department did not have sufficient monitoring and reviewing controls to prevent non-compliance and to ensure that the performance report submitted for audit was useful and reliable.
41. Management did not ensure that control deficiencies related to performance reporting were timeously addressed. The department does not have a clear understanding of certain indicators to enable adequate planning of the expected level of performance. The source of collection of data is not clearly defined and, as a result, the reported achievements on key performance indicators could not be audited.

Material irregularities

42. In accordance with the PAA and the Material Irregularity Regulations, I have a responsibility to report on material irregularities identified during the audit.

Material irregularities identified during the audit

43. The material irregularities identified are as follows:

Payments made for project management services that were not received

44. In December 2014, the Office of the Premier entered into an agreement with Livifusion (Pty) Ltd for the provision of enterprise project management services. Up to August 2015, the Office of the Premier made payments totalling R75 337 196 in terms of this agreement, after which the office stopped making payments. During the audit for the 2015/16 financial year, there was no adequate audit evidence to determine if the project management services paid for, were received.

45. The payments made for project management services were based on a percentage of the projects being managed. However, some of the projects listed in both the agreement and invoices on which payments were based, did not exist.

46. No appropriate internal controls were in place as required by Treasury Regulation 8.1.1 to provide reasonable assurance that services had been received for the payments made. The non-compliance is likely to result in a material financial loss for the Office of the Premier.

47. The accounting officer was notified of the material irregularity on 4 October 2022 and invited to make a written submission on the actions taken or to be taken to address the matter. The accounting officer indicated that the following actions have been taken or are planned to address the material irregularity:

- The department started a litigation process and a court case was opened on 1 March 2016 in Gauteng High Court to set aside the contract. An amended notice of motion for case no. 07384/2016 was filed in court on 17 October 2016.
- The accounting officer has performed the necessary internal investigation and, as a result, strengthened the internal control environment that led to the material irregularity.
- The internal investigation identified possible responsible officials for the financial loss, however, the individuals are no longer with the Office.
- The R75 337 196 overpayment was disclosed as a contingent asset in line with MCS, and the financial statements for the period 31 March 2023 reflected the same amount.
- The accounting officer is in the process of following up with the applicable state attorney, to determine the current litigation status and further legal steps that need to be taken, in order to recover the losses. The process is expected to be completed by 30 September 2023.

48. I will follow up on the implementation of the planned actions as they become due.

Other reports

49. In addition to the investigations relating to material irregularities, I draw attention to the following engagements conducted by various parties. This report did not form part of my opinion on the financial statements or my findings on the reported performance information or compliance with legislation.
50. The Directorate of Priority Crime Investigation (DPCI) was investigating a case of alleged corruption and fraud relating to a specific contract that was awarded in the 2015-16 financial year. The investigation was still in progress at the date of this report.

AUDITOR - GENERAL

Rustenburg

31 July 2023



2. ANNUAL FINANCIAL STATEMENTS

Insert the department's word version of the audited annual financial statements.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

For the year ended 31 March 2023

Summary of significant accounting policies

[Concepts and Principles, Financial Statement Presentation]

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 <i>[Financial Statement Presentation]</i> The financial statements have been prepared in accordance with the Modified Cash Standard.
2.	Going concern <i>[Financial Statement Presentation]</i> The financial statements have been on a going concern basis.
3.	Presentation currency <i>[Financial Statement Presentation]</i> Amounts have been presented in the currency of the South African Rand (R) which is also the functional currency of the department
4.	Rounding <i>[Financial Statement Presentation]</i> Unless otherwise stated financial figures have been rounded to the nearest one thousand Rand (R'000).
5.	Foreign currency translation <i>[Cash Flow Statement, Expenditure, Revenue]</i>

	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 <i>[Financial Statement Presentation]</i> 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 <i>[Appropriation Statement]</i> 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 <i>[Revenue, General Departmental Assets and Liabilities]</i> 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. Appropriated funds are measured at the amounts receivable. 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 <i>[Revenue, General Departmental Assets and Liabilities]</i> Departmental revenue is recognised in the statement of financial performance when received and is subsequently paid into the relevant revenue fund, unless stated otherwise. Departmental revenue is measured at the cash amount received. In-kind donations received are recorded in the notes to the financial statements on the date of receipt and are measured at fair value. 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 <i>[General Departmental Assets and Liabilities]</i> 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 <i>[Expenditure]</i> Salaries and wages are recognised in the statement of financial performance on the date of payment.
8.1.2	Social contributions <i>[Expenditure]</i> 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 <i>[Expenditure]</i> 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. Donations made in kind are recorded in the notes to the financial statements on the date of transfer and are measured at cost or fair value.
8.3	Accruals and payables not recognised <i>[General Departmental Assets and Liabilities]</i> Accruals and payables not recognised are recorded in the notes to the financial statements at cost or fair value at the reporting date.
8.4	Leases
8.4.1	Operating leases <i>[Leases]</i> 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.

8.4.2	Finance leases <i>[Leases]</i> 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.
9.	Aid assistance
9.1	Aid assistance received <i>[Revenue, General Departmental Assets and Liabilities]</i> 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. CARA Funds are recognised when receivable and measured at the amounts receivable. 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 <i>[Expenditure, General Departmental Assets and Liabilities]</i> 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 <i>[General Departmental Assets and Liabilities, Cash Flow Statement]</i> 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 <i>[General Departmental Assets and Liabilities]</i> 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. <i><Indicate when prepayments and advances are expensed and under what circumstances></i>

12.	Loans and receivables <i>[General Departmental Assets and Liabilities]</i> 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 <i>[General Departmental Assets and Liabilities]</i> Investments are recognised in the statement of financial position at cost.
14.	Financial assets
14.1	Financial assets (not covered elsewhere) <i>[General Departmental Assets and Liabilities]</i> 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 <i>[General Departmental Assets and Liabilities]</i> 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 <i>[General Departmental Assets and Liabilities]</i> Payables recognised in the statement of financial position are recognised at cost.
16.	Capital assets
16.1	Immovable capital assets <i>[Capital Assets]</i> 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 <i>[Capital Assets]</i> 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. <i>[Add this sentence on biological assets if the department has elected to revalue its biological assets at reporting date]</i> Subsequent expenditure that is of a capital nature forms part of the cost of the existing asset when ready for use.
16.3	Intangible capital assets <i>[Capital Assets]</i> 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 <i>[Capital Assets]</i> 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 <i>[Provisions and Contingents]</i> 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 <i>[Provisions and Contingents]</i> 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 <i>[Provisions and Contingents]</i> 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 <i>[Provisions and Contingents]</i> Capital commitments are recorded at cost in the notes to the financial statements.
18.	Unauthorised expenditure <i>[General Departmental Assets and Liabilities]</i> Unauthorised expenditure is measured at the amount of the confirmed unauthorised expenditure. Unauthorised expenditure is recognised in the statement of changes in net assets 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 recorded in the notes to the financial statements comprise of • unauthorised expenditure that was under assessment in the previous financial year; • unauthorised expenditure relating to previous financial year and identified in the current year; and • Unauthorised incurred in the current year.

19.	Fruitless and wasteful expenditure <i>[General Departmental Assets and Liabilities]</i> Fruitless and wasteful expenditure receivables are recognised in the statement of financial position when recoverable. The receivable is measured at the amount that is expected to be recovered and is de-recognised when settled or subsequently written-off as irrecoverable. Fruitless and wasteful expenditure is recorded in the notes to the financial statements when and at amounts confirmed, and comprises of . • fruitless and wasteful expenditure that was under assessment in the previous financial year; • fruitless and wasteful expenditure relating to previous financial year and identified in the current year; and • fruitless and wasteful expenditure incurred in the current year.
20.	Irregular expenditure <i>[General Departmental Assets and Liabilities]</i> Losses emanating from irregular expenditure are recognised as a receivable in the statement of financial position when recoverable. The receivable is measured at the amount that is expected to be recovered and is de-recognised when settled or subsequently written-off as irrecoverable. Irregular expenditure is recorded in the notes to the financial statements when and at amounts confirmed and comprises of: • irregular expenditure that was under assessment in the previous financial year; • irregular expenditure relating to previous financial year and identified in the current year; and • irregular expenditure incurred in the current year.
21.	Changes in accounting estimates and errors <i>[Accounting Policies, Estimates and Errors]</i> 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 <i>[Events after the Reporting Date]</i> 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 <i>[Accounting by Principals and Agents]</i> The department is party to a principal-agent arrangement for <i>[include details here]</i>. In terms of the arrangement the department is the <i>[principal / agent]</i> and is responsible for <i>[include details here]</i>. 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 <i>[Preface to the Modified Cash Standard]</i> <i>[Insert information on the following: that management has concluded that the financial statements present fairly the department's primary and secondary information; that the department complied with the Standard except that it has departed from a particular requirement to achieve fair presentation; and the requirement from which the department has departed, the nature of the departure and the reason for departure.]</i>
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 <i>[Related Party Disclosures]</i> 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 (Effective from date determined by the Accountant-General) <i>[Inventories]</i> 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 <i>[Financial Statement Presentation]</i> 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 <i>[General Departmental Assets and Liabilities]</i> <i>[Provisions and Contingents]</i> The value of each major class of employee benefit obligation (accruals, payables not recognised and provisions) is recorded in the Employee benefits note. Accruals and payables not recognised for employee benefits are measured at cost or fair value at the reporting date. The provision for employee benefits is measured as the best estimate of the funds required to settle the present obligation at the reporting date.
31.	Transfer of functions <i>[Transfer of Functions]</i> Transfer of functions are accounted for by the acquirer by recognising or recording assets acquired and liabilities assumed at their carrying amounts at the date of transfer. Transfer of functions are accounted for by the transferor by derecognising or removing assets and liabilities at their carrying amounts at the date of transfer.
32.	Mergers <i>[Mergers]</i> 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.

NORTH WEST: OFFICE OF THE PREMIER
Appropriation Statement
for the year ended 31 March 2023

Appropriation per programme									
Voted funds and Direct charges	2022/23							2021/22	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Programme									
1. <u>ADMINISTRATION</u>	115 394	-	10 770	126 164	123 826	2 338	98,1%	115 597	104 369
2. <u>INSTITUTIONAL DEVELOPMENT</u>	224 279	-	(6 770)	217 509	209 284	8 225	96,2%	249 180	191 395
3. <u>POLICY AND GOVERNANCE</u>	93 438	-	(4 000)	89 438	87 076	2 362	97,4%	86 793	79 118
Programme sub total	433 111	-	-	433 111	420 186	12 925	97,0%	451 570	374 882
Statutory Appropriation	-	-	-	-	-	-	-	-	-
TOTAL	433 111	-	-	433 111	420 186	12 925	97,0%	451 570	374 882
Reconciliation with Statement of Financial Performance									
Add:									
Departmental receipts				775				-	
NRF Receipts				-				-	
Aid assistance				-				-	
Actual amounts per Statement of Financial Performance (Total)				433 886				451 570	
Add:									
Aid assistance					-				-
Prior year unauthorised expenditure approved without funding									
Actual amounts per Statement of Financial Performance Expenditure					420 186				374 882

Appropriation per economic classification									
	2022/23							2021/22	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	398 422	(87)	(14 174)	384 161	377 795	6 366	98,3%	408 003	353 192
Compensation of employees	254 131	(1)	(4 302)	249 828	249 159	669	99,7%	248 587	248 569
Salaries and wages	216 779	3 002	(3 602)	216 179	217 280	(1 101)	100,5%	217 628	217 615
Social contributions	37 352	(3 003)	(700)	33 649	31 879	1 770	94,7%	30 959	30 954
Goods and services	144 291	(86)	(9 894)	134 311	128 614	5 697	95,8%	159 328	104 536
Administrative fees	971	90	-	1 061	953	108	89,8%	250	159
Advertising	5 397	(1 170)	-	4 227	4 157	70	98,3%	7 388	3 852
Minor assets	45	38	-	83	141	(58)	169,9%	442	22
Audit costs: External	5 639	-	-	5 639	5 828	(189)	103,4%	5 500	4 072
Bursaries: Employees	300	(100)	-	200	117	83	58,5%	197	128
Catering: Departmental activities	2 974	253	-	3 227	2 076	1 151	64,3%	2 492	763
Communication (G&S)	8 777	(141)	-	8 636	8 237	399	95,4%	10 783	7 553
Computer services	58 467	(5 000)	(9 000)	44 467	46 390	(1 923)	104,3%	82 137	59 737
Consultants: Business and advisory services	2 218	750	(500)	2 468	1 450	1 018	58,8%	754	280
Legal services	3 100	3 000	-	6 100	9 197	(3 097)	150,8%	2 340	904
Contractors	593	23	-	616	591	25	95,9%	739	146
Fleet services (including government motor transport)	5 410	(550)	-	4 860	4 705	155	96,8%	4 287	4 239
Housing	404	(389)	-	15	-	15	-	-	-
Consumable supplies	1 397	681	-	2 078	1 367	711	65,8%	3 115	1 091
Consumable: Stationery, printing and office supplies	2 882	(382)	-	2 500	1 795	705	71,8%	3 838	1 017
Operating leases	3 515	(1 584)	-	1 931	2 514	(583)	130,2%	2 509	2 369
Property payments	2 200	2 000	-	4 200	1 512	2 688	36,0%	1 702	374
Transport provided: Departmental activity	625	43	-	668	634	34	94,9%	1 080	468
Travel and subsistence	16 554	1 716	-	18 270	17 770	500	97,3%	14 170	9 330
Training and development	7 655	502	-	8 157	7 954	203	97,5%	5 559	3 349
Operating payments	6 376	(1 051)	-	5 325	4 881	444	91,7%	1 597	899
Venues and facilities	6 233	1 136	-	7 369	4 451	2 918	60,4%	5 162	2 771
Rental and hiring	2 559	49	(394)	2 214	1 894	320	85,5%	3 287	1 013
Interest and rent on land	-	-	22	22	22	-	100,0%	88	87
Interest (Incl. interest on unitary payments (PPP))	-	-	22	22	22	-	100,0%	88	87
Transfers and subsidies	23 783	-	4 302	28 085	25 064	3 021	89,2%	19 824	19 071
Departmental agencies and accounts	7	14	-	21	20	1	95,2%	7	6
Departmental agencies	7	14	-	21	20	1	95,2%	7	6
Households	23 776	(14)	4 302	28 064	25 044	3 020	89,2%	19 817	19 065
Social benefits	1 376	-	-	1 376	2 136	(760)	155,2%	3 417	3 061
Other transfers to households	22 400	(14)	4 302	26 688	22 908	3 780	85,8%	16 400	16 004
Payments for capital assets	10 906	87	-	10 993	7 455	3 538	67,8%	23 743	2 619
Machinery and equipment	10 906	87	-	10 993	7 455	3 538	67,8%	23 743	2 619
Transport equipment	-	-	-	-	-	-	-	761	730
Other machinery and equipment	10 906	87	-	10 993	7 455	3 538	67,8%	22 982	1 889
Payment for financial assets	-	-	9 872	9 872	9 872	-	100,0%	-	-
TOTAL	433 111	-	-	433 111	420 186	12 925	97,0%	451 570	374 882

Programme 1: ADMINISTRATION

	2022/23							2021/22	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Sub programme									
1. PREMIER SUPPORT	18 639	181	-	18 820	17 535	1 285	93,2%	19 813	17 873
2. EXECUTIVE COUNCIL SUPPORT	9 334	53	(502)	8 885	8 503	382	95,7%	9 286	8 736
3. DIRECTOR-GENERAL SUPPORT	51 297	(52)	-	51 245	50 059	1 186	97,7%	49 354	44 221
4. FINANCIAL MANAGEMENT	36 124	(182)	11 272	47 214	47 729	(515)	101,1%	37 144	33 539
	115 394	-	10 770	126 164	123 826	2 338	98,1%	115 597	104 369
Economic classification									
Current payments	111 184	(87)	898	111 995	110 640	1 355	98,8%	110 636	100 816
Compensation of employees	81 961	-	898	82 859	82 625	234	99,7%	81 833	81 828
Salaries and wages	70 807	636	898	72 341	72 108	233	99,7%	72 162	72 157
Social contributions	11 154	(636)	-	10 518	10 517	1	100,0%	9 671	9 671
Goods and services	29 223	(87)	-	29 136	28 015	1 121	96,2%	28 802	18 987
Administrative fees	538	63	-	601	573	28	95,3%	200	159
Advertising	420	(150)	-	270	269	1	99,6%	257	-
Minor assets	10	10	-	20	137	(117)	685,0%	176	18
Audit costs: External	5 639	-	-	5 639	5 828	(189)	103,4%	5 500	4 072
Bursaries: Employees	300	(100)	-	200	117	83	58,5%	197	128
Catering: Departmental activities	741	88	-	829	680	149	82,0%	889	297
Communication (G&S)	1 041	(102)	-	939	991	(52)	105,5%	1 068	981
Consultants: Business and advisory services	1 600	(255)	-	1 345	797	548	59,3%	524	149
Legal services	-	-	-	-	-	-	-	340	50
Contractors	4	23	-	27	2	25	7,4%	148	146
Fleet services (including government motor transport)	5 410	(550)	-	4 860	4 705	155	96,8%	4 287	4 239
Housing	404	(389)	-	15	-	15	-	-	-
Consumable supplies	193	468	-	661	727	(66)	110,0%	1 466	573
Consumable: Stationery, printing and office supplies	806	(216)	-	590	615	(25)	104,2%	1 343	285
Operating leases	3 515	(1 584)	-	1 931	2 514	(583)	130,2%	2 509	2 369
Property payments	-	-	-	-	-	-	-	1 290	158
Transport provided: Departmental activity	15	43	-	58	49	9	84,5%	550	143
Travel and subsistence	4 662	1 491	-	6 153	6 313	(160)	102,6%	3 787	2 424
Training and development	1 255	157	-	1 412	1 246	166	88,2%	982	403
Operating payments	526	(9)	-	517	226	291	43,7%	679	644
Venues and facilities	2 114	915	-	3 029	2 113	916	69,8%	1 833	973
Rental and hiring	30	10	-	40	113	(73)	282,5%	777	776
Interest and rent on land	-	-	-	-	-	-	-	1	1
Interest (Incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	1	1
Transfers and subsidies	1 555	-	-	1 555	722	833	46,4%	1 476	1 211
Households	1 555	-	-	1 555	722	833	46,4%	1 476	1 211
Social benefits	555	-	-	555	722	(167)	130,1%	1 276	1 016
Other transfers to households	1 000	-	-	1 000	-	1 000	-	200	195
Payments for capital assets	2 655	87	-	2 742	2 592	150	94,5%	3 485	2 342
Machinery and equipment	2 655	87	-	2 742	2 592	150	94,5%	3 485	2 342
Transport equipment	-	-	-	-	-	-	-	761	730
Other machinery and equipment	2 655	87	-	2 742	2 592	150	94,5%	2 724	1 612
Payment for financial assets	-	-	9 872	9 872	9 872	-	100,0%	-	-
	115 394	-	10 770	126 164	123 826	2 338	98,1%	115 597	104 369

Programme 2: INSTITUTIONAL DEVELOPMENT

	2022/23							2021/22	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Sub programme									
1. <u>STRATEGIC HUMAN RESOURCES</u>	20 813	200	-	21 013	19 241	1 772	91,6%	18 762	17 883
2. <u>INFORMATION COMMUNICATION TECHNOLOGY</u>	102 945	(3 200)	(9 000)	90 745	89 499	1 246	98,6%	137 362	97 436
3. <u>LEGAL SERVICES</u>	9 689	3 000	-	12 689	14 796	(2 107)	116,6%	7 852	6 575
4. <u>COMMUNICATION SERVICES</u>	29 674	(1 000)	-	28 674	25 085	3 589	87,5%	31 098	21 218
5. <u>PROGRAMME SUPPORT</u>	61 158	1 000	2 230	64 388	60 663	3 725	94,2%	54 106	48 283
	224 279	-	(6 770)	217 509	209 284	8 225	96,2%	249 180	191 395
Economic classification									
Current payments	194 837	-	(11 072)	183 765	180 840	2 925	98,4%	212 174	174 118
Compensation of employees	98 376	-	(1 200)	97 176	96 778	398	99,6%	96 075	96 072
Salaries and wages	83 931	-	(500)	83 431	84 800	(1 369)	101,6%	84 169	84 169
Social contributions	14 445	-	(700)	13 745	11 978	1 767	87,1%	11 906	11 903
Goods and services	96 461	-	(9 872)	86 589	84 062	2 527	97,1%	116 012	77 960
Administrative fees	63	23	-	86	51	35	59,3%	-	-
Advertising	4 892	(1 000)	-	3 892	3 888	4	99,9%	5 992	2 887
Minor assets	35	28	-	63	-	63	-	113	4
Catering: Departmental activities	1 114	1	-	1 115	294	821	26,4%	411	153
Communication (G&S)	6 756	-	-	6 756	6 408	348	94,8%	8 573	5 705
Computer services	57 790	(5 000)	(9 000)	43 790	46 382	(2 592)	105,9%	81 487	59 111
Consultants: Business and advisory services	533	1 005	(500)	1 038	536	502	51,6%	175	95
Legal services	3 100	3 000	-	6 100	9 197	(3 097)	150,8%	2 000	854
Contractors	589	-	-	589	589	-	100,0%	591	-
Consumable supplies	832	86	-	918	313	605	34,1%	1 122	333
Consumable: Stationery, printing and office supplies	1 565	18	-	1 583	1 065	518	67,3%	1 779	582
Property payments	2 200	2 000	-	4 200	1 512	2 688	36,0%	412	216
Transport provided: Departmental activity	-	-	-	-	(1)	1	-	-	-
Travel and subsistence	6 388	(112)	-	6 276	5 385	891	85,8%	5 520	4 098
Training and development	6 188	345	-	6 533	6 535	(2)	100,0%	4 570	2 946
Operating payments	373	150	-	523	439	84	83,9%	768	255
Venues and facilities	2 766	(544)	-	2 222	828	1 394	37,3%	1 299	548
Rental and hiring	1 277	-	(372)	905	641	264	70,8%	1 200	173
Interest and rent on land	-	-	-	-	-	-	-	87	86
Interest (Incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	87	86
Transfers and subsidies	21 623	-	4 302	25 925	23 745	2 180	91,8%	17 492	17 096
Departmental agencies and accounts	7	14	-	21	20	1	95,2%	7	6
Departmental agencies	7	14	-	21	20	1	95,2%	7	6
Households	21 616	(14)	4 302	25 904	23 725	2 179	91,6%	17 485	17 090
Social benefits	216	-	-	216	817	(601)	378,2%	1 285	1 281
Other transfers to households	21 400	(14)	4 302	25 688	22 908	2 780	89,2%	16 200	15 809
Payments for capital assets	7 819	-	-	7 819	4 699	3 120	60,1%	19 514	181
Machinery and equipment	7 819	-	-	7 819	4 699	3 120	60,1%	19 514	181
Other machinery and equipment	7 819	-	-	7 819	4 699	3 120	60,1%	19 514	181
	224 279	-	(6 770)	217 509	209 284	8 225	96,2%	249 180	191 395

Programme 3: POLICY AND GOVERNANCE

	2022/23							2021/22	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Sub programme									
1. <u>SPECIAL PROGRAMMES</u>	10 331	581	-	10 912	10 839	73	99,3%	10 381	9 238
2. <u>INTER-GOVERNMENTAL RELATIONS</u>	6 284	(162)	-	6 122	5 980	142	97,7%	6 560	6 021
3. <u>PROVINCIAL POLICY MANAGEMENT</u>	37 135	(1 447)	(3 300)	32 388	32 300	88	99,7%	30 332	29 578
4. <u>PREMIER'S PRIORITY PROGRAMMES</u>	13 275	(2 455)	-	10 820	10 066	754	93,0%	13 983	10 367
5. <u>PROGRAMME SUPPORT</u>	26 413	3 483	(700)	29 196	27 891	1 305	95,5%	25 537	23 914
	93 438	-	(4 000)	89 438	87 076	2 362	97,4%	86 793	79 118
Economic classification									
Current payments	92 401	-	(4 000)	88 401	86 315	2 086	97,8%	85 193	78 258
Compensation of employees	73 794	(1)	(4 000)	69 793	69 756	37	99,9%	70 679	70 669
Salaries and wages	62 041	2 366	(4 000)	60 407	60 372	35	99,9%	61 297	61 289
Social contributions	11 753	(2 367)	-	9 386	9 384	2	100,0%	9 382	9 380
Goods and services	18 607	1	(22)	18 586	16 537	2 049	89,0%	14 514	7 589
Administrative fees	370	4	-	374	329	45	88,0%	50	-
Advertising	85	(20)	-	65	-	65	-	1 139	965
Minor assets	-	-	-	-	4	(4)	-	153	-
Catering: Departmental activities	1 119	164	-	1 283	1 102	181	85,9%	1 192	313
Communication (G&S)	980	(39)	-	941	838	103	89,1%	1 142	867
Computer services	677	-	-	677	8	669	1,2%	650	626
Consultants: Business and advisory services	85	-	-	85	117	(32)	137,6%	55	36
Consumable supplies	372	127	-	499	327	172	65,5%	527	185
Consumable: Stationery, printing and office supplies	511	(184)	-	327	115	212	35,2%	716	150
Transport provided: Departmental activity	610	-	-	610	586	24	96,1%	530	325
Travel and subsistence	5 504	337	-	5 841	6 072	(231)	104,0%	4 863	2 808
Training and development	212	-	-	212	173	39	81,6%	7	-
Operating payments	5 477	(1 192)	-	4 285	4 216	69	98,4%	150	-
Venues and facilities	1 353	765	-	2 118	1 510	608	71,3%	2 030	1 250
Rental and hiring	1 252	39	(22)	1 269	1 140	129	89,8%	1 310	64
Interest and rent on land	-	-	22	22	22	-	100,0%	-	-
Interest (Incl. interest on unitary payments (PPP))	-	-	22	22	22	-	100,0%	-	-
Transfers and subsidies	605	-	-	605	597	8	98,7%	856	764
Households	605	-	-	605	597	8	98,7%	856	764
Social benefits	605	-	-	605	597	8	98,7%	856	764
Payments for capital assets	432	-	-	432	164	268	38,0%	744	96
Machinery and equipment	432	-	-	432	164	268	38,0%	744	96
Other machinery and equipment	432	-	-	432	164	268	38,0%	744	96
	93 438	-	(4 000)	89 438	87 076	2 362	97,4%	86 793	79 118

NORTH WEST: OFFICE OF THE PREMIER

Notes to the Appropriation Statement

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

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

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

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

3 Detail on payments for financial assets

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

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

4.1 Per programme:

Final Budget	Actual Expenditure	Variance	Variance as a % of Final Budget
R'000	R'000	R'000	%

Administration

126 164	123 845	2 319	2%
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The programme is spending is on par with the 2% spending threshold.

Institutional Development

217 509	209 284	8 225	4%
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The programme is underspending by 4%, due to IT procurement that delayed because of SITA legislative processes

Policy and Governance

89 438	87 076	2 362	3%
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The programme is underspending by 3%, board-oversight processes which delayed implementation of projects in the office and general delays in procurement of goods and services.

4,2 Per economic classification:

Final Budget	Actual Expenditure	Variance	Variance as a % of Final Budget
R'000	R'000	R'000	%

Current expenditure

Compensation of employees	249 828	249 157	671	0%
Goods and services	134 311	128 614	5 697	4%
Interest and rent on land	22	22	0	0%

Transfers and subsidies

Provinces and municipalities			0	0
Departmental agencies and accounts	7	-	7	1
Higher education institutions				
Public corporations and private enterprises				
Foreign governments and international organisations				
Non-profit institutions				
Households	28 078	25 044	3034	11%

Payments for capital assets

Buildings and other fixed structures				
Machinery and equipment	10 993	7 579	3414	31%
Heritage assets				
Specialised military assets				
Biological assets				
Land and subsoil assets				
Software and other intangible assets				
Payments for financial assets	9 872	9 872	-	0%

Compensation of Employees

Expenditure is on par with the benchmark by 100% .

Goods and services

Information Technology and Communication;
IT procurement delayed due SITA legislative processes and also there was a slow movement on Office projects due to board-oversight processes that delayed implementation of projects.

Transfers and Subsidies

H/H:Bursaries(Non-Employees) has an unspending of R2.7 million which came as result of delayed submission of accounts statements by students.

Machinery and Equipment

The allocation for 2022/23 amounts to R10.993 million.

Actual expenditure at the end of March 2023 amounted to R7.579 million.

The under-expenditure amounts to 31%.

The underspending is mainly contributed by delayed processes of procuring computer equipments and SITA related procurements in connection with the mainframes.

Payment of Capital Assets

Expenditure is on par with the benchmark by 100% .

4,3 Per conditional grant

Final Budget	Actual Expenditure	Variance	Variance as a % of Final Budget
R'000	R'000	R'000	%

Only show the conditional grants applicable to the department

NORTH WEST: OFFICE OF THE PREMIER

Statement of Financial Performance

	<i>Note</i>	2022/23 R'000	2021/22 R'000
REVENUE			
Annual appropriation	<u>1</u>	433 111	451 570
Statutory appropriation	<u>2</u>	-	-
Departmental revenue	<u>3</u>	775	-
NRF Receipts		-	-
Aid assistance		-	-
TOTAL REVENUE		433 886	451 570
EXPENDITURE			
Current expenditure			
Compensation of employees	<u>5</u>	249 159	248 569
Goods and services	<u>6</u>	128 614	104 815
Interest and rent on land	<u>7</u>	22	90
Aid assistance	<u>4</u>	-	-
Total current expenditure		377 795	353 474
Transfers and subsidies			
Transfers and subsidies	<u>9</u>	25 064	19 071
Aid assistance	<u>4</u>	-	-
Total transfers and subsidies		25 064	19 071
Expenditure for capital assets			
Tangible assets	<u>10</u>	7 455	2 337
Intangible assets	<u>10</u>	-	-
Total expenditure for capital assets		7 455	2 337
Unauthorised expenditure approved without funding		-	-
Payments for financial assets	<u>8</u>	9 872	-
TOTAL EXPENDITURE		420 186	374 882
SURPLUS/(DEFICIT) FOR THE YEAR		13 700	76 688
Reconciliation of Net Surplus/(Deficit) for the year			
Voted Funds		12 925	76 688
Annual appropriation		12 921	76 688
Statutory Appropriation		-	-
Conditional grants		-	-
Departmental revenue and NRF Receipts	<u>18</u>	775	-
Aid assistance	<u>4</u>	-	-
SURPLUS/(DEFICIT) FOR THE YEAR		13 700	76 688

NORTH WEST: OFFICE OF THE PREMIER

Statement of Financial Position

	Note	2022/23 R'000	2021/22 R'000
ASSETS			
Current Assets		12 769	63 326
Cash and cash equivalents	<u>11</u>	11 275	58 887
Other financial assets	<u>12</u>	-	-
Prepayments and advances	<u>13</u>	-	-
Receivables	<u>14</u>	1 494	4 439
Loans	<u>16</u>	-	-
Aid assistance prepayments	<u>4</u>	-	-
Aid assistance receivable	<u>4</u>	-	-
Non-Current Assets		27 208	38 311
Investments	<u>15</u>	-	-
Prepayments and advances	<u>13</u>	-	-
Receivables	<u>14</u>	27 208	38 311
Loans	<u>16</u>	-	-
Other financial assets	<u>12</u>	-	-
TOTAL ASSETS		39 977	101 637
LIABILITIES			
Current Liabilities		13 153	76 762
Voted funds to be surrendered to the Revenue Fund	<u>17</u>	12 926	76 688
Departmental revenue and NRF Receipts to be surrendered to the Revenue Fund	<u>18</u>	170	14
Bank overdraft	<u>19</u>	-	-
Payables	<u>20</u>	57	60
Aid assistance repayable	<u>4</u>	-	-
Aid assistance unutilised	<u>4</u>	-	-
Non-Current Liabilities			
Payables	<u>21</u>	-	-
TOTAL LIABILITIES		13 153	76 762
NET ASSETS		26 824	24 875
Represented by:			
Capitalisation reserve		-	-
Recoverable revenue		26 824	24 875
Retained funds		-	-
Revaluation reserves		-	-
Unauthorised expenditure		-	-
TOTAL		26 824	24 875

NORTH WEST: OFFICE OF THE PREMIER

Statement of Changes in Net Assets

NET ASSETS		2022/23 R'000	2021/22 R'000
	Note		
Capitalisation Reserves			
Opening balance		-	-
Transfers:			
Movement in Equity			-
Movement in Operational Funds			-
Other movements			-
Closing balance		<u>-</u>	<u>-</u>
Recoverable revenue			
Opening balance		24 875	22 914
Transfers		1 949	1 961
Irrecoverable amounts written off	8,3		-
Debts revised			-
Debts recovered (included in departmental receipts)			-
Debts raised		1 949	1 961
Closing balance		<u>26 824</u>	<u>24 875</u>
Retained funds			
Opening balance		-	-
Transferred from voted funds to be surrendered (Parliament/Legislatures ONLY)			-
Utilised during the year			-
Other			-
Closing balance		<u>-</u>	<u>-</u>
Revaluation Reserves			
Opening balance		-	-
Revaluation adjustment (Housing departments)			-
Transfers			-
Other			-
Closing balance		<u>-</u>	<u>-</u>
Unauthorised expenditure			
Opening balance		-	-
Unauthorised expenditure - current year		-	-
Relating to overspending of the vote or main division within the vote			-
Incurred not in accordance with the purpose of the vote or main division			-
Amounts approved by Parliament/Legislature with funding			-
Amounts approved by Parliament/Legislature without funding and derecognised		-	-
Current			-
Capital			-
Transfers and subsidies			-
Amounts recoverable			-
Amounts written off			-
Closing balance		<u>-</u>	<u>-</u>
TOTAL		<u>26 824</u>	<u>24 875</u>

NORTH WEST: OFFICE OF THE PREMIER

Cash Flow Statement

	Note	2022/23 R'000	2021/22 R'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts		434 238	451 956
Annual appropriated funds received	1,1	433 111	451 570
Statutory appropriated funds received	2	-	-
Departmental revenue received	3	971	386
Interest received	3,3	156	-
NRF Receipts		-	-
Aid assistance received	4	-	-
Net (increase)/ decrease in working capital		2 942	3 414
Surrendered to Revenue Fund		-77 658	-44 176
Surrendered to RDP Fund/Donor		-	-
Current payments		-377 773	-353 102
Interest paid	7	-22	-90
Payments for financial assets		-9 872	-
Transfers and subsidies paid		-25 064	-19 071
Net cash flow available from operating activities	22	-53 209	38 931
CASH FLOWS FROM INVESTING ACTIVITIES			
Distribution/dividend received		-	-
Payments for capital assets	10	-7 455	-2 619
Proceeds from sale of capital assets	3,4	-	-
(Increase)/ decrease in loans		-	-
(Increase)/ decrease in investments		-	-
(Increase)/ decrease in other financial assets		-	-
(Increase)/decrease in non-current receivables	14	11 103	-1 955
Net cash flows from investing activities		3 648	-4 574
CASH FLOWS FROM FINANCING ACTIVITIES			
Increase/ (decrease) in net assets		1 949	1 961
Increase/ (decrease) in non-current payables		-	-
Net cash flows from financing activities		1 949	1 961
Net increase/ (decrease) in cash and cash equivalents		-47 612	36 318
Cash and cash equivalents at beginning of period		58 887	22 569
Unrealised gains and losses within cash and cash equivalents		-	-
Cash and cash equivalents at end of period	23	11 275	58 887

NORTH WEST: OFFICE OF THE PREMIER

Notes to the Annual Financial Statements

1

1,1 Annual Appropriation

Programmes	2022/23			2021/22		
	Final	Actual Funds	Funds not	Final	Appropriation	Funds not
	Budget	Received	requested/ not received	Budget	Received	requested/ not received
	R'000	R'000	R'000	R'000	R'000	R'000
1) ADMINISTRATION	115 394	115 394	-	115 597	115 597	-
2) INSTITUTIONAL DEVELOPMENT	224 279	224 279	-	249 180	249 180	-
3) POLICY AND GOVERNANCE	93 438	93 438	-	86 793	86 793	-
Total	433 111	433 111	-	451 570	451 570	-

The Office received all funds requested during the year.

1,2 Conditional grants**

	Note	2022/23 R'000	2021/22 R'000
Total grants received	45	-	-
Provincial grants included in Total Grants received		-	-

(** It should be noted that the Conditional grants are included in the amounts per the Final Appropriation in Note 1.1)

2 Statutory Appropriation

	2022/23 R'000	2021/22 R'000
0	-	-
0	-	-

Actual Statutory Appropriation received

-

3 Departmental Revenue

	Note	2022/23 R'000	2021/22 R'000
Tax revenue		-	-
Sales of goods and services other than capital assets	3,1	171	168
Fines, penalties and forfeits	3,2	-	-
Interest, dividends and rent on land	3,3	156	-
Sales of capital assets	3,4	-	-
Transactions in financial assets and liabilities	3,5	800	218
Transfer received	3,6	-	-
Total revenue collected		1 127	386
Less: Own revenue included in appropriation	18	352	386
Departmental revenue collected		775	-

The Office has over collected on revenue by an amount of R 774 505,86 during the year.

	Note	2022/23 R'000	2021/22 R'000
3,1 Sales of goods and services other than capital assets	3		
Sales of goods and services produced by the department		171	168
Sales by market establishment		-	-
Administrative fees		-	-
Other sales		171	168
Sales of scrap, waste and other used current goods		-	-
Total		171	168

	Note	2022/23 R'000	2021/22 R'000
3,2 Fines, penalties and forfeits	3		
Fines		-	-
Penalties		-	-
Forfeits		-	-
Total		-	-

	Note	2022/23 R'000	2021/22 R'000
3,3 Interest, dividends and rent on land	3		
Interest		156	-
Dividends		-	-
Rent on land		-	-
Total		156	-

	Note	2022/23 R'000	2021/22 R'000
3,4 Sales of capital assets	3		
Tangible capital assets		-	-
Buildings and other fixed structures		-	-
Machinery and equipment		-	-
Heritage assets		-	-
Specialised military assets		-	-
Land and subsoil assets		-	-
Biological assets		-	-
Intangible capital assets		-	-
Software		-	-
Mastheads and publishing titles		-	-
Patents, licences, copyright, brand names, trademarks		-	-
Recipes, formulae, prototypes, designs, models		-	-
Services and operating rights		-	-
Total		-	-

	Note	2022/23 R'000	2021/22 R'000
3,5 Transactions in financial assets and liabilities	3		
Loans and advances		-	-
Receivables		-	-
Forex gain		-	-
Other Receipts including Recoverable Revenue		800	218
Gains on GFECRA		-	-
Total		800	218

	Note	2022/23 R'000	2021/22 R'000
3,6 Transfers received	3		
Other governmental units		-	-
Higher education institutions		-	-
Foreign governments		-	-
International organisations		-	-
Public corporations and private enterprises		-	-
Households and non-profit institutions		-	-
Total		-	-

	Note	2022/23 R'000	2021/22 R'000
3.6.1 Donations received in-kind (not included in the main note)	3		
<i>(Treasury Regulation 21.2.4)</i>			
<i>List in-kind donations received</i>			
			-
			-
			-
			-
Total		-	-

	Amount received R'000	Amount paid to Revenue Fund R'000	Balance R'000
3,7 Cash received not recognised (not included in the main note) - 2022/23			
Name of entity			
			-
			-
			-
			-
Total	-	-	-

Cash received not recognised (not included in the main note) - 2021/22

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

	Note	2022/23 R'000	2021/22 R'000
4 Aid Assistance			
Opening Balance		-	-
Prior period error			
As restated		-	-
Transferred from statement of financial performance		-	-
Transferred to/from retained funds			-
Paid during the year			-
Closing Balance		-	-

	Note	2022/23 R'000	2021/22 R'000
4.1 Analysis of balance by source	4		
Aid assistance from RDP			-
Aid assistance from other sources			-
CARA Funds			-
Closing Balance		-	-

	Note	2022/23 R'000	2021/22 R'000
4.2 Analysis of balance			
Aid assistance receivable			-
Aid assistance prepayments (Not expensed)			-
Aid assistance unutilised			-
Aid assistance repayable			-
Closing balance	4	-	-
Aid assistance not requested/not received			-

4.2.1 Aid assistance prepayments (expensed) - 2022/23

("prepayments expensed" not permitted from 1 April 2023)

	Amount as at 1 April 2022 R'000	Less: Received in the current year R'000	Add/Less: Other R'000	Add: Current Year prepayments R'000	Amount as at 31 March 2023 R'000
Goods and services	-				-
Interest and rent on land	-				-
Transfers and subsidies	-				-
Capital assets	-				-
Other	-				-
Closing balance	-	-	-	-	-

Aid assistance prepayments (expensed) - 2021/22

	Amount as at 1 April 2021	Less: Received in the current year	Add/Less: Other	Add: Current Year prepayments	Amount as at 31 March 2022
	R'000	R'000	R'000	R'000	R'000
Goods and services	-	-	-	-	-
Interest and rent on land	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-
Capital assets	-	-	-	-	-
Other	-	-	-	-	-
Closing balance	-	-	-	-	-

4,3 Prior period error

Note

2021/22
R'000

Nature of prior period error

Relating to 2020/21(affecting the opening balance)

-

Relating to 2021/22

-

Total prior period errors

-

4,4 Aid assistance expenditure per economic classification

Note

2022/23
R'0002021/22
R'000

Current

-

-

Capital

10

-

-

Transfers and subsidies

-

-

Total aid assistance expenditure

-

-

4,5 Donations received in kind (not included in the main note)

(Treasury Regulation 21.2.4)

List in kind donations received

2022/23
R'0002021/22
R'000

-

-

-

-

-

Total

-

-

	<i>Note</i>	2022/23 R'000	2021/22 R'000
5 Compensation of Employees			
5,1 Salaries and wages			
Basic salary		168 192	167 124
Performance award		19	1 828
Service Based		899	790
Compensative/circumstantial		6 839	6 308
Periodic payments		-	-
Other non-pensionable allowances		41 329	41 565
Total		217 278	217 615
	<i>Note</i>	2022/23 R'000	2021/22 R'000
5,2 Social Contributions			
Employer contributions			
Pension		20 448	20 211
Medical		11 381	10 697
UIF		-	-
Bargaining council		52	46
Official unions and associations		-	-
Insurance		-	-
Total		31 881	30 954
Total compensation of employees		249 159	248 569
Average number of employees		444	449
	<i>Note</i>	2022/23 R'000	2021/22 R'000
6 Goods and services			
Administrative fees		952	624
Advertising		4 157	3 852
Minor assets	6,1	142	22
Bursaries (employees)		117	128
Catering		2 076	763
Communication		8 237	7 553
Computer services	6,2	46 391	59 735
Consultants: Business and advisory services		4 783	280
Legal services		9 198	904
Contractors		591	146
Audit cost – external	6,3	5 828	4 072
Fleet services		4 705	4 238
Inventories	6,4	-	-
Consumables	6,5	3 161	2 108
Operating leases		2 513	2 651
Property payments	6,6	1 512	374
Rental and hiring		1 894	1 013
Transport provided as part of the departmental activities		634	468
Travel and subsistence	6,7	17 770	8 900
Venues and facilities		4 451	2 736
Training and development		7 954	3 349
Other operating expenditure	6,8	1 548	899
Total		128 614	104 815

	2022/23	2021/22
Note	R'000	R'000
<u>6</u>		
	142	22
	-	-
	-	-
	-	-
	142	22
	-	-
	-	-
	-	-
	-	-
	-	-
	142	22
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
	142	22
	2022/23	2021/22
Note	R'000	R'000
<u>6</u>		
	25 166	15 543
	21 225	44 192
	46 391	59 735
	2022/23	2021/22
Note	R'000	R'000
<u>6</u>		
	5 828	4 072
	-	-
	-	-
	-	-
	-	-
	5 828	4 072
	2022/23	2021/22
Note	R'000	R'000
<u>6</u>		
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
6.4.1	-	-
	-	-

6.4.1 Other Supplies

Ammunition and security supplies	-	-
Assets for distribution	-	-
Machinery and equipment	-	-
School furniture	-	-
Sports and recreation	-	-
Library material	-	-
Other assets for distribution	-	-
Other	-	-
Total	6,4	-

6.5 Consumables

	Note	2022/23 R'000	2021/22 R'000
Consumable supplies	<u>6</u>	1 367	1 089
Uniform and clothing		67	114
Household supplies		963	648
Building material and supplies		-	-
Communication accessories		6	-
IT consumables		23	112
Other consumables		308	215
Stationery, printing and office supplies		1 794	1 019
Total		3 161	2 108

6.6 Property payments

	Note	2022/23 R'000	2021/22 R'000
Municipal services	<u>6</u>	-	-
Property management fees		-	-
Property maintenance and repairs		-	-
Other		1 512	374
Total		1 512	374

6.7 Travel and subsistence

	Note	2022/23 R'000	2021/22 R'000
Local	<u>6</u>	17 016	8 900
Foreign		754	-
Total		17 770	8 900

6.8 Other operating expenditure

	Note	2022/23 R'000	2021/22 R'000
Professional bodies, membership and subscription fees	<u>6</u>	-	-
Resettlement costs		121	575
Other		1 427	324
Total		1 548	899

	2022/23 R'000	2021/22 R'000
6,9 Remuneration of members of a commission or committee of inquiry (Included in Consultants: Business and advisory services) (Treasury Regulation 20.2.4)		
Name of Commission / Committee of inquiry		
Provincial Growth Development Strategy	1 374	-
Veterans of the Liberation Struggle	870	-
Mega Infrastructure Project	1 089	-
	-	-
Total	3 333	-

Provincial Growth Development Strategy & Mega Infrastructure Project: The executive Authority of the Office of the Premier had given approvals during November 2021, the establishment of Panel of Experts to review the PGDS and another Panel of Experts to advice on Mega Infrastructure Projects in the Province

Veterans of the Liberation Struggle: Establishment of the Task Team for the Profiling veterans of the liberation struggle in the North West

	Note	2022/23 R'000	2021/22 R'000
7 Interest and Rent on Land			
Interest paid		22	90
Rent on land		-	-
Total		22	90

	Note	2022/23 R'000	2021/22 R'000
8 Payments for financial assets			
Material losses through criminal conduct		-	-
Theft	8,4	-	-
Other material losses	8,1	-	-
Purchase of equity		-	-
Extension of loans for policy purposes		-	-
Other material losses written off	8,2	-	-
Debts written off	8,3	9 872	-
Forex losses	8,5	-	-
Debt take overs		-	-
Losses on GFECRA		-	-
Total		9 872	-

	Note	2022/23 R'000	2021/22 R'000
8,1 Other material losses	<u>8</u>		
Nature of other material losses			
(Group major categories, but list material items)			
			-
			-
			-
			-
Total		-	-

	Note	2022/23 R'000	2021/22 R'000
8,2 Other material losses written off	<u>8</u>		
Nature of losses			
(Group major categories, but list material items)			
			-
			-
			-
			-
Total		-	-

		2022/23 R'000	2021/22 R'000
8,3 Debts written off	Note		
	8		
Nature of debts written off			
(Group major categories, but list material items: (debt written off relating to irregular expenditure, debt written off relating to recoverable revenue and other debts written off must be listed.)			
Irregular expenditure written off			-
			-
			-
			-
Total		-	-
Recoverable revenue written off			-
Microsoft license debt written off		9 174	-
Other entities debt written off		93	-
			-
			-
Total		9 267	-
Other debt written off			-
Supplier debt written off		543	-
Staff debt written off		62	-
			-
			-
Total		605	-
Total debt written off		9 872	-

		2022/23 R'000	2021/22 R'000
8,4 Details of theft	Note		
	8		
Nature of theft			
(Group major categories, but list material items)			
			-
			-
			-
			-
			-
Total		-	-

		2022/23 R'000	2021/22 R'000
8,5 Forex losses	Note		
	8		
Nature of losses			
(Group major categories, but list material items)			
			-
			-
			-
			-
Total		-	-

	Note	2022/23 R'000	2021/22 R'000
9 Transfers and Subsidies			
Provinces and municipalities	46, 47		-
Departmental agencies and accounts	ANNEXURE 1B	20	6
Higher education institutions	ANNEXURE 1C	-	-
Foreign governments and international organisations	ANNEXURE 1E	-	-
Public corporations and private enterprises	ANNEXURE 1D	-	-
Non-profit institutions	ANNEXURE 1F	-	-
Households	ANNEXURE 1G	25 044	19 065
Total		25 064	19 071

	Note	2022/23 R'000	2021/22 R'000
9.1 Donations made in kind (not included in the main note)			
<i>List in-kind donations made</i>	ANNEXURE 1J		
			-
			-
			-
			-
Total		-	-

	Note	2022/23 R'000	2021/22 R'000
10 Expenditure for capital assets			
Tangible capital assets		7 455	2 337
Buildings and other fixed structures	39	-	-
Heritage assets	37, 39	-	-
Machinery and equipment	37	7 455	2 337
Specialised military assets	37	-	-
Land and subsoil assets	39	-	-
Biological assets	37	-	-
Intangible capital assets	38	-	-
Software		-	-
Mastheads and publishing titles		-	-
Patents, licences, copyright, brand names, trademarks		-	-
Recipes, formulae, prototypes, designs, models		-	-
Services and operating rights		-	-
Total		7 455	2 337

The following amounts have been included as project costs in Expenditure for capital assets:

Compensation of employees		-
Goods and services		-
Total		-

10,1 Analysis of funds utilised to acquire capital assets - 2022/23

	Voted Funds R'000	Aid assistance R'000	TOTAL R'000
Tangible capital assets	7 455	-	7 455
Buildings and other fixed structures			-
Heritage assets			-
Machinery and equipment	7 455		7 455
Specialised military assets			-
Land and subsoil assets			-
Biological assets			-
Intangible capital assets	-	-	-
Software			-
Mastheads and publishing titles			-
Patents, licences, copyright, brand names, trademarks			-
Recipes, formulae, prototypes, designs, models			-
Services and operating rights			-
Total	7 455	-	7 455

10,2 Analysis of funds utilised to acquire capital assets - 2021/22

	Voted Funds R'000	Aid assistance R'000	TOTAL R'000
Tangible capital assets	2 337	-	2 337
Buildings and other fixed structures	-	-	-
Heritage assets	-	-	-
Machinery and equipment	2 337	-	2 337
Specialised military assets	-	-	-
Land and subsoil assets	-	-	-
Biological assets	-	-	-
Intangible capital assets	-	-	-
Software	-	-	-
Mastheads and publishing titles	-	-	-
Patents, licences, copyright, brand names, trademarks	-	-	-
Recipes, formulae, prototypes, designs, models	-	-	-
Services and operating rights	-	-	-
Total	2 337	-	2 337

10,3 Finance lease expenditure included in Expenditure for capital assets

	2022/23 R'000	2021/22 R'000
Tangible capital assets		
Buildings and other fixed structures		-
Heritage assets		-
Machinery and equipment	947	846
Specialised military assets		-
Land and subsoil assets		-
Biological assets		-
Total	947	846

	<i>Note</i>	2022/23 R'000	2021/22 R'000
11 Cash and Cash Equivalents			
Consolidated Paymaster General Account		11 275	76 639
Cash receipts		-	-
Disbursements		-	-17 752
Cash on hand		-	-
Investments (Domestic)		-	-
Investments (Foreign)		-	-
Total		11 275	58 887

	<i>Note</i>	2022/23 R'000	2021/22 R'000
12 Other Financial Assets			
Current			
Local			
			-
			-
			-
			-
Total		-	-
Foreign			
			-
			-
			-
			-
Total		-	-
Total Current other financial assets		-	-

	<i>Note</i>	2022/23 R'000	2021/22 R'000
Non-Current			
Local			
			-
			-
			-
			-
Total		-	-
Foreign			
			-
			-
			-
			-
Total		-	-
Total Non-Current other financial assets		-	-

	Note	2022/23 R'000	2021/22 R'000
13 Prepayments and Advances			
Staff advances		-	-
Travel and subsistence		-	-
Prepayments (Not expensed)	13,2	-	-
Advances paid (Not expensed)	13,1	-	-
SOCPEN advances		-	-
Total		<u>-</u>	<u>-</u>

Analysis of Total Prepayments and advances

Current Prepayments and advances		-
Non-current Prepayments and advances		-
Total		<u>-</u>

13,1 Advances paid (Not expensed)

	Note	Balance as at 1 April 2022 R'000	Less: Amount expensed in current year R'000	Add/Less: Other R'000	Add: Current Year advances R'000	Balance as at 31 March 2023 R'000
	13					
National departments		-				-
Provincial departments		-				-
Public entities		-				-
Other institutions		-				-
Total		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

	Note	Balance as at 1 April 2021 R'000	Less: Amount expensed in current year R'000	Add/Less: Other R'000	Add: Current Year advances R'000	Balance as at 31 March 2022 R'000
Advances paid (Not expensed)	13					
National departments		-	-	-	-	-
Provincial departments		-	-	-	-	-
Public entities		-	-	-	-	-
Other institutions		-	-	-	-	-
Total		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

13,2 Prepayments (Not expensed)

	Note	Balance as at 1 April 2022 R'000	Less: Amount expensed in current year R'000	Add/Less: Other R'000	Add: Current Year prepayments R'000	Balance as at 31 March 2023 R'000
	13					
<i>Listed by economic classification</i>						
Goods and services		-				-
Interest and rent on land		-				-
Transfers and subsidies		-				-
Capital assets		-				-
Other		-				-
Total		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

	Note	Balance as at 1 April 2021	Less: Amount expensed in current year	Add/Less: Other	Add: Current Year prepayments	Balance as at 31 March 2022
		R'000	R'000	R'000	R'000	R'000
Prepayments (Not expensed)	13					
<i>Listed by economic classification</i>						
Goods and services		-	-	-	-	-
Interest and rent on land		-	-	-	-	-
Transfers and subsidies		-	-	-	-	-
Capital assets		-	-	-	-	-
Other		-	-	-	-	-
Total		-	-	-	-	-

13,3 Prepayments (Expensed) ("prepayments expensed" not permitted from 1 April 2023)

	'Balance as at 1 April 2022	Less: Received in the current year	Add/Less: Other	Add: Current Year prepayments	Amount as at 31 March 2023
	R'000	R'000	R'000	R'000	R'000
<i>Listed by economic classification</i>					
Goods and services	9 728	-13 939		9 243	5 032
Interest and rent on land	-				-
Transfers and subsidies	-				-
Capital assets	-				-
Other	-				-
Total	9 728	-13 939	-	9 243	5 032

	'Balance as at 1 April 2021	Less: Received in the current year	Add/Less: Other	Add: Current Year prepayments	Amount as at 31 March 2022
	R'000	R'000	R'000	R'000	R'000
Prepayments (Expensed)					
<i>Listed by economic classification</i>					
Goods and services	3 783	-2 432	-	8 377	9 728
Interest and rent on land	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-
Capital assets	-	-	-	-	-
Other	-	-	-	-	-
Total	3 783	-2 432	-	8 377	9 728

13,4 Advances paid (Expensed) ("advances expensed" not permitted from 1 April 2023)

	Balance as at 1 April 2022	Less: Received in the current year	Add/Less: Other	Add: Current Year advances	Amount as at 31 March 2023
	R'000	R'000	R'000	R'000	R'000
National departments	546	-144	-402		-
Provincial departments	-				-
Public entities	-				-
Other institutions	-				-
Total	546	-144	-402	-	-

	Balance as at 1 April 2021	Less: Received in the current year	Add/Less: Other	Add: Current Year advances	Amount as at 31 March 2022
	R'000	R'000	R'000	R'000	R'000
Advances paid (Expensed)					
National departments	342	-342	-	546	546
Provincial departments	-	-	-	-	-
Public entities	-	-	-	-	-
Other institutions	-	-	-	-	-
Total	342	-342	-	546	546

	Note	2022/23			2021/22		
		Current R'000	Non-current R'000	Total R'000	Current R'000	Non-current R'000	Total R'000
14 Receivables							
Claims recoverable	<u>14.1</u>	1 436	1	1 437	4 428	12 605	17 033
Trade receivables	<u>14.2</u>			-	-	-	-
Recoverable expenditure	<u>14.3</u>			-	-	-	-
Staff debt	<u>14.4</u>	58	326	384	11	386	397
Other receivables	<u>14.5</u>		26 881	26 881	-	25 320	25 320
Total		1 494	27 208	28 702	4 439	38 311	42 750

	Note	2022/23 R'000	2021/22 R'000
14.1 Claims recoverable	<u>14</u>		
National departments			-
Provincial departments		1 437	16 950
Foreign governments			-
Public entities			83
Private enterprises			-
Higher education institutions			-
Households and non-profit institutions			-
Local governments			-
Total		1 437	17 033

	Note	2022/23 R'000	2021/22 R'000
14.2 Trade receivables	<u>14</u>		
(Group major categories, but list material items)			-
			-
			-
			-
Total		-	-

	Note	2022/23 R'000	2021/22 R'000
14.3 Recoverable expenditure	<u>14</u>		
(Group major categories, but list material items)			-
			-
			-
Total		-	-

	Note	2022/23 R'000	2021/22 R'000
14,4 Staff debt	14		
(Group major categories, but list material items)			
Current employees		60	46
Ex - employees		324	351
		-	-
Total		384	397

	Note	2022/23 R'000	2021/22 R'000
14,5 Other receivables	14		
(Group major categories, but list material items)			
Statutory Appropriation receivables			-
Unauthorised expenditure			-
Irregular expenditure			-
Fruitless and wasteful expenditure		26 793	24 729
		-	-
Supplier debt		88	591
		-	-
Total		26 881	25 320

	Note	2022/23 R'000	2021/22 R'000
14,6 Impairment of receivables			
Estimate of impairment of receivables		41	212
Total		41	212

	Note	2022/23 R'000	2021/22 R'000
15 Investments			
Non-Current			
Shares and other equity			
(List investments at cost)			
			-
			-
			-
			-
Total		-	-

	Note	2022/23 R'000	2021/22 R'000
Securities other than shares	Annex 2A		
(List investments at cost)			
			-
			-
			-
			-
Total		-	-

Total non-current		-	-
--------------------------	--	----------	----------

	Note	2022/23 R'000	2021/22 R'000
Analysis of non current investments			
Opening balance		-	-
Additions in cash			-
Disposals for cash			-
Non-cash movements			-
Closing balance		<u>-</u>	<u>-</u>
	Note	2022/23 R'000	2021/22 R'000
15,1 Impairment of investments			
Estimate of impairment of investments			-
Total		<u>-</u>	<u>-</u>
	Note	2022/23 R'000	2021/22 R'000
16 Loans			
Public corporations		-	-
Higher education institutions		-	-
Foreign governments		-	-
Private enterprises		-	-
Non-profit institutions		-	-
Staff loans		-	-
Total		<u>-</u>	<u>-</u>
	Note	2022/23 R'000	2021/22 R'000
Analysis of Balance			
Opening balance		-	-
New Issues			-
Repayments			-
Write-offs			-
Closing balance		<u>-</u>	<u>-</u>
	Note	2022/23 R'000	2021/22 R'000
16,1 Impairment of loans			
Estimate of impairment of loans			-
Total		<u>-</u>	<u>-</u>

	Note	2022/23 R'000	2021/22 R'000
17 Voted Funds to be Surrendered to the Revenue Fund			
Opening balance		76 688	43 775
Prior period error	17,2		
As restated		76 688	43 775
Transfer from statement of financial performance (as restated)		12 925	76 688
Add: Unauthorised expenditure for current year			-
Voted funds not requested/not received	1,1	-	-
Transferred to retained revenue to defray excess expenditure (Parliament/Legislatures ONLY)	17,1		-
Conditional grants surrendered by the provincial department	17,3	-	
Paid during the year		-76 687	-43 775
Closing balance		12 926	76 688

	Note	2022/23 R'000	2021/22 R'000
17,1 Voted funds/(Excess expenditure) transferred to the retained funds (Parliament/Legislature)	17		
Opening balance			-
Transfer from the statement of financial performance			-
Transfer from Departmental Revenue to defray excess expenditure	18		-
Closing balance		-	-

	Note	2021/22 R'000
17,2 Prior period error		
Nature of prior period error	17	
Relating to 2020/21 (affecting the opening balance)		-
Relating to 2021/22		-
Total		-

	Note	2022/23 R'000	2021/22 R'000
17,3 Reconciliation of unspent conditional grants			
Total conditional grants received	1,2	-	-
Total conditional grants spent			-
Unspent conditional grants to be surrendered		-	-
Less: Paid to the Provincial Revenue Fund by Provincial department			-
Approved for rollover			-
Not approved for rollover			-
Add: Received from provincial revenue fund by national department			-
Due by the Provincial Revenue Fund	17	-	-

		2022/23 R'000	2021/22 R'000
18 Departmental revenue and NRF Receipts to be surrendered to the Revenue Fund	<i>Note</i>		
Opening balance		14	29
Prior period error			
As restated	18,1	14	29
Transfer from Statement of Financial Performance (as restated)		775	-
Own revenue included in appropriation		352	386
Transfer from aid assistance	4		-
Transfer to voted funds to defray expenditure (Parliament/Legislatures ONLY)	17,1		-
Paid during the year		-971	-401
Closing balance		170	14

18,1 Prior period error	<i>Note</i>	2021/22 R'000
Nature of prior period error	18	-
Relating to 2020/21 (affecting the opening balance)		
Relating to 2021/22		-
Total		-

		2022/23 R'000	2021/22 R'000
19 Bank Overdraft	<i>Note</i>		
Consolidated Paymaster General Account			-
Fund requisition account			-
Overdraft with commercial banks (Local)			-
Overdraft with commercial banks (Foreign)			-
Total		-	-

		2022/23 R'000	2021/22 R'000
20 Payables - current	<i>Note</i>		
Amounts owing to other entities		-	-
Advances received	20,1	-	-
Clearing accounts	20,2	42	44
Other payables	20,3	15	16
Total		57	60

		2022/23 R'000	2021/22 R'000
20,1 Advances received	Note 20		
National departments	<u>Annex 8B</u>	-	-
Provincial departments	<u>Annex 8B</u>	-	-
Public entities	<u>Annex 8B</u>	-	-
Other institutions	<u>Annex 8B</u>	-	-
Total		<u>-</u>	<u>-</u>

		2022/23 R'000	2021/22 R'000
20,2 Clearing accounts	Note 20		
(Identify major categories, but list material amounts)			
Income Tax		41	44
Bargain Council			-
Government Employee Housing Scheme		1	-
		-	-
Total		<u>42</u>	<u>44</u>

		2022/23 R'000	2021/22 R'000
20,3 Other payables	Note 20		
(Identify major categories, but list material amounts)			
Department of Public Works (Rental Housing)		15	16
		-	-
		-	-
		-	-
Total		<u>15</u>	<u>16</u>

		2022/23			2021/22
		One to two years	Two to three years	More than three years	Total
	Note	R'000	R'000	R'000	R'000
21 Payables – non-current					
Amounts owing to other entities					-
Advances received	<u>21.1</u>				-
Other payables	<u>21.2</u>				-
Total		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

		2022/23 R'000	2021/22 R'000
21,1 Advances received	<i>Note</i>		
National departments	<u>21</u>		
Provincial departments	<u>Annex 8B</u>	-	-
Public entities	<u>Annex 8B</u>	-	-
Other institutions	<u>Annex 8B</u>	-	-
Total		<u>-</u>	<u>-</u>

		2022/23 R'000	2021/22 R'000
21,2 Other payables	<i>Note</i>		
(Identify major categories, but list material amounts)	<u>21</u>		
			-
			-
			-
Total		<u>-</u>	<u>-</u>

		2022/23 R'000	2021/22 R'000
22 Net cash flow available from operating activities	<i>Note</i>		
Net surplus/(deficit) as per Statement of Financial Performance		13 700	76 688
Add back non cash/cash movements not deemed operating activities		-66 909	-37 757
(Increase)/decrease in receivables		2 945	3 509
(Increase)/decrease in prepayments and advances		-	-
(Increase)/decrease in other current assets		-	-
Increase/(decrease) in payables – current		-3	-95
Proceeds from sale of capital assets		-	-
Proceeds from sale of investments		-	-
(Increase)/decrease in other financial assets		-	-
Expenditure on capital assets		7 455	2 619
Surrenders to Revenue Fund		-77 658	-44 176
Surrenders to RDP Fund/Donor		-	-
Voted funds not requested/not received		-	-
Own revenue included in appropriation		352	386
Other non-cash items		-	-
Net cash flow generated by operating activities		<u>-53 209</u>	<u>38 931</u>

		2022/23 R'000	2021/22 R'000
23 Reconciliation of cash and cash equivalents for cash flow purposes	<i>Note</i>		
Consolidated Paymaster General account		11 275	76 639
Fund requisition account		-	-
Cash receipts		-	-
Disbursements		-	-17 752
Cash on hand		-	-
Cash with commercial banks (Local)		-	-
Cash with commercial banks (Foreign)		-	-
Total		<u>11 275</u>	<u>58 887</u>

			2022/23 R'000	2021/22 R'000
	Note			
24 Contingent liabilities and contingent assets				
24,1 Contingent liabilities				
Liable to	Nature			
Motor vehicle guarantees	Employees	<u>Annex 3A</u>		-
Housing loan guarantees	Employees	<u>Annex 3A</u>		-
Other guarantees		<u>Annex 3A</u>		-
Claims against the department		<u>Annex 3B</u>	421 159	386 280
Intergovernmental payables		<u>Annex 5</u>	11 639	11 944
Environmental rehabilitation liability		<u>Annex 3B</u>		-
Other		<u>Annex 3B</u>		-
Total			432 798	398 224

The claims against the department are as follows:

1. Labour matter - Contractual Settlement dispute: KL Sebegu - R3 444 852
2. Dispute arising from failure to pay for legal services rendered on behalf of Kgosi Mogale of Bapo Ba Mogale: Khanyisa Mogale Inc - R4 874 475
3. Rescission of Court Order 50/15 for the taxation which was submitted for the amount of R2 283 467 Premier is 2nd Respondent, while the NW Commission of Inquiry is the first Respondent: George Pogisho Moselehi Matlhaku
4. Civil claim for services rendered: Friendly Hand Trading Projects - R905 110
5. Civil claim - Application to declare an Arbitration Award an Order of Court: Nepo Data Dynamics (Pty) Ltd - R263 177935
6. Third application for rescission of constitutional court judgement by Valor IT - R146 473 747

			2022/23 R'000	2021/22 R'000
	Note			
24,2 Contingent assets				
Nature of contingent asset				
Livifusion			75 337	75 337
Total			75 337	75 337

The Office has instituted a claim against Livifusion amounting to R75 337 000, based on amounts previously paid without substantiation.

			2022/23 R'000	2021/22 R'000
	Note			
25 Capital commitments				
Buildings and other fixed structures				-
Heritage assets				-
Machinery and equipment			8 247	11 615
Specialised military assets				-
Land and subsoil assets				-
Biological assets				-
Intangible assets				-
Total			8 247	11 615

		2022/23 R'000	2021/22 R'000
26 Accruals and payables not recognised			
26,1 Accruals			
Listed by economic classification	30 days	30+ days	Total
Goods and services	3 775	10 959	14 734
Interest and rent on land			-
Transfers and subsidies	1	6	7
Capital assets	1 057		1 057
Other			-
Total	4 833	10 965	15 798

	Note	2022/23 R'000	2021/22 R'000
Listed by programme level			
Administration		2 509	1 217
Institutional Development		12 892	8 551
Policy and Governance		397	3 289
Total		15 798	13 057

Major creditors attributable to:

SITA-R8m

Department of Justice-R2,9m

26,2 Payables not recognised			
Listed by economic classification	30 days	30+ days	Total
Goods and services	3 117	159	3 276
Interest and rent on land			-
Transfers and subsidies			-
Capital assets			-
Other			-
Total	3 117	159	3 276

	Note	2022/23 R'000	2021/22 R'000
Listed by programme level			
Administration		207	602
Institutional Development		2 898	2 276
Policy and Governance		171	98
Total		3 276	2 976

	Note	2022/23 R'000	2021/22 R'000
Included in the above totals are the following:			
Confirmed balances with departments	<u>Annex 5</u>	1 554	3 549
Confirmed balances with other government entities	<u>Annex 5</u>	3 054	5 957
Total		4 608	9 506

	Note	2022/23 R'000	2021/22 R'000
27 Employee benefits			
Leave entitlement		14 778	16 505
Service bonus		6 246	6 047
Performance awards			-
Capped leave		7 204	7 902
Other		1 995	1 034
Total		30 223	31 488

*The amount of leave entitlement is R15 396 911,00 and it include current cycle leave balance and previous cycle leave balance

*For (quarter 2 & 3) September and December IFS value of previous cycle should be R 0, as all the vacation credits lapsed at the end of June in accordance with the DPSA leave determination and directive.

*Even though it still appears on Persal after June, it cannot be utilised or paid on termination.

*This means that only on IFS of June and AfS of March will there be a value on previous cycle leave.

*The amount of leave entitlement includes negative leave balances amounting to -R88 680,04

*Had the negative leave balances been disclosed separately, the leave entitlement would have been disclosed at an amount of R15 485 591,75

The reason for the negative leave are twofold:

*Firstly, the timing difference in the cut-off of the leave cycle which runs 01 January to 31 December, whereas the Financial Statements are prepared at 31 March.

*Secondly, employees receive their annual vacation credits pro-rata in January at the beginning of the cycle.

*These credits may be utilised immediately when available with no restriction on the number of days taken up to the limit of available credits.

*It means that an employee may take more than the accrual for Jan to March (AFS), or the period for IFS.

*The days taken in excess of the accrual are reflected as negative credits.

*The amount of R287 001,00 it is inclusive of Other: Long service liability

In the current year an Official was seconded to Ratlou Local Municipality effective from the 13/02/2023 for which the determination for financial implications has not yet been finalized between the Department and the Municipality

28 Lease commitments

28,1 Operating leases

2022/23	Specialised military assets R'000	Land R'000	Buildings and other fixed structures R'000	Machinery and equipment R'000	Total R'000
Not later than 1 year			2 338		2 338
Later than 1 year and not later than 5 years					-
Later than five years					-
Total lease commitments	-	-	2 338	-	2 338

2021/22	Specialised military assets R'000	Land R'000	Buildings and other fixed structures R'000	Machinery and equipment R'000	Total R'000
Not later than 1 year	-	-	2 264	-	2 264
Later than 1 year and not later than 5 years	-	-	-	-	-
Later than five years	-	-	-	-	-
Total lease commitments	-	-	2 264	-	2 264

		2022/23 R'000	2021/22 R'000
Rental earned on sub-leased assets	3		-
Total		-	-

28,2 Finance leases **

2022/23	Specialised military assets	Land	Buildings and other fixed structures	Machinery and equipment	Total
	R'000	R'000	R'000	R'000	R'000
Not later than 1 year				411	411
Later than 1 year and not later than 5 years				282	282
Later than five years				-	-
Total lease commitments	-	-	-	693	693

2021/22	Specialised military assets	Land	Buildings and other fixed structures	Machinery and equipment	Total
	R'000	R'000	R'000	R'000	R'000
Not later than 1 year	-	-	-	426	426
Later than 1 year and not later than 5 years	-	-	-	570	570
Later than five years	-	-	-	-	-
Total lease commitments	-	-	-	996	996

** This note excludes leases relating to public private partnerships as they are separately disclosed to note no. 33.

	2022/23 R'000	2021/22 R'000
Rental earned on sub-leased assets	3	-
Total	-	-

28,3 Operating lease future revenue

2022/23	Specialised military assets	Land	Buildings and other fixed structures	Machinery and equipment	Total
	R'000	R'000	R'000	R'000	R'000
Not later than 1 year					-
Later than 1 year and not later than 5 years					-
Later than five years					-
Total operating lease revenue receivable	-	-	-	-	-

2021/22	Specialised military assets	Land	Buildings and other fixed structures	Machinery and equipment	Total
	R'000	R'000	R'000	R'000	R'000
Not later than 1 year	-	-	-	-	-
Later than 1 year and not later than 5 years	-	-	-	-	-
Later than five years	-	-	-	-	-
Total operating lease revenue receivable	-	-	-	-	-

	Note	2022/23 R'000	2021/22 R'000
29 Accrued departmental revenue			
Tax revenue			-
Sales of goods and services other than capital assets			-
Fines, penalties and forfeits			-
Interest, dividends and rent on land			-
Sale of capital assets			-
Transactions in financial assets and liabilities			-
Transfers received			-
Other			-
Total		<u>-</u>	<u>-</u>

	Note	2022/23 R'000	2021/22 R'000
29,1 Analysis of accrued departmental revenue			
Opening balance			-
Less: Amounts received			-
Less: Services received in lieu of cash			-
Add: Amounts recorded			-
Less: Amounts written-off/reversed as irrecoverable			-
Less: Amounts transferred to receivables for recovery			-
Other (Specify)			-
Closing balance		<u>-</u>	<u>-</u>

	Note	2022/23 R'000	2021/22 R'000
29,2 Accrued department revenue written off			
Nature of losses			
(Group major categories, but list material items)			-
			-
			-
Total		<u>-</u>	<u>-</u>

	Note	2022/23 R'000	2021/22 R'000
29,3 Impairment of accrued departmental revenue			
Estimate of impairment of accrued departmental revenue			-
Total		<u>-</u>	<u>-</u>

	Note	2022/23 R'000	2021/22 R'000
30 Unauthorised, Irregular and Fruitless and wasteful expenditure			
Unauthorised expenditure			-
Irregular expenditure		4 707	39 123
Fruitless and wasteful expenditure		22	2
Total		<u>4 729</u>	<u>39 125</u>

Information on any criminal or disciplinary steps taken as a result of unauthorised expenditure, irregular expenditure and fruitless and wasteful expenditure is included in the annual report under the PFMA Compliance Report.

	Note	2022/23 R'000	2021/22 R'000
31 Related party transactions			
Revenue received			
Tax revenue			-
Sales of goods and services other than capital assets			-
Fines, penalties and forfeits			-
Interest, dividends and rent on land			-
Sales of capital assets			-
Transactions in financial assets and liabilities			-
Transfers received			-
Total		<u>-</u>	<u>-</u>
Payments made			
Compensation of employees			-
Goods and services			-
Interest and rent of land			-
Expenditure for capital assets			-
Payments for financial assets			-
Transfers and subsidies			-
Total		<u>-</u>	<u>-</u>
	Note	2022/23 R'000	2021/22 R'000
Year end balances arising from revenue/payments			
Receivables from related parties			-
Payables to related parties			-
Total		<u>-</u>	<u>-</u>
	Note	2022/23 R'000	2021/22 R'000
Loans to/from related parties			
Non-interest bearing loans to/(from)			-
Interest bearing loans to/(from)			-
Total		<u>-</u>	<u>-</u>
	Note	2022/23 R'000	2021/22 R'000
Other			
Guarantees issued/received			-
List other contingent liabilities between department and related party			-
			-
			-
			-
			-
Total		<u>-</u>	<u>-</u>

	Note	2022/23 R'000	2021/22 R'000
In kind goods and services provided/received			
<i>List in kind goods and services between department and related party</i>			-
			-
			-
			-
Total		<u>-</u>	<u>-</u>

List related party relationships and the nature thereof

All entities in the provincial sphere of government are related parties, as a result all provincial departments, trading entities, schedule 3C and 3D public entities as well as the provincial legislature are related parties to the department.

This includes the following entities within the department's portfolio:
Youth Enterprise Services (YES Fund)

The Cabinet resolved to invoke section 100(1)(b) of the Constitution on 23 May 2018 at the department, together with interventions at other provincial departments. In this regard an Inter-Ministerial Task Team (IMTT) was established constituted of several ministers to address the challenges facing the province. To give effect to section 100(1)(b), Mr S Mpanza was appointed as administrator of the department of until 11 July 2022

As a result the following entities in the national sphere of government are related parties to the department for the duration of the national intervention:

Departments of Public Service and Administration

Mr S Mpanza – the appointed administrator

	2022/23 R'000	2021/22 R'000
32 Key management personnel		
Political office bearers (provide detail below)	2 362	2 045
Officials:		-
Director General	7 739	9 562
Chief Directors (Incl CFO if at a lower level)	11 727	10 513
Acting/Secondment: Chief Director	6 149	7 906
Family members of key management personnel		-
Total	<u>27 977</u>	<u>30 026</u>

	2022/23 R'000	2021/22 R'000
Key management personnel (Parliament/Legislatures)		
Speaker to Parliament/the Legislature		-
Deputy Speaker to Parliament/the Legislature		-
Secretary to Parliament/ the Legislature		-
Deputy Secretary		-
Chief Financial Officer		-
Legal Advisor		-
Other		-
Total	<u>-</u>	<u>-</u>

33 Public Private Partnership

	Note	2022/23 R'000	2021/22 R'000
Concession fee received		-	-
Base fee received			-
Variable fee received			-
Other fees received... please specify			-
			-
			-
			-
Unitary fee paid		-	-
Fixed component			-
Indexed component			-
Analysis of indexed component		-	-
Compensation of employees			-
Goods and Services(excluding lease payments)			-
Operating leases			-
Interest			-
Capital/(Liabilities)		-	-
Tangible rights			-
Intangible rights			-
Property			-
Plant and equipment			-
Loans			-
Other		-	-
Prepayments and advances			-
Pre-production obligations			-
Other obligations			-

Any guarantees issued by the department are disclosed in Note 24.1

	Note	2022/23 R'000	2021/22 R'000
34 Impairment (Other than receivables, accrued departmental revenue, loans and investments)			-
			-
			-
			-
Total		<u>-</u>	<u>-</u>

	Note	2022/23 R'000	2021/22 R'000
35 Provisions			
			-
			-
			-
			-
			-
Total		<u>-</u>	<u>-</u>

35,1 Reconciliation of movement in provisions - 2022/23

	Provision 1 R'000	Provision 2 R'000	Provision 3 R'000	Provision 4 R'000	Total provisions R'000
Opening balance					-
Increase in provision					-
Settlement of provision					-
Unused amount reversed					-
Reimbursement expected from third party					-
Change in provision due to change in estimation of inputs					-
Closing balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Reconciliation of movement in provisions - 2021/22

	Provision 1 R'000	Provision 2 R'000	Provision 3 R'000	Provision 4 R'000	Total provisions R'000
Opening balance	-	-	-	-	-
Increase in provision	-	-	-	-	-
Settlement of provision	-	-	-	-	-
Unused amount reversed	-	-	-	-	-
Reimbursement expected from third party	-	-	-	-	-
Change in provision due to change in estimation or inputs	-	-	-	-	-
Closing balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

36 Non-adjusting events after reporting date

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

2022/23
R'000

Total -

37 Movable Tangible Capital Assets

MOVEMENT IN MOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2023

	Opening balance R'000	Value adjustments R'000	Additions R'000	Disposals R'000	Closing balance R'000
HERITAGE ASSETS	-	-	-	-	-
Heritage assets	-				-
MACHINERY AND EQUIPMENT	147 188		6 509	-	153 697
Transport assets	-				-
Computer equipment	89 746		5 034		94 780
Furniture and office equipment	8 229		898		9 127
Other machinery and equipment	49 213		577		49 790
SPECIALISED MILITARY ASSETS	-	-	-	-	-
Specialised military assets	-				-
BIOLOGICAL ASSETS	-	-	-	-	-
Biological assets	-				-
TOTAL MOVABLE TANGIBLE CAPITAL ASSETS	147 188	-	6 509	-	153 697

Movable Tangible Capital Assets under investigation

	Number	Value R'000
Included in the above total of the movable tangible capital assets per the asset register are assets that are under investigation:		
Heritage assets		
Machinery and equipment	85	1 298
Specialised military assets		
Biological assets		

Assets that could not be verified are classified as under investigation

The under investigation assets will be resolved through the annual asset verification confirming the existence and/non existence thereof

37,1 Movement for 2021/22

MOVEMENT IN MOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2022

	Opening balance R'000	Prior period error R'000	Additions R'000	Disposals R'000	Closing balance R'000
HERITAGE ASSETS	-	-	-	-	-
Heritage assets	-	-	-	-	-
MACHINERY AND EQUIPMENT	146 400	26	1 492	730	147 188
Transport assets	-	-	730	730	-
Computer equipment	88 986	26	734	-	89 746
Furniture and office equipment	8 229	-	-	-	8 229
Other machinery and equipment	49 185	-	28	-	49 213
SPECIALISED MILITARY ASSETS	-	-	-	-	-
Specialised military assets	-	-	-	-	-
BIOLOGICAL ASSETS	-	-	-	-	-
Biological assets	-	-	-	-	-
TOTAL MOVABLE TANGIBLE CAPITAL ASSETS	146 400	26	1 492	730	147 188

37.1.1 Prior period error

Note

2021/22
R'000

Nature of prior period error

Relating to 2020/21 (affecting the opening balance)

Computer printer

26

26

Relating to 2021/22

-

Total

26

Computer printer procured in the previous financial years was erroneously not recorded on the asset register

37.2 Minor assets

MOVEMENT IN MINOR CAPITAL ASSETS PER THE ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2023

	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	-	-	-	14 397	-	14 397
Value adjustments						-
Additions				142		142
Disposals						-
TOTAL MINOR CAPITAL ASSETS	-	-	-	14 539	-	14 539

	Specialised military assets	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Total
Number of R1 minor assets				1		1
Number of minor assets at cost				7 325		7 325
TOTAL NUMBER OF MINOR ASSETS	-	-	-	7 326	-	7 326

Minor Capital Assets under investigation

	Number	Value R'000
Included in the above total of the minor capital assets per the asset register are assets that are under investigation:		
Specialised military assets		
Intangible assets		
Heritage assets		
Machinery and equipment	1 458	2 860
Biological assets		

Assets that could not be verified are classified as under investigation

The under investigation assets will be resolved through the annual asset verification confirming the existence/non existence thereof

Minor assets

MOVEMENT IN MINOR CAPITAL ASSETS PER THE ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2022

	Specialised military assets R'000	Intangible assets R'000	Heritage assets R'000	Machinery and equipment R'000	Biological assets R'000	Total R'000
Opening balance	-	-	-	14 375	-	14 375
Prior period error	-	-	-	-	-	-
Additions	-	-	-	22	-	22
Disposals	-	-	-	-	-	-
TOTAL MINOR CAPITAL ASSETS	-	-	-	14 397	-	14 397

	Specialised military assets	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Total
Number of R1 minor assets	-	-	-	1	-	1
Number of minor assets at cost	-	-	-	7 294	-	7 294
TOTAL NUMBER OF MINOR CAPITAL ASSETS	-	-	-	7 295	-	7 295

37.2.1 Prior period error

Note

2021/22
R'000

Nature of prior period error

Relating to 2020/21 (affecting the opening balance)

-

Relating to 2021/22

-

Total

-

37.3 Movable tangible capital assets written off

MOVABLE CAPITAL ASSETS WRITTEN OFF FOR THE YEAR ENDED 31 MARCH 2023

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

MOVABLE CAPITAL ASSETS WRITTEN OFF FOR THE YEAR ENDED 31 MARCH 2022

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

Movable tangible capital assets: Capital Work-in-progress

37.4 CAPITAL WORK-IN-PROGRESS FOR THE YEAR ENDED 31 MARCH 2023

	Note	Opening Balance 1 April 2022 R'000	Current Year WIP R'000	Ready for use (Assets to the AR) / Contracts terminated R'000	Closing Balance 31 March 2023 R'000
	<u>Annexure 7</u>				
Heritage assets		-	-	-	-
Machinery and equipment		-	-	-	-
Specialised military assets		-	-	-	-
Biological assets		-	-	-	-
TOTAL		-	-	-	-

	2022/23 R'000	2021/22 R'000
Payables not recognised relating to Capital WIP		
<i>[Amounts relating to progress certificates received but not paid at year end and therefore not included in capital work-in-progress]</i>		-
		-
Total	-	-

CAPITAL WORK-IN-PROGRESS FOR THE YEAR ENDED 31 MARCH 2022

	Note	Opening Balance	Prior period error	Current Year WIP	Ready for use (Assets to the AR) / Contracts terminated	Closing Balance 31 March 2022
	<u>Annexure 7</u>	R'000	R'000	R'000	R'000	R'000
Heritage assets		-	-	-	-	-
Machinery and equipment		-	-	-	-	-
Specialised military assets		-	-	-	-	-
Biological assets		-	-	-	-	-
TOTAL		-	-	-	-	-

38 Intangible Capital Assets**MOVEMENT IN INTANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2023**

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

Intangible Capital Assets under investigation

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

Movement for 2021/22

38,1 MOVEMENT IN INTANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2022

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

38.1.1 Prior period error

Note

2021/22
R'000

Nature of prior period error

Relating to 2020/21 (affecting the opening balance)

-

Relating to 2021/22

-

Total

-

Intangible capital assets: Capital Work-in-progress

38,2 CAPITAL WORK-IN-PROGRESS FOR THE YEAR ENDED 31 MARCH 2023

	Note	Opening Balance 1 April 2022 R'000	Current Year WIP R'000	Ready for use (Assets to the AR) / Contracts terminated R'000	Closing Balance 31 March 2023 R'000
Intangible assets	<u>Annexure 7</u>	-	-	-	-
TOTAL		-	-	-	-

Payables not recognised relating to Capital WIP

2022/23
R'0002021/22
R'000[Amounts relating to progress certificates received but not paid at
year end and therefore not included in capital work-in-progress]

-

Total

-

-

CAPITAL WORK-IN-PROGRESS FOR THE YEAR ENDED 31 MARCH 2022

	Note	Opening Balance	Prior period error	Current Year WIP	Ready for use (Assets to the AR) / Contracts terminated	Closing Balance 31 March 2022
	<u>Annexure 7</u>	R'000	R'000	R'000	R'000	R'000
Intangible assets		-	-	-	-	-
TOTAL		-	-	-	-	-

39 Immovable Tangible Capital Assets

MOVEMENT IN IMMOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2023

	Opening balance	Additions	Disposals	Closing balance
	R'000	R'000	R'000	R'000
BUILDINGS AND OTHER FIXED STRUCTURES	4 373	-	3 089	1 284
Dwellings	-			-
Non-residential buildings	4 373		3 089	1 284
Other fixed structures	-			-
HERITAGE ASSETS	-	-	-	-
Heritage assets	-			-
LAND AND SUBSOIL ASSETS	-	-	-	-
Land	-			-
Mineral and similar non-regenerative resources	-			-
TOTAL IMMOVABLE TANGIBLE CAPITAL ASSETS	<u>4 373</u>	<u>-</u>	<u>3 089</u>	<u>1 284</u>

Immovable Tangible Capital Assets under investigation

	Number	Value
		R'000
Included in the above total of the immovable tangible capital assets per the asset register are assets that are under investigation:		
Buildings and other fixed structures	1	1 284
Heritage assets		
Land and subsoil assets		

Movement for 2021/22

39,1 MOVEMENT IN IMMOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2022

	Opening balance	Prior period error	Additions	Disposals	Closing balance
	R'000	R'000	R'000	R'000	R'000
BUILDINGS AND OTHER FIXED STRUCTURES	4 373	-	-	-	4 373
Dwellings	-		-	-	-
Non-residential buildings	4 373		-	-	4 373
Other fixed structures	-		-	-	-
HERITAGE ASSETS	-	-	-	-	-
Heritage assets	-		-	-	-
LAND AND SUBSOIL ASSETS	-	-	-	-	-
Land	-		-	-	-
Mineral and similar non-regenerative resources	-		-	-	-
TOTAL IMMOVABLE TANGIBLE CAPITAL ASSETS	<u>4 373</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4 373</u>

39.1.1 Prior period error

Note

2021/22
R'000

Nature of prior period error

Relating to 2020/21 (affecting the opening balance)

-

Relating to 2021/22

-

Total

-

Immovable tangible capital assets: Capital Work-in-progress

39.2 CAPITAL WORK-IN-PROGRESS AS AT 31 MARCH 2023

	Note	Opening Balance 1 April 2022	Current Year WIP	Ready for use (Assets to the AR) / Contracts terminated	Closing Balance 31 March 2023
	<u>Annexure 7</u>	R'000	R'000	R'000	R'000
Heritage assets		-	-	-	-
Buildings and other fixed structures		-	-	-	-
Land and subsoil assets		-	-	-	-
TOTAL		-	-	-	-

Payables not recognised relating to Capital WIP

[Amounts relating to progress certificates received but not paid at
year end and therefore not included in capital work-in-progress]

2022/23
R'0002021/22
R'000

-

Total

-

CAPITAL WORK-IN-PROGRESS AS AT 31 MARCH 2022

	Note	Opening Balance	Prior period error	Current Year WIP	Ready for use (Assets to the AR) / Contracts terminated	Closing Balance 31 March 2022
	<u>Annexure 7</u>	R'000	R'000	R'000	R'000	R'000
Heritage assets		-	-	-	-	-
Buildings and other fixed structures		-	-	-	-	-
Land and subsoil assets		-	-	-	-	-
TOTAL		-	-	-	-	-

Immovable tangible capital assets written off

39,3 IMMOVABLE CAPITAL ASSETS WRITTEN OFF FOR THE YEAR ENDED 31 MARCH 2023

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

IMMOVABLE CAPITAL ASSETS WRITTEN OFF FOR THE YEAR ENDED 31 MARCH 2022

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

39,4 Immovable capital assets (additional information)		Note	2022/23	2021/22
a Unsurveyed land	Estimated completion date	Annexure 9	Area	Area
				-
b Properties deemed vested		Annexure 9	Number	Number
Land parcels				-
Facilities				
Schools				-
Clinics				-
Hospitals				-
Office buildings				-
Dwellings				-
Storage facilities				-
Other				-
c Facilities on unsurveyed land	Duration of use	Annexure 9	Number	Number
Schools				-
Clinics				-
Hospitals				-
Office buildings				-
Dwellings				-
Storage facilities				-
Other				-
d Facilities on right to use land	Duration of use	Annexure 9	Number	Number
Schools				-
Clinics				-
Hospitals				-
Office buildings				-
Dwellings				-
Storage facilities				-
Other				-

e Agreement of custodianship	<u>Annexure 9</u>	Number	Number
Land parcels			-
Facilities			-
Schools			-
Clinics			-
Hospitals			-
Office buildings			-
Dwellings			-
Storage facilities			-
Other			-

40 Principal-agent arrangements

	2022/23	2021/22
	R'000	R'000
40,1 Department acting as the principal		
SITA	415	959
		-
		-
		-
Total	415	959

SITA charges the Office a management fee for all procurement of ICT goods & services processed through the Agency mandated by the SITA Act. The 415 is a management fee charged at 4% for services rendered through SITA for procurement of Microfocus License and support and maintenance (groupwise)

40,2 Department acting as the agent

40.2.1 Revenue received for agency activities	2022/23	2021/22
	R'000	R'000
Include a list of the entities for which the department acts as an agent and the amounts received for these agency duties		-
		-
		-
Total	-	-

40.2.2 Reconciliation of funds and disbursements - 2022/23

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

Reconciliation of funds and disbursements - 2021/22

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

40.2.3 Reconciliation of carrying amount of receivables and payables - 2022/23

Receivables

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

Payables

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

Reconciliation of carrying amount of receivables and payables - 2021/22

Receivables

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

Payables

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

41 Change in accounting estimate

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

Accounting estimate change 1: Provide a description of the change in estimate

Line item 1 affected by the change
Line item 2 affected by the change
Line item 3 affected by the change
Line item 4 affected by the change
Line item 5 affected by the change

Value derived using the original estimate	Value derived using the amended estimate	R-value impact of change in estimate
---	--	--------------------------------------

--	--	--

Accounting estimate change 2: Provide a description of the change in estimate

Line item 1 affected by the change
Line item 2 affected by the change
Line item 3 affected by the change
Line item 4 affected by the change
Line item 5 affected by the change

Value derived using the original estimate	Value derived using the amended estimate	R-value impact of change in estimate
---	--	--------------------------------------

--	--	--

Accounting estimate change 3: Provide a description of the change in estimate

Line item 1 affected by the change
Line item 2 affected by the change
Line item 3 affected by the change
Line item 4 affected by the change
Line item 5 affected by the change

Value derived using the original estimate	Value derived using the amended estimate	R-value impact of change in estimate
---	--	--------------------------------------

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42 Prior period errors**42,1 Correction of prior period errors**

Revenue: (e.g. Annual appropriation, Departmental revenue, Aid assistance, etc.)

Net effect

Note	Amount bef error correction R'000	2021/22 Prior period error R'000	Restated amount R'000
			-
			-
			-
			-
			-
			-

Expenditure: (e.g. Compensation of employees, Goods and services, Tangible capital assets, etc.)

Goods and services (operating leases)
Expenditure for capital assets (finance leases)
Goods and services(Travel and subsistence)
Goods and services(Venues and facilities)
Goods and services(Administrative fees)

Net effect

6	2 369	282	2 651
10	2 619	-282	2 337
6	9 311	-411	8 900
6	2 790	-54	2 736
6	159	465	624
			-
	17 248	-	17 248

Operating lease was misallocated to finance lease

Administrative fees were misallocated in the prior year to venues and facilities and Travel and subsistence

Assets: (e.g. Receivables, Investments, Accrued departmental revenue, Movable tangible capital assets, etc.)

Immovable tangible capital assets-Non residential buildings	39	1 770	2 603	4 373
				-
				-
				-
Net effect		1 770	2 603	4 373

Immovable tangible capital assets were understated with the amount of R 2 603 000 in the previous financial years

Liabilities: (e.g. Payables current, Voted funds to be surrendered, Commitments, Provisions, etc.)

Employee benefits	27	842	192	1 034
Contingent Liabilities	25	355 702	30 579	386 281
				-
				-
Net effect		356 544	30 771	387 315

Employee benefits was understated with R192 000

Contingent Liability understated in the prior year to the amount of R30 579 000

Other: (e.g. Unauthorised expenditure, Irregular expenditure, fruitless and wasteful expenditure, etc.)

Unauthorised , Irregular and Fruitless and wasteful expenditure	30			-
Irregular expenditure		38 625	498	39 123
				-
Accruals and Payables not recognised	26			-
Accruals		2 915	61	2 976
Payables		13 122	-65	13 057
				-
Lease Commitments - Finance Lease	28			-
Not later than 1 year		193	233	426
Later than 1 year and no later than 5 years		170	400	570
				-
Net effect		55 025	1 127	56 152

The irregular expenditure expenditure was understated by an amount of R498K related to procurement not done through SITA.

The S & T Accruals and Payables in the prior year, the split was understated by 65K for Arruals and oversated by R61K for Payables

Lease commitments in the prior year were undersated with with the value of R633K

43 INVENTORIES (Effective from date determined in a Treasury instruction)**43,1 Inventories for the year ended 31 March 2023**

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

Inventories for the year ended 31 March 2022

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

43,2 Land parcels held for Human Settlement

	Note	2022/23 R'000	2021/22 R'000
	<u>Annexure 6</u>		
Opening balance			-
Add/(Less): Adjustments to prior year balances			-
Add: Additions/Purchases - Cash			-
Add: Additions - Non-cash			-
(Less): Disposals			-
(Less): Issues			-
Add/(Less): Received current, not paid (Paid current year, received prior year)			-
Add/(Less): Adjustments			-
Closing balance		-	-

43,3 Work in progress for the year ended 31 March 2023

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

Work in progress for the year ended 31 March 2022

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

43,4 Houses ready for use

	Note	Quantity	2022/23 R'000	Quantity	2021/22 R'000
	<u>Annexure 6</u>				
Opening balance					-
Add/(Less): Adjustments to prior year balances					-
Add: Ready for use in current year					-
Less: Issued to beneficiaries					-
Add/(Less): Adjustments					-
Closing balance			-	-	-

NORTH WEST: OFFICE OF THE PREMIER

Notes to the Annual Financial Statements

44 TRANSFER OF FUNCTIONS AND MERGERS

44,1 Transfer of functions

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

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

44.1.2 Notes

	Balance before transfer date	Functions (transferred) / received Dept name (Specify)	Functions (transferred) / received Dept name (Specify)	Functions (transferred) / received Dept name (Specify)	Balance after transfer date
	R'000	R'000	R'000	R'000	R'000
Contingent liabilities					-
Contingent assets					-
Capital commitments					-
Accruals					-
Payables not recognised					-
Employee benefits					-
Lease commitments - operating lease					-
Lease commitments - finance lease					-
Lease commitments - operating lease revenue					-
Accrued departmental revenue					-
Irregular expenditure					-
Fruitless and wasteful expenditure					-
Impairment					-
Provisions					-
Movable tangible capital assets					-
Immovable tangible capital assets					-
Intangible capital assets					-

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

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

Disclose the revenue and expenditure attributable to the transfer of functions subsequent to the transfer.

Where the accounting for the transfer of functions is incomplete, include information as required by paragraph .40

44.2 Mergers

Provide a brief description of the merger and the reason for undertaking the transaction or event.

44.2.1	Statement of Financial Position	Note	Balance bef merger date Combining Dept (Specify) R'000	Balance bef merger date Combining Dept (Specify) R'000	Balance bef merger date Combining Dept (Specify) R'000	Balance after merger date Combined Dept (Specify) R'000
ASSETS						
Current Assets						
	Unauthorised expenditure		-	-	-	-
	Fruitless and wasteful expenditure					-
	Cash and cash equivalents					-
	Other financial assets					-
	Prepayments and advances					-
	Receivables					-
	Loans					-
	Aid assistance prepayments					-
	Aid assistance receivable					-
Non-Current Assets						
	Investments		-	-	-	-
	Prepayments and advances					-
	Receivables					-
	Loans					-
	Other financial assets					-
TOTAL ASSETS			-	-	-	-
LIABILITIES						
Current Liabilities						
	Voted funds to be surrendered to the Revenue Fund		-	-	-	-
	Departmental revenue and NRF Receipts to be surrendered to the Revenue Fund					-
	Bank overdraft					-
	Payables					-
	Aid assistance repayable					-
	Aid assistance unutilised					-
Non-Current Liabilities						
	Payables		-	-	-	-
TOTAL LIABILITIES			-	-	-	-
NET ASSETS			-	-	-	-

44.2.2 Notes

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

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

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

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

Where the accounting for the merger is incomplete, include information as required by paragraph .39

STATEMENT OF TRANSFERS TO HIGHER EDUCATION INSTITUTIONS

Total

STATEMENT OF TRANSFERS/SUBSIDIES TO PUBLIC CORPORATIONS AND PRIVATE ENTERPRISES

OFFICE OF THE PREMIER

NORTH WEST: OFFICE OF THE PREMIER
Annexures to the Annual Financial Statements

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

FOREIGN GOVERNMENT / INTERNATIONAL ORGANISATION	TRANSFER ALLOCATION				EXPENDITURE		2021/22	
	Adjusted Budget	Roll Overs	Adjustments	Total Available	Actual Transfer	% of Available funds transferred	Final Budget	Actual Transfer
	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Transfers				-				
				-				
				-				
				-				
				-				
	-	-	-	-	-		-	-
Subsidies				-				
				-				
				-				
				-				
	-	-	-	-	-		-	-
Total	-	-	-	-	-		-	-

NORTH WEST: OFFICE OF THE PREMIER
Annexures to the Annual Financial Statements

ANNEXURE 1G**STATEMENT OF TRANSFERS TO HOUSEHOLDS**

HOUSEHOLDS	TRANSFER ALLOCATION				EXPENDITURE		2021/22	
	Adjusted Budget	Roll Overs	Adjustments	Total Available	Actual Transfer	% of Available funds transferred	Final Budget	Actual Transfer
	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Transfers								
Injury on duty	150			150	166	111%	115	6
Leave Gratuity	1 226			1 226	1 969	161%	3 212	3 055
Bursaries (Non-Employees)	25 702			25 702	22 909	89%	16 200	15 809
Payment/Refund & Rem-ACT/grace	1 000			1 000	-	0%	100	100
Donations & Gifts (Cash)	-			-	-		100	95
				-				
				-				
	28 078	-	-	28 078	25 044		19 727	19 065
Subsidies				-				
				-				
				-				
				-				
	-	-	-	-	-		-	-
Total	28 078	-	-	28 078	25 044		19 727	19 065

STATEMENT OF GIFTS, DONATIONS AND SPONSORSHIPS RECEIVED

NORTH WEST: OFFICE OF THE PREMIER
Annexures to the Annual Financial Statements

STATEMENT OF AID ASSISTANCE RECEIVED

OFFICE OF THE PREMIER

NORTH WEST: OFFICE OF THE PREMIER

Annexures to the Annual Financial Statements

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)	2022/23 R'000	2021/22 R'000
--	------------------	------------------

Made in kind

TOTAL

- -

NORTH WEST: OFFICE OF THE PREMIER

Annexures to the Annual Financial Statements

ANNEXURE 1K

STATEMENT OF ACTUAL MONTHLY EXPENDITURE PER GRANT

GRANT TYPE	APRIL 2022 R'000	MAY 2022 R'000	JUN 2022 R'000	JUL 2022 R'000	AUG 2022 R'000	SEPT 2022 R'000	OCT 2022 R'000	NOV 2022 R'000	DEC 2022 R'000	JAN 2023 R'000	FEB 2023 R'000	MAR 2023 R'000	TOTAL R'000
Old age													-
War veterans													-
Disability													-
Grant in aid													-
Foster care													-
Care dependency													-
Child support grant													-
Other													-
Total	-	-	-	-	-	-	-	-	-	-	-	-	-

NORTH WEST: OFFICE OF THE PREMIER

Annexures to the Annual Financial Statements

ANNEXURE 2B

STATEMENT OF INVESTMENTS IN AND AMOUNTS OWING BY/TO ENTITIES (continued)

Name of entity	Nature of business	Cost of investment R'000		Net Asset Value of investment R'000		Amounts owing to Entities R'000		Amounts owing by Entities R'000	
		2022/23	2021/22	2022/23	2021/22	2022/23	2021/22	2022/23	2021/22
Controlled entities									

NORTH WEST: OFFICE OF THE PREMIER
Annexures to the Annual Financial Statements

ANNEXURE 3A

STATEMENT OF FINANCIAL GUARANTEES ISSUED AS AT 31 MARCH 2023 - LOCAL

GUARANTOR INSTITUTION	Guarantee in respect of	Original guaranteed capital amount	Opening balance 1 April 2022	Guarantees draw downs during the year	Guaranteed repayments/ cancelled/ reduced during the year	Revaluation due to foreign currency movements	Closing balance 31 March 2023	Revaluations due to inflation rate movements	Accrued guaranteed interest for year ended 31 March 2023
		R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
	Motor vehicles							-	
								-	
								-	
								-	
								-	
	Subtotal							-	
	Housing							-	
								-	
								-	
								-	
	Subtotal							-	
	Other							-	
								-	
								-	
								-	
								-	
	Subtotal							-	
	Total							-	

ANNEXURE 3A (continued)

STATEMENT OF FINANCIAL GUARANTEES ISSUED AS AT 31 MARCH 2023 - FOREIGN

GUARANTOR INSTITUTION	Guarantee in respect of	Original guaranteed capital amount	Opening balance 1 April 2022	Guarantees draw downs during the year	Guaranteed repayments/ cancelled/ reduced during the year	Revaluation due to foreign currency movements	Closing balance 31 March 2023	Revaluations due to inflation rate movements	Accrued guaranteed interest for year ended 31 March 2023
		R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
	Motor vehicles							-	
								-	
								-	
								-	
								-	
	Subtotal							-	
	Housing							-	
								-	
								-	
								-	
	Subtotal							-	
	Other							-	
								-	
								-	
								-	
								-	
	Subtotal							-	
	Total							-	

NORTH WEST: OFFICE OF THE PREMIER

Annexures to the Annual Financial Statements

ANNEXURE 3B

STATEMENT OF CONTINGENT LIABILITIES AS AT 31 MARCH 2023

NATURE OF LIABILITY	Opening balance 1 April 2022	Liabilities incurred during the year	Liabilities paid/ cancelled/ reduced during the year	Liabilities recoverable (Provide details hereunder)	Closing balance 31 March 2023
	R'000	R'000	R'000	R'000	R'000
Claims against the department					
Dispute arising with: Khanyisa Mogale	4 874				4 874
Rescission of Cour Order: Moselehi Matlhaku	2 283				2 283
Contractual Settlement dispute: KL Sebegu	3 445				3 445
Contractual dispute: Iron Mountain	439		439		-
Civil claim: Friendly Hand Trading Projects	905				905
Civil claim: Nepo Data Dynamics	227 860	35 318			263 178
Valor IT	146 474				146 474
					-
					-
Subtotal	386 280	35 318	439	-	421 159
Environmental liability					
					-
					-
					-
					-
Subtotal	-	-	-	-	-
Other					
					-
					-
					-
					-
					-
Subtotal	-	-	-	-	-
TOTAL	386 280	35 318	439	-	421 159

ANNEXURE 3B (continued)

STATEMENT OF CONTINGENT LIABILITIES AS AT 31 MARCH 2023

Nature of liabilities recoverable	Opening balance 1 April 2022	Details of liability and recoverability	Movement during the year	Closing balance 31 March 2023
	R'000		R'000	R'000
				-
				-
				-
				-
				-
Total	-		-	-

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ANNEXURE 4
CLAIMS RECOVERABLE

GOVERNMENT ENTITY	Confirmed balance outstanding		Unconfirmed balance outstanding		Total		Cash in transit at year end 2022/23*	
	31/03/2023	31/03/2022	31/03/2023	31/03/2022	31/03/2023	31/03/2022	Receipt date up to six (6) working days after year end	Amount
	R'000	R'000	R'000	R'000	R'000	R'000		R'000
DEPARTMENTS								
NW DEDECT-MICROSOFT ENTERPRISE AGREEMENT 2022/23	873				873	-		
NW PUBLIC WORKS-MICROSOFT ENTERPRISE AGREEMENT 2022/23	563				563	-		
OFFICE OF THE CHIEF JUSTICE-SALARY REFUND	40				40	-	03/04/2023	40
					-	-		
					-	-		
	1 476	-	-	-	1 476	-		40
OTHER GOVERNMENT ENTITIES								
					-	-		
					-	-		
					-	-		
					-	-		
	-	-	-	-	-	-		
Total	1 476	-	-	-	1 476	-		

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ANNEXURE 5 INTER-GOVERNMENT PAYABLES

GOVERNMENT ENTITY	Confirmed balance outstanding		Unconfirmed balance outstanding		Total		Cash in transit at year end 2022/23*	
	31/03/2023	31/03/2022	31/03/2023	31/03/2022	31/03/2023	31/03/2022	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								
NW: COSATMA- VMS	462				462	-		
NW: DEPARTMENT OF HEALTH - SECONDMENT	313				313	-		
NW: DEDECT - SECONDMENT	720				720	-		
NW: COGTA - SECONDMENT	59				59	-		
NATIONAL : DEPARTMET OF JUSTICE		4 516		5 667	-	10 183		
					-	-		
Subtotal	1 554	4 516	-	5 667	1 554	10 183		-
Non-current								
					-	-		
					-	-		
					-	-		
					-	-		
Subtotal	-	-	-	-	-	-		-
Total Departments	1 554	4 516	-	5 667	1 554	10 183		-
OTHER GOVERNMENT ENTITY								
Current								
SITA- COMPUTER SERVICES	2 745		5 344	628	8 089	628		
NORTH WEST GAMBLING BOARD - SECONDMENT	202				202	-		
NORTHWEST TOURISM BOARD	107				107	-		
					-	-		
					-	-		
Subtotal	3 054	-	5 344	628	8 398	628		
Non-current								
					-	-		
					-	-		
					-	-		
					-	-		
Subtotal	-	-	-	-	-	-		-
Total Other Government Entities	3 054	-	5 344	628	8 398	628		
TOTAL INTERGOVERNMENTAL PAYABLES	4 608	4 516	5 344	6 295	9 952	10 811		

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ANNEXURE 6 INVENTORIES

INVENTORIES FOR THE YEAR ENDED 31 MARCH 2023	Note	Insert major category of inventory	Insert major category of inventory	Insert major category of inventory	Insert major category of inventory	TOTAL
		R'000	R'000	R'000	R'000	R'000
Opening balance		-	-	-	-	-
Add/(Less): Adjustments to prior year balances						-
Add: Additions/Purchases - Cash						-
Add: Additions - Non-cash						-
(Less): Disposals						-
(Less): Issues						-
Add/(Less): Received current, not paid (Paid current year, received prior year)						-
Add/(Less): Adjustments						-
Closing balance		-	-	-	-	-

INVENTORIES FOR THE YEAR ENDED 31 MARCH 2022	Note	Insert major category of inventory	Insert major category of inventory	Insert major category of inventory	Insert major category of inventory	TOTAL
		R'000	R'000	R'000	R'000	R'000
Opening balance						-
Add/(Less): Adjustments to prior year balances						-
Add: Additions/Purchases - Cash						-
Add: Additions - Non-cash						-
(Less): Disposals						-
(Less): Issues						-
Add/(Less): Received current, not paid (Paid current year, received prior year)						-
Add/(Less): Adjustments						-
Closing balance		-	-	-	-	-

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ANNEXURE 7**Movement in Capital Work-in-Progress****MOVEMENT IN CAPITAL WORK-IN-PROGRESS FOR THE YEAR ENDED 31 MARCH 2023**

	Opening balance	Current Year Capital WIP	Ready for use (Asset register) / Contract terminated	Closing balance
	R'000	R'000	R'000	R'000
HERITAGE ASSETS	-	-	-	-
Heritage assets				
MACHINERY AND EQUIPMENT	-	-	-	-
Transport assets				
Computer equipment				
Furniture and office equipment				
Other machinery and equipment				
SPECIALISED MILITARY ASSETS	-	-	-	-
Specialised military assets				
BIOLOGICAL ASSETS	-	-	-	-
Biological assets				
BUILDINGS AND OTHER FIXED STRUCTURES	-	-	-	-
Dwellings				
Non-residential buildings				
Other fixed structures				
LAND AND SUBSOIL ASSETS	-	-	-	-
Land				
Mineral and similar non-regenerative resources				
COMPUTER SOFTWARE	-	-	-	-
Computer Software				
MASTHEADS AND PUBLISHING TITLES	-	-	-	-
Mastheads and publishing titles				
TRADEMARKS	-	-	-	-
Patents, Licences, Copyright, Brand names, Trademarks				
MODELS	-	-	-	-
Recipes, formulae, prototypes, designs, models				
SERVICES AND OPERATING RIGHTS	-	-	-	-
Services and operating rights				
TOTAL	-	-	-	-

MOVEMENT IN CAPITAL WORK-IN-PROGRESS FOR THE YEAR ENDED 31 MARCH 2022

	Opening balance	Prior period errors	Current Year Capital WIP	Ready for use (Asset register) / Contract terminated	Closing balance
	R'000	R'000	R'000	R'000	R'000
HERITAGE ASSETS	-	-	-	-	-
Heritage assets					
MACHINERY AND EQUIPMENT	-	-	-	-	-
Transport assets					
Computer equipment					
Furniture and office equipment					
Other machinery and equipment					
SPECIALISED MILITARY ASSETS	-	-	-	-	-
Specialised military assets					
BIOLOGICAL ASSETS	-	-	-	-	-
Biological assets					
BUILDINGS AND OTHER FIXED STRUCTURES	-	-	-	-	-
Dwellings					
Non-residential buildings					
Other fixed structures					
LAND AND SUBSOIL ASSETS	-	-	-	-	-
Land					
Mineral and similar non-regenerative resources					
COMPUTER SOFTWARE	-	-	-	-	-
Computer Software					
MASTHEADS AND PUBLISHING TITLES	-	-	-	-	-
Mastheads and publishing titles					
TRADEMARKS	-	-	-	-	-
Patents, Licences, Copyright, Brand names, Trademarks					
MODELS	-	-	-	-	-
Recipes, formulae, prototypes, designs, models					
SERVICES AND OPERATING RIGHTS	-	-	-	-	-
Services and operating rights					
TOTAL	-	-	-	-	-

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ANNEXURE 8A

INTER-ENTITY ADVANCES PAID (note 13)

ENTITY	Confirmed balance outstanding		Unconfirmed balance outstanding		Total	
	31/03/2023	31/03/2022	31/03/2023	31/03/2022	31/03/2023	31/03/2022
	R'000	R'000	R'000	R'000	R'000	R'000
NATIONAL DEPARTMENTS						
					-	-
					-	-
					-	-
					-	-
					-	-
Subtotal	-	-	-	-	-	-
PROVINCIAL DEPARTMENTS						
					-	-
					-	-
					-	-
					-	-
					-	-
Subtotal	-	-	-	-	-	-
PUBLIC ENTITIES						
					-	-
					-	-
					-	-
					-	-
					-	-
Subtotal	-	-	-	-	-	-
OTHER INSTITUTIONS						
					-	-
					-	-
					-	-
					-	-
					-	-
Subtotal	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-

NORTH WEST: OFFICE OF THE PREMIER **Annexures to the Annual Financial Statements**

ANNEXURE 8B

INTER-ENTITY ADVANCES RECEIVED (note 20 AND note 21)

ENTITY	Confirmed balance outstanding		Unconfirmed balance outstanding		Total	
	31/03/2023	31/03/2022	31/03/2023	31/03/2022	31/03/2023	31/03/2022
	R'000	R'000	R'000	R'000	R'000	R'000
NATIONAL DEPARTMENTS						
Current					-	-
					-	-
					-	-
					-	-
Subtotal	-	-	-	-	-	-
Non-Current						
					-	-
					-	-
					-	-
Subtotal	-	-	-	-	-	-
PROVINCIAL DEPARTMENTS						
Current					-	-
					-	-
					-	-
Subtotal	-	-	-	-	-	-
Non-Current						
					-	-
					-	-
					-	-
Subtotal	-	-	-	-	-	-
PUBLIC ENTITIES						
Current					-	-
					-	-
					-	-
Subtotal	-	-	-	-	-	-
Non-Current						
					-	-
					-	-
					-	-
Subtotal	-	-	-	-	-	-
OTHER INSTITUTIONS						
Current					-	-
					-	-
					-	-
Subtotal	-	-	-	-	-	-
Non-Current						
					-	-
					-	-
					-	-
Subtotal	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-
Current	-	-	-	-	-	-
Non-current	-	-	-	-	-	-

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ANNEXURE 9

ADDITIONAL INFORMATION ON IMMOVABLE ASSETS

Refer to the Chapter 11 on Capital Assets: Appendix A for further assistance on what to insert into this Annexure.

The detail for note 39.4 should be included in this annexure.

In addition to the detail for note 41.4 the department should address the information regarding

- 1. Surveyed but unregistered land parcels and*
- 2. Contingent assets.*

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Annexures to the Annual Financial Statements

ONLY TO BE COMPLETED BY HUMAN SETTLEMENTS DEPARTMENTS

ANNEXURE 10

DEPARTMENT OF HUMAN SETTLEMENTS - HOUSING RELATED EXPENDITURE CLASSIFICATION

Inventories

List the items for correct expenditure

31/03/2023	31/03/2022
R'000	R'000

Subtotal

-	-
---	---

Expenditure for capital assets

List the items for correct expenditure

Subtotal

-	-
---	---

Transfers and subsidies

List the items for correct expenditure

Subtotal

-	-
---	---

TOTAL

-	-
---	---

Capital commitments

Buildings and other fixed structures

Heritage assets

Machinery and equipment

Specialised military assets

Land and subsoil assets

Biological assets

Intangible assets

Total

31/03/2023	31/03/2022
R'000	R'000

-	-
---	---

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ANNEXURE 11

COVID 19 RESPONSE EXPENDITURE

Per quarter and in total

Expenditure per economic classification	APRIL 2022 R'000	MAY 2022 R'000	JUN 2022 R'000	Subtotal Q1 R'000	JUL 2022 R'000	AUG 2022 R'000	SEPT 2022 R'000	Subtotal Q2 R'000	OCT 2022 R'000	NOV 2022 R'000	DEC 2022 R'000	Subtotal Q3 R'000	JAN 2023 R'000	FEB 2023 R'000	MAR 2023 R'000	Subtotal Q4 R'000	2022/23 TOTAL R'000	2021/22 TOTAL R'000
Compensation of employees		49		49					-			-				-	49	574
Goods services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	264
<i>Please list all the applicable SCOA level 4 items:</i>																		
Cons Supplies					-			-				-				-	-	106
Property Payment					-			-				-				-	-	158
					-			-				-				-	-	
					-			-				-				-	-	
Transfers and subsidies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Please list all the applicable SCOA level 4 items:</i>					-			-				-				-	-	
					-			-				-				-	-	
					-			-				-				-	-	
Expenditure for capital assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Please list all the applicable SCOA level 4 items:</i>					-			-				-				-	-	
					-			-				-				-	-	
					-			-				-				-	-	
Other expenditure not listed above		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Please list all the applicable SCOA level 4 items</i>					-			-				-				-	-	
					-			-				-				-	-	
					-			-				-				-	-	
					-			-				-				-	-	
TOTAL COVID 19 RESPONSE EXPENDITURE	-	49	-	49	-	-	-	-	-	-	-	-	-	-	-	-	49	838



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