



provincial treasury

Department:
Provincial Treasury
North West Provincial Government
REPUBLIC OF SOUTH AFRICA

ANNUAL REPORT

2022/2023



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PART A: GENERAL INFORMATION

1. DEPARTMENT GENERAL INFORMATION

PHYSICAL ADDRESS: PROVINCIAL TREASURY
GARONA BUILDING
MMABATHO
2735

POSTAL ADDRESS: Private Bag X2060
MMABATHO
2735

TELEPHONE NUMBER/S: 018-388 2856

FAX NUMBER: 018-388 1872

EMAIL ADDRESS: gletlhogile@nwpg.gov.za/ ahassim@nwpg.gov.za

WEBSITE ADDRESS : www.treasury.nwpg.gov.za

2. LIST OF ABBREVIATIONS/ACRONYMS

AFS	Annual Financial Statements
AGSA	Auditor General of South Africa
AO	Accounting Officer
APP	Annual Performance Plan
BBBEE	Broad Based Black Economic Empowerment
BTO	Budget and Treasury Office
CFO	Chief Financial Officer
DMC	Departmental Management Committee
DPSA	Department of Public Service and Administration
EA	Executive Authority
EHWP	Employee Health & Wellness Programme
EPRE	Estimates of Provincial Revenue and Expenditure
EPWP	Expanded Public Works Programme
ETS	Electronic Tendering System
FASSET	Finance and Accounting Services Sector Education and Training
GRAP	Standard of Generally Recognised Accounting Practice
HOD	Head of Department
HRM & D	Human Resource Management & Development
ICT	Information and Communication Technology
IDMS	Infrastructure Delivery Management System
IMTT	Inter-Ministerial Task Team
MBRR	Municipal Budget and Reporting Regulations
MCS	Modified Cash Standard
MEC	Member of Executive Council
MFM	Municipal Finance Management
MFMA	Municipal Financial Management Act
MPAC	Municipal Public Accounts Committee
mSCOA	municipal Standard Chart of Accounts

MTEF	Medium Term Expenditure Framework
(MTSF)	Medium Term Strategic Framework
N/A	Not applicable
NGOs	Non-Governmental Organizations
NT	National Treasury
OHS	Occupational Health and Safety
OSD	Occupational Specific Dispensation
PAAP	Post Audit Action Plan
PFMA	Public Finance Management Act
PILIR	Policy and Procedure on Incapacity Leave and ill-health Retirement
PMDS	Performance Management and Development Systems
PPPFA	Preferential Procurement Policy Framework Act
PSC	Public Service Commission
PSR	Public Service Regulation
PT	Provincial Treasury
RMC	Risk Management Committee
SCM	Supply Chain Management
SCOPA	Standing Committee on Public Accounts
SDIP	Service Delivery Improvement Plan
SIPDM	Standard for Infrastructure Procurement and Delivery Management
SMS	Senior Management Structure
SOP	Standard Operating Procedure
TR	Treasury Regulations
TVET	Technical and Vocational Education and Training
UIFW	Unauthorised, Irregular, Fruitless and Wasteful Expenditure
VCT	Voluntary Counselling and Testing
WSP	Work Skills Plan

3. FOREWORD BY THE MEC



The 2022/23 financial year marks the mid-term of the current Medium Term Strategic Framework (MTSF) (2020/21-2024/25), as at the medium term of the MTSF the department has ferried well against its set 5 year strategic plan targets.

Contribution of four departmental outcomes towards achievement of the **MTSF priority 1: A Capable, Ethical and Developmental State:-**

Skilled, capable and ethical workforce: the outcome ensures that the department has skilled employees in order to carry out their duties in a diligent manner. The department has capacitated its employees during the period under review through various training institutions in line with the identified trainings in line with the WSP. In order to ensure that the department has skilled and capable employees, the department has offered bursaries to its employees.

Improved integrated planning, budgeting and monitoring: to ensure sound financial management in the provincial government, Provincial Treasury has provided professional advice and support on provincial economic analysis, fiscal policy and the management of annual budget process. Provincial Treasury has conducted budget sessions with departments and public entities to provide support to institutions to identify and prioritise their budgetary needs for the financial year.

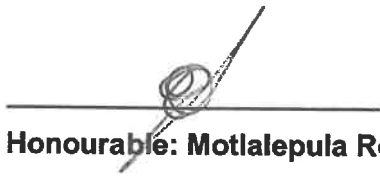
Improved financial management in Departments, Public Entities and Municipalities: The department has provided integrated and intensified interventions which includes amongst others, capacity building interventions which were needed in order to improve financial management and service delivery.

Fair, equitable, transparent, competitive and cost effective supply chain management system: Provincial Treasury provides policy direction with regard to effective asset management and implementation and monitoring of supply chain management in the province.

During the year under review, the Department has managed to spend 99% of its allocated budget and achieved 100% of the set output indicators.

I sincerely thank the Head of Department, Senior Management and all staff members for their dedicated support and commitment in pursuing the mandate of Provincial Treasury.

I, hereby present the 2022/2023 Annual Report of the Provincial Treasury.

A handwritten signature in black ink, appearing to be 'Motlalepula Rosho', is written over a horizontal line. The signature is stylized and cursive.

Honourable: Motlalepula Rosho
MEC of Finance

Date: 26 July 2023

4. REPORT OF THE ACCOUNTING OFFICER



During the period under review the country was operating under constant load-shedding which had an adverse impact on service delivery and adherence to compliance matters. Despite this challenge the department, ensured that operations continued with its mandate of sound financial management in the Province. The alternative measures implemented by the department has resulted in the achievement of planned output indicators, expenditure of the appropriated budget as well continued oversight support to the departments, public entities and municipalities.

The department provided the following support to Departments, Public Entities and Municipalities:-

- AFS and Annual Reports of the eleven (11) Departments in the shared service reviewed by both Provincial Internal Audit and the Audit Committee prior to submission thereof to the AGSA on 31 May 2022.
- Provincial Treasury continued with the roll-out of the BAUD support and there are departments conducting their verification now using the BAUD software.
- The Provincial Treasury continued to support the provincial departments for sustainable implementation of the Infrastructure Delivery Management System (IDMS).
- Provincial Supply Chain Management embarked on SCM capacity building interventions to improve compliance by departments and their entities. The intervention were amongst others on advanced demand and acquisition management to assist the departments to prepare a credible procurement plans.
- Four (4) asset management capacity building interventions provided to departments and Public Entities to address asset management findings.
- Increased the number of clean audit departments to seven (7), vis-à-vis the previously six (6) identified, viz:- Department of Cooperative Governance and Traditional Affairs.

- Twenty-two (22) municipalities were capacitated on the alignment of mSCOA and GRAP compliant Annual Financial Statements. Provincial Treasury conducted coaching and handholding to contract management committees and relevant officials in municipalities.
- Building risk management capacity and to assist in facilitation of risk assessments in Public Entites

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	221	174	74	211	177	34
Transfers received	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-
Interest, dividends and rent on land	176 179	289, 575	(113 344)	167 789	193 832	(26 043)
Sale of capital assets	-	1	(1)	-	9	(9)
Financial transactions in assets and liabilities	-	14	(14)	-	218	(218)
Total	176 400	289 764	(113 364)	168 000	194 236	(26 236)

The department is not a revenue generating department. Revenue collection is at R289,764 million, which is R113,364 million over the target. The major source of the revenue arises from interest earned on provincial investments which are managed by the Provincial Revenue Fund and was significantly higher than anticipated. The sale of goods and services are represented by commission earned on third party deductions.

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	158 125	157 525	600	153 815	153 158	657
Sustainable Resource Management	128 437	127 374	1 063	158 717	139 919	18 798
Assets and Liabilities	50 613	48 585	2 028	46 468	42 580	3 888
Financial Governance	150 921	149 206	1 715	158 514	155 692	2 822
Total	488 096	482 690	5 406	517 514	491 349	26 165

An amount of R482,690 million against R488,690 million has been spent as at 31 March 2023 which translates to 99% (95% in 2021/22).

Virements

There were no virements for the year under review.

Roll Overs

There were no roll overs for the year under review.

Unauthorised, Fruitless and Wasteful Expenditure

- ☐ There was no unauthorised expenditure incurred by the Department in the year under review.
- ☐ There was no fruitless and wasteful expenditure incurred by the Department in the year under review.

Irregular expenditure

There was no irregular expenditure incurred during the year under review.

Strategic focus over the short to medium term period

Provincial Treasury has planned the following in the next coming financial years to strengthen its mandated support to departments, public entities and municipalities:

- ☐ Continued dedicated support to all Departments, Public Entities and Municipalities to improve financial management;
- ☐ Conduct capacity building programme for SCM officials in Provincial Government;

Public Private Partnerships

The Department does not have any Public Private Partnerships.

Discontinued key activities / activities to be discontinued

The Department did not discontinue and plan to discontinue any activities during the year under review.

New or proposed key activities

The Department did not have new or proposed key activities during the year under review.

Supply chain management

- ☐ There were no unsolicited bid proposals conducted for the year under review;
- ☐ SCM Bid Committee (Specification, Evaluation and Adjudication) structures are in place and fully operational.
- ☐ SCM compliance checklists are in place and the SCM performance unit conducts quarterly reviews to ensure compliance with the relevant laws and regulations.

Gifts and Donations received in kind from non-related parties

There were no gifts and donations received in kind from non-related parties.

Exemptions and deviations received from the National Treasury

The Minister of Finance, in terms of Section 3 (c) of the Preferential Procurement Framework Act, 2000 (Act No 5 of 2000-PPFA) granted the Department an exemption from the provisions of the PPFA and regulations made thereunder. The exemption was effective from 11th May 2022 until:

- a) New Preferential Procurement Regulation take effect; or

The Constitutional Court confirms the suspension of the order of invalidity of the Preferential Procurement Regulations, 2017, for a period of 12 months, whichever occurs first

Events after the reporting date

None

Other

None

Let me thank Honourable MEC for her astounding leadership, I wish also to appreciate individual and collective contribution made by the management and the entire staff members in ensuring that our planned objectives for the year under reviewed are achieved.

I, hereby, present the Annual Report of the Department of Provincial Treasury

A handwritten signature in black ink, appearing to be 'N.I. Kunene', written over a horizontal line.

Mr N.I Kunene
Accounting Officer
Provincial Treasury
Date: 26 July 2023

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

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

All information and amounts disclosed throughout the annual report are consistent.

The annual report is complete, accurate and is free from any omissions.

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

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

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

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

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

In my opinion, the annual report fairly reflects the operations, the performance information, the human resources information and the financial affairs of the department for the financial year ended 31 March 2023.

Yours faithfully

Mr N.I Kunene

Accounting Officer

Date: 26 July 2023

6. STRATEGIC OVERVIEW

6.1 Vision

We will be the ultimate financial management authority and adviser on fiscal matters to the Bokone Bophirima Provincial and Local Administration in pursuit of transparency, good financial management and accountability to all our stakeholders.

6.2 Mission

To provide leadership in the management of public resources for efficient, effective and economic service delivery through well-coordinated support to Provincial Departments, Public Entities and Municipalities.

6.3 Values

The success of any organization rests with inherent qualities of the personnel delegated with the responsibility of undertaking specific activities. The following values, which are derived from the constitution, underpin the activities of the Provincial Treasury.

- ☐ Fairness
- ☐ Equity
- ☐ Accessibility
- ☐ Transparency
- ☐ Accountability
- ☐ Participation
- ☐ Professionalism

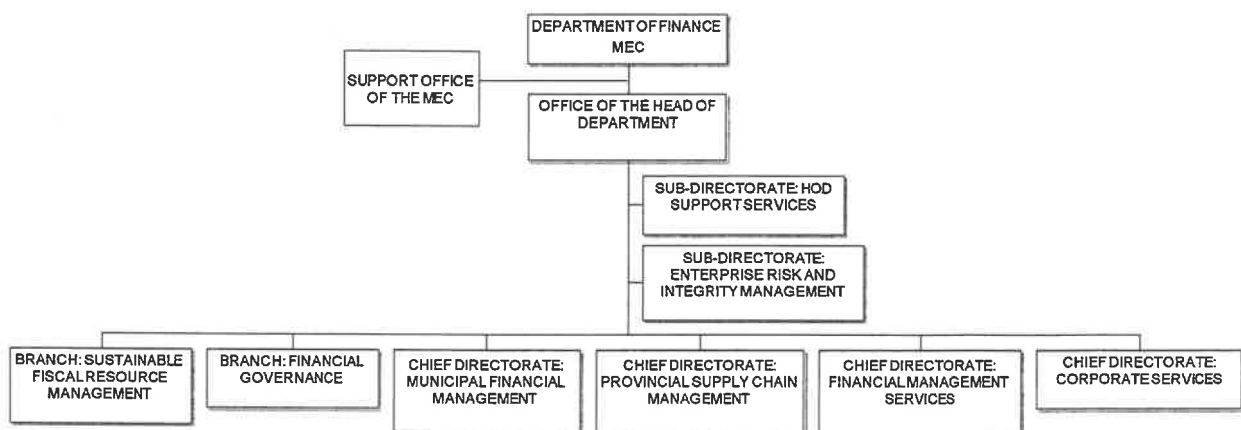
7. LEGISLATIVE AND OTHER MANDATES

The department is governed by the following pieces of legislation and policy directives:

- ☐ Public Finance Management Act, 1999 (Act No. 29 as amended)
- ☐ Municipal Financial Management Act 56 of 2003;
- ☐ Treasury Regulations;
- ☐ Division of Revenue Act;
- ☐ Supply Chain Management Regulations (Post -Tender Board environment);
- ☐ The Constitution of South Africa, 1996;
- ☐ The Public Service Act of 1994;
- ☐ The Public Service Regulations of 2001;
- ☐ The White Paper on the Transformation of the Public Service Delivery, (Batho Pele) 1997;
- ☐ The E-Government: A Public Service IT Policy Framework;
- ☐ The Promotion of Access to Information Act 2 of 2000;
- ☐ The National Minimum Information Security Standard Policy of 1996;

- ☐ The Skills Development Act of 1999;
- ☐ The Basic Condition Of Employment of 1997;
- ☐ The Labour Relations Act of 1995; and
- ☐ The Health and Safety Act of 1993.

8. ORGANISATIONAL STRUCTURE



9. ENTITIES REPORTING TO THE MINISTER/MEC

Not applicable as the Department does not have any Public entities.

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 118-119 of the Report of the Auditor-General, published as Part F: Financial Information.

2. OVERVIEW OF DEPARTMENTAL PERFORMANCE

2.1 Service Delivery Environment

The department operates under four programmes, namely, Administration, Sustainable Resource Management, Assets and Liabilities Management as well Financial Governance.

As part of delivering services to its clients the department performed fairly well during 2022-

2023 financial year as it managed to achieve 100% of its key output indicators and targets as set in the 2022/23 Annual Performance Plan.

Department does not render services directly to the Public; it renders oversight services to Provincial Departments, Public Entities and renders capacity support to Municipalities.

2.2 Service Delivery Improvement Plan

The Department had an approved Service Delivery Improvement Plan (SDIP), which was implemented and monitored on quarterly basis. The SDIP term has elapsed on the last quarter of 2021. New Service Delivery Improvement Plan for 2023 – 2025 has been developed and the draft was submitted to the Department of Public Service and Administration (DPSA), on the 31 March 2023 for verification.

2.3 Organisational environment

Not applicable as there were no major changes to relevant policies or Legislation during the financial year under review.

2.4 Key policy developments and legislative changes

On 16 February 2022, the Constitutional Court handed down a judgment in the case Minister of Finance v Afribusiness NCP CCT279/20, which was an application by the Minister of Finance

(Minister) for leave to appeal against a judgment and order of the Supreme Court of Appeal. The mute point was that does the Minister has power to prescribe preferential procurement for each organ of state? The majority judgment argued that since section 2(1) of the PPPFA states that an organ of state must determine its preferential procurement policy it cannot be in the power of the Minister to make regulations on the same matter.

Subsequent to this judgment the new regulations were gazetted by parliament giving powers to each organ of state to develop their own policy in line with Preferential Procurement Policy Framework section 2 (d) the specific goals (empowerment goals) may include: -

(i) contracting with persons, or categories of persons, historically disadvantaged by unfair discrimination on the basis of race, gender or disability;

(ii) implementing the programmes of the Reconstruction and Development Programme as published in Government Gazette No. 16085 dated 23 November 1994. (One of those goals include Locality)

Consequently, there will be fragmented approach to preferential procurement advancing equity by different departments and entities, which situation is not ideal in maintaining norm and standards across the sector.

3. ACHIEVEMENT OF INSTITUTIONAL IMPACTS AND OUTCOMES

The departmental Impacts and Outcomes as per the Strategic Plan are listed below:

Impact Statement	Sound financial management in Provincial Administration for quality service delivery
------------------	--

Outcomes

- ☐ Skilled, capable and ethical workforce
- ☐ Improved integrated planning, budgeting and monitoring
- ☐ Improved financial management in Departments, Public Entities and Municipalities
- ☐ Fair, equitable, transparent, competitive and cost-effective Supply Chain Management System

The above-mentioned outcomes contribute to National Priority 1: **A Capable, Ethical and Developmental State**. These outcomes contributes to the achievement of the departmental set impact.

During the year under review in contribution to the achievement of the set Impact and Outcomes the department has managed to perform the following:

- ☐ The department has capacitated 281 employees during the period under review through various training institutions in line with the identified trainings in the WSP.

- ☐ Provincial Treasury conducted budget sessions with departments and public entities to provide support to institutions to identify and priorities their budgetary needs for the financial year.
- ☐ Provincial Treasury has provided integrated and intensified interventions which includes amongst others, 4 capacity building sessions in order to improve financial management and service delivery.
- ☐ Provincial Supply Chain Management continued to monitor 30 day payments by Departments in line with Treasury Regulation 8.2.3.
- ☐ In order to ensure that there are checks and balances before bids are awarded to most deserving and suitable bidders, the department continued to audit all bids in excess of R10 million.
- ☐ Provincial Treasury has successfully held quarterly Provincial Revenue Forum where all departments are represented. The forum focuses on sharing best practices to assist departments that are struggling to meet revenue collection target with innovative means of collection.
- ☐ The PSCM provided SCM advisory support to departments and public entities in relation to the applications of Exemptions in terms of PPPFA, 05 of 2000.

The department has offered the following experiential learning programmes:

- ☐ Interns Graduates for 45 graduates for the period 01/05/2021-30/04/2023.
- ☐ 10 TVET interns for the period 01/04/2022-30/09/2023.
- ☐ 13 Learners on learnerhip for the period 01/04/2022-31/03/2024.

The Provincial Treasury continued with the following initiatives:

- ☐ Provision of Technical financial management support to departments and public entities to ensure compliance to the PFMA and related prescripts.
- ☐ Provision of Transversal Internal Audit Services to all departments in the province with exception of Department of Education and Provincial Legislature.
- ☐ Offering of effective risk management services and strategies to provincial departments and public entities.
- ☐ Provision of dedicated support to all North West Province municipalities to improve financial management.
- ☐ Review of municipalities quarterly Financial Statements with the aim of improving quality of submission of financial statement at the end of the financial year.

4. INSTITUTIONAL PROGRAMME PERFORMANCE INFORMATION

4.1 Programme 1: Administration

The purpose of the programme

This programme provides human resource support, strategic management, communication and departmental financial management services.

This programme consists of four sub-programmes:

- ☐ Office of the MEC
- ☐ Management Services (HOD)
- ☐ Corporate Services
- ☐ Financial Management (Office of the CFO)

The programme's outcomes for the year under review are as follows:

- ☐ Skilled, capable and ethical workforce

Outcomes, outputs, output indicators, targets and actual achievements

The programme was able to achieve 100% of its outputs and output Indicators and targets during the year under review which contributes to the following outcome:

- ☐ Skilled, capable and ethical workforce.

The above mentioned outcome contributes to National Priority 1: A Capable, Ethical and Developmental State.

Table 2.4.4.2:

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

Programme / Sub-programme: Risk 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
Skilled, capable and ethical workforce	Financial Disclosure compliance reports produced	% submission of disclosures of financial interest for SMS	100%	100%	100%	100%	0	N/A

Programme / Sub-programme: Corporate 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
Skilled, capable and ethical workforce	Training departmental officials conducted	Number of officials trained in line with Work Skills Plan	75	174	70	281	211	The reason for overachievement is co-ordination of more in-house/group trainings.

Programme / Sub-programme: Financial Management (CFO)								
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, capable and ethical workforce	Annual financial statements produced	Number of Annual financial statements without material misstatements	1	1	1	1	0	N/A
	Suppliers paid within 30 days after receipt of valid invoices	% of valid invoices paid within 30 days	100%	100%	100%	100%	0	N/A
	Procurement spend on women, youth and persons with disabilities	Number of reports on procurement spend to Women-owned businesses produced	New	New	4	4	0	N/A
		Number of reports on procurement spend to youth owned businesses produced	New	New	4	4	0	N/A
		Number of reports on	New	New	4	4	0	N/A

Programme / Sub-programme: Financial Management (CFO)									
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	
		procurement to spend persons with disabilities owned businesses produced							

Linking performance with budgets

All the necessary resources were provided to assist the sub-programmes to achieve the planned targets as per the Annual Performance Plan and this is evident as the Programme had an actual spending of 99.6% as at 31st March 2023.

Please find below a summary of actual expenditure in comparison to the adjusted appropriation for both current and previous financial year.

Sub-programme expenditure

Sub-Programme Name	2022/2023			2022/2023		
	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
Office of the MEC	10 956	10 936	20	8 441	8 292	149
Management Services	9 414	9 382	32	20 841	20 796	45
Corporate Services	80 943	80 776	167	77 831	77 446	385
Financial Management (Office of the CFO)	56 812	56 431	381	46 702	46 624	78
Total	158 125	157 525	600	153 815	153 158	657

Strategy to overcome areas of under performance

Not applicable as the programme managed to achieve all the targets planned for the year under review.

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

Not applicable as the department does not have Standardised Outputs and Output Indicators.

4.2 Programme 2: Sustainable Resource Management

The purpose of the programme

The programme's aim is to provide professional advice and support on provincial economic analysis, fiscal policy and the management of annual budget process, implementation of the provincial budgets as well as monitoring and control the North West provincial expenditures.

The Programme consists of the following sub-programmes:

- ☐ Programme support
- ☐ Economic Analysis
- ☐ Fiscal Policy
- ☐ Budget Management
- ☐ Public Finance
- ☐ Infrastructure Coordination
- ☐ Municipal Finance Management (MFM)

The programme's outcomes for the year under review are as follows:

- ☐ Improved integrated planning, budgeting and monitoring
- ☐ Improved financial management in Departments, Public Entities and Municipalities

Outcomes, outputs, output indicators, targets and actual achievements

The programme was able to achieve 100% of its outputs and output Indicators and targets during the year under review which contributes to the outcomes listed below:

- ☐ Improved integrated planning, budgeting, and implementation and monitoring"
- ☐ Improved financial management in Departments, Public Entities and Municipalities

The above mentioned outcomes contributes to National Priority 1: A Capable, Ethical and Developmental State.

Table 2.4.4.2:

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

Programme / Sub-programme: Budget Management, Public Finance Management and Infrastructure Coordination								
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 integrated planning, budgeting and monitoring.	Appropriation Bill Tabled	Estimates of Provincial Revenue and Expenditure (EPRE)	1	1	1	1	0	N/A
	Financial performance of provincial departments and public entities monitored	Quarterly Financial assessments on provincial spending	3	4	4	4	0	N/A

Programme / Sub-programme: Economic Analysis and Fiscal Policy								
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 target to Actual Achievement 2022/2023	Reasons for deviations
Improved integrated planning, budgeting and monitoring.	Provincial revenue met	Provincial revenue collected	R1, 1 billion	R1,3 billion	R1.1 billion	R1 566 815 billion	0	Over performance is due to interest earned on investment and PMG accounts. The other contributing factor is recoveries from previous years' expenditure.

Programme / Sub-programme: Municipal 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 target to Actual Achievement 2022/2023	Reasons for deviations	
Improved financial management in Departments, Public Entities and Municipalities.	Municipal budget assessed	Number of budget assessments conducted on adopted municipal budgets	20	20	20	20	0	N/A	
	Budget and Treasury officials capacitated on MFMA Reforms	Number of municipal capacity building interventions conducted	3	4	4	4	0	N/A	
	Municipal financial management environment assessed	Number of assessment conducted on status of municipal internal control environment	NEW	NEW	7	7	0	N/A	
	Support provided on financial management at municipalities	Number of reports on technical support provided to municipalities in-line with Section 154 of the Constitution	NEW	NEW	4	4	0	N/A	

Programme / Sub-programme: Municipal 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 target to Actual Achievement 2022/2023	Reasons for deviations	
		Number of assessments done on municipalities in financial crisis	NEW	NEW	8	8	0	N/A	

Linking performance with budgets

All the necessary resources were provided to assist the sub-programmes to achieve the planned targets as per the Annual Performance Plan and this is evident as the Programme had an actual spending of 99.2% as at 31st March 2023.

Please find below a summary of actual expenditure in comparison to the adjusted appropriation for both current and previous financial year.

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
Programme Support (SRM)	-	-	-	44	44	-
Economic Analysis	6 390	6 294	96	7 229	6 106	1 123
Fiscal Policy	8 794	8 710	84	8 117	8 057	60
Budget Management	22 823	22 544	279	23 333	21 816	1 517
Public Finance	16 843	16 625	218	33 219	17 762	15 457
Municipal Finance	73 587	73 201	386	86 775	86 134	641
Total	128 437	127 374	1 063	158 717	139 919	18 798

Strategy to overcome areas of under performance

Not applicable as the programme managed to achieve all the targets planned for the year under review.

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

Not applicable as the department does not have Standardised Outputs and Output Indicators.

4.3 Programme 3: Asset and Liabilities

The purpose of the programme

This programme's aim is to provide policy direction on the following:

- ☐ Effective asset management in the province;
- ☐ Implementation and monitoring of Supply Chain Management (SCM) in the Province;
- ☐ Implementation and management of the Electronic Tendering System (ETS) in the Province.

Assets and Liabilities Management Programme consists of the following sub-programmes:

- ☐ Programme Support
- ☐ Asset management
- ☐ Provincial Supply Chain Management

The programme's outcomes for the year under review are as follows:

- ☐ Fair, equitable, transparent, competitive and cost effective supply chain management system.

Outcomes, outputs, output indicators, targets and actual achievements

The programme was able to achieve 100% of its outputs and output Indicators and targets during the year under review which contributes to the following outcome:

- ☐ Fair, equitable, transparent, competitive and cost effective supply chain management system.

The above mentioned outcome contributes to National Priority 1: A Capable, Ethical and Developmental State.

Table 2.4.4.2:

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

Programme / Sub-programme: Asset Management and Provincial Supply Chain 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
Fair, equitable, transparent, competitive and cost effective supply chain management system.	SCM capacity building interventions provided	Number of supply chain management (SCM) capacity building interventions provided to Departments and Public Entities	2	7	4	30	26	The reason for overachievement is high demand of trainings from Departments and Public Entities.
	SCM interventions on audit outcomes provided	Number of Departments and Public Entities supported to improve audit outcomes on SCM	6	6	6	6	0	N/A
	COVID-19 budget expenditure report prepared	Number of assessments done on departments and public entities on COVID-19 expenditure	NEW	4	4	4	0	N/A

Programme / Sub-programme: Asset Management and Provincial Supply Chain 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	
	Asset management capacity building interventions provided	Number of asset management capacity building interventions provided to departments and Public Entities	4	4	4	4	0	N/A	
	Asset management interventions on audit outcomes provided	Number of Departments and Public Entities supported to improve audit outcomes on asset management	5	6	6	6	0	N/A	
	Assessment of SCM compliance practices conducted on Departments and Public Entities	Number of assessments done on non-compliance by Departments and Public Entities on SCM regulation	3	4	4	4	0	N/A	

Linking performance with budgets

All the necessary resources were provided to assist the sub-programmes to achieve the planned targets as per the Annual Performance Plan and this is evident as the Programme had an actual spending of 96% as at 31st March 2023.

Please find below a summary of actual expenditure in comparison to the adjusted appropriation for both current and previous financial year.

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
Programme Support (A&L)	14 553	13 811	742	9 137	7 392	1 745
Asset Management	10 344	10 034	310	10 640	9 658	982
Support & Interlinked Financial System	25 716	24 740	976	26 691	25 530	1 161
Total	50 613	48 585	2 028	46 468	42 580	3 888

Strategy to overcome areas of under performance

Not applicable as the programme managed to achieve all the targets planned for the year under review.

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

Not applicable as the department does not have Standardised Outputs and Output Indicators.

4.4 Programme 4: Financial Governance

The purpose of the programme

The aim of this programme is to facilitate the implementation of financial management in Provincial Departments and Public Entities to ensure improved audit outcomes and manage the transition from modified cash to GRAP accounting in line with PFMA. It operates under 5 sub-programmes.

The Programme consists of the following sub-programmes:

- ☐ Programme support - Accountant General
- ☐ Accounting Services
- ☐ Financial Systems
- ☐ Provincial Risk Management
- ☐ Provincial Internal Audit

The programme's outcomes for the year under review are as follows:

- ☐ Improved financial management in Departments, Public Entities and Municipalities

Outcomes, outputs, output indicators, targets and actual achievements

The programme was able to achieve 100% of its outputs and output Indicators and targets during the year under review which contributes to the following outcome:

- ☐ Improved financial management in Departments, Public Entities and Municipalities

The above mentioned outcome contributes to National Priority 1: A Capable, Ethical and Developmental State.

Table 2.4.4.2:

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

Programme / Sub-programme: Accountant General, Provincial Accounting Services, Financial Systems and Provincial Risk 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 financial management in Departments, Public Entities and Municipalities.	Support programmes provided to Departments and Entities	Number of capacity Building Interventions for Departments and Public Entities	9	12	9	9	0	N/A
		Number of monitoring reports on implementation of AGSA findings on the preceding financial year on departments and public entities	NEW	2	2	2	0	N/A
		Number of Identified departments and public entities for focused interventions on clean audits	5	7	6	7	1	There's an additional clean audit department to the previously identified 6 being the Department of Cooperative

Programme / Sub-programme: Accountant General, Provincial Accounting Services, Financial Systems and Provincial Risk 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
								Governance and Traditional Affairs
		Number of interventions provided to governance structures in Public Entities	1	2	2	2	0	N/A
		Number of Identified public entities for focused interventions on risk management	5	3	2	6	4	During the 1st quarter 6 Public Entities conducted the strategic risk assessments as advised by Provincial Risk Management. This assists in identification and management of risks before

Programme / Sub-programme: Accountant General, Provincial Accounting Services, Financial Systems and Provincial Risk 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	
								they hamper the achievements of the entities' outcomes and targets.	

Programme / Sub-programme: Provincial Internal Audit								
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 target to Actual Achievement 2022/2023	Reasons for deviations
Improved financial management in Departments, Public Entities and Municipalities.	Post audit action plan audited	Number of departmental post audit action plans assessed	11	11	11	11	0	N/A
	Risk management strategies audited	Number of departmental risk management systems assessed	11	11	11	11	0	N/A

Linking performance with budgets

All the necessary resources were provided to assist the sub-programmes to achieve the planned targets as per the Annual Performance Plan and this is evident as the Programme had an actual spending of 98.9% as at 31st March 2023.

Please find below a summary of actual expenditure in comparison to the adjusted appropriation for both current and previous financial year.

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
Programme Support (FG)	17 352	17 334	18	24 051	23 420	631
Accounting Services	49 656	49 066	590	52 341	52 038	303
Norms and Standards	9 236	8 963	273	9 232	7 873	1 359
Risk Management	4 834	4 828	6	4 384	4 314	70
Provincial Internal Audit	69 843	69 015	828	68 506	68 047	459
Total	150 921	149 206	1 715	158 514	155 692	2 822

Strategy to overcome areas of under performance

Not applicable as the programme managed to achieve all the targets planned for the year under review.

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

Not applicable as the department does not have Standardised Outputs and Output Indicators.

5. TRANSFER PAYMENTS

5.1. Transfer payments to public entities

The Department did not make any transfers to public entities during the year under review.

5.2. Transfer payments to all organisations other than public entities

The table below reflects the transfer payments made for the period 1 April 2022 to 31 March 2023

Name of transferee	Type of organisation	Purpose for which the funds were used	Did the dept. comply with s 38 (1) (j) of the PFMA	Amount transferred (R'000)	Amount spent by the entity	Reasons for the funds unspent by the entity
Various individuals (ex-employees)	N/A	Leave gratuities and post-retirement benefits	Benefits due to ex-employees	2 844	N/A	N/A

The table below reflects the transfer payments which were budgeted for in the period 1 April 2022 to 31 March 2023, but no transfer payments were made.

Name of transferee	Purpose for which the funds were to be used	Amount budgeted for (R'000)	Amount transferred (R'000)	Reasons why funds were not transferred
None				

6. CONDITIONAL GRANTS

6.1. Conditional grants and earmarked funds paid

None

6.2. Conditional grants and earmarked funds received

None

7. DONOR FUNDS

7.1. Donor Funds Received

None

8. CAPITAL INVESTMENT

8.1. Capital investment, maintenance and asset management plan

The Department does not have any major capital or infrastructure projects. The following table depicts how asset holdings have changed over the period under review, including information on disposals, scrapping and losses

Categories	Opening Balance as at 01 April 2022	Prior Year Adjustment	Additions	Transfers In/(Out)	Disposals	Balance as at 31 March 2023
	R '000	R '000	R '000	R '000	R '000	R '000
Transport Assets	-	-	3,801	-	-	3,801
Computer Equipment	22,080	172	2,340	-	(2,435)	22,157
Furniture and Office Equipment	14,136	-	2,106	-	(387)	15,858
Other Machinery and Equipment	11,066	-	935	-	(75)	11,923
Total	47,282	172	9,182	-	(2 897)	49 937

The Department performs monthly asset reconciliations between the asset register and the general ledger which are reviewed and signed off by senior management. Any discrepancies are investigated and resolved on a monthly basis before closure. Two physical verifications were undertaken during the financial year. Spot checks were conducted during the year. Assets stolen/not found are investigated and reported to the Accounting Officer.

The Department has implemented the following asset management policies and procedure manual which enhances compliance with asset management principles:

- Asset Management Policy and Procedure Manual;
- Asset Management Loss Control Policy;
- Asset Management Strategy.

The Department's assets are in a fairly reasonable condition.

PART C: GOVERNANCE

1. INTRODUCTION

Commitment by the department to maintain the highest standards of governance is fundamental to the management of public finances and resources. Users want assurance that the department has good governance structures in place to effectively, efficiently and economically utilize the state resources, which is funded by the tax payer.

2. RISK MANAGEMENT

The following risk governance documents are submitted to the Research and Policy Coordination for review for the 2023-24 financial year:

- Risk Management policy
- Risk Management Strategy (& Plan)
- Fraud Prevention Policy
- Fraud Prevention Strategy (& Plan)

The RMC consists of a five (05) member panel as follows:

- Chairperson: Ms. Ntsele (Independent)
- Deputy Chairperson: Ms. Mpolaise (independent)
- Member: Ms. Ikaneng (Independent)
- Member: Mr. R Soofie (internal)
- Member: Mr. M Mogoane (internal)

The progress on the implementation of the risk treatment plans on the various Departmental risk registers is updated quarterly and progress is reported to RMC and DMC. Risk management treatment plans are linked to the work-plans of relevant senior managers. The Department has adopted through the Risk Management Policy an entity-wide risk management approach.

Risk Management continues to be a standing agenda item at DMC meetings. DMC monitors the progress on implementation plans and risk treatment plans monthly and the RMC meets quarterly to provide oversight. Awareness sessions are held on continuous basis for all staff members according to the annual implementation plan.

Effectively, the RMC comprises of more independent members than internal members.

3. FRAUD AND CORRUPTION

The following systems are in place to curb fraud and corruption:

The Department's Anti-Corruption policy has been reviewed and awaiting approval.

The Reporting policy has been reviewed and awaiting approval.

An integrated Case Management System has been developed and implemented.

Case Management Reports are presented to the DMC monthly and the Ethics committee quarterly.

A national toll-free anti-corruption hotline (0800 701 701) is in place where incidents of corruption can be reported anonymously. Laws and processes are there to protect people who report others ("whistle-blowers").

The Department is in a process of procuring its dedicated reporting hotline and will be launching it in 2023/24 financial year.

Training for all new staff on code of conduct, ethics and anti-corruption is part of the mandatory induction course.

Disciplinary proceedings are instituted against officials allegedly involved in fraud/ corruption.

4. MINIMISING CONFLICT OF INTEREST

Conflict of interest is the most critical risk the Department has to manage in its pursuit of building an ethical culture. This is because a transaction is never at arm's length where the parties involved are conflicted. The Department shall ensure that the following system are put in place to identify, manage and eliminate real or potential conflict of interest:

4.1. Management of gifts

The Integrity Management will implement the Regulation 13(h) which prohibit an employee from receiving or accepting any gift from any person in the course and scope of his or her employment, other than from a family member, to the cumulative value of R350 per year, unless prior approval is obtained from the relevant authority. These types of gifts are often veiled in secrecy and create a conflict within a public servant between the self-interest and those of the state. It is for this reason that the Department shall have the following systems in place to manage accepting gifts from service providers, individuals and other stakeholders:

- 4.1.1 There shall be a central gift register of all Gifts, Donations and Sponsorships placed in the Integrity Management Office.
- 4.1.2 The Ethics Officer(s) shall analyse if there is any potential or actual conflict of interests on the Gifts, Donations and Sponsorships received and recommend to the Head of Department if the employee can accept that Gifts, Donations or Sponsorship.
- 4.1.3 The Ethics Officer(s) in the Integrity Management unit shall ensure the register is kept up to date.
- 4.1.4 The Ethics Officer(s) shall review and monitor the register and report any anomalies or concerning trends to the Ethics Champion and Head of Department.
- 4.1.5 An annual declaration form will be distributed to all employees for completion immediately after year-end relating to the financial year which has just concluded. If nothing was received, then a NIL declaration must be furnished.
- 4.1.6 These forms will also serve as audit evidence for Auditor-General and Internal Audit processes and must be consistent with Gifts etc. declared during the E-Disclosure processes.

N.B The Departmental Gift Policy and the Integrity Management standard operational procedure will provide more details about the gift management processes.

4.2. Disclosure of financial interest by designated employees

4.2.1. Designated groups to disclose their financial interests

The Department will implement the Regulation 18 of the Public Service Act and the Directive to designated employees to disclose their financial interests and the form, date and financial interests to be disclosed issued by the Minister for the Public Service and Administration.

The following categories of officials are designated groups to disclose their financial interests:

SMS Members	Period to Disclose Financial
Employees who are incumbent of posts graded on level 13 or above, unless specifically excluded in terms of a determination or deemed determination by the Minister;	01-30 April of the year in question
Head of Department	Period to Disclose Financial
Head of Department of the Provincial Treasury	01-30 April of the year in question
Other categories of Designated Employees	Period to Disclose Financial
Employees earning an equivalent of salary level 13 and above through the OSD	01 June to 31 July of the year in question
Employees appointed at salary level 12 including employees earning the equivalent of salary level 12 through OSD.	01 June to 31 July of the year in question
Employees who are authorized by the Minister, EA, HOD or the chairperson of the Public Commission (PSC) for purposes of record keeping and effective implementation Part 2 of the Chapter 2 of the PSR, 2016	01 June to 31 July of the year in question
Employees appointed at Salary level 11 including employees earning the equivalent of salary level 11 through OSD.	01 June to 31 July of the year in question
Employees in Supply Chain Management and Finance Units, irrespective of their levels	01 June to 31 July of the year in question
All Assistant Directors appointed at salary level 9 and 10.	01 June to 31 July of the year in question
New employees appointed in the above categories	Within 30 days after assumption of duty

4.2.2. Measures to manage conflict of interest on the financial disclosures

4.2.2.1 The Ethics Officer(s) shall verify the interests disclosed.

4.2.2.2 If the Ethics Officer(s) is of the opinion that an interests of such designated

employee disclosed is likely to conflict with execution of any official duty of that the employee, he or she shall consult the employee concerned and, where possible, take appropriate steps to remove the conflict of interest.

4.2.2.3 If the employee, after the consultation referred, fails to take appropriate steps to

remove the conflict of interests, the Ethics Officer(s) shall recommend to the Head of Department to take disciplinary action against the employee.

4.2.2.4 The Ethics Office(s) through the Head of Department shall forward no later than **31 December each year, to the Director-General: Department of Public Service and Administration, the details of employees who are-**

- The number of cases where conflict of interest was identified;
- Whether any steps were taken;
- If steps were taken, a description of those steps; and

N.B The Integrity Management financial disclosure standard operational procedure manual will provide more details about the financial disclosure processes.

4.3 Conducting Lifestyle Audits in the Public Service

4.3.1 Who should conduct lifestyle audits?

All National, Provincial Departments and Government Components should conduct lifestyle audits, as this is a decentralised function in terms of the PSR, 2016, Regulation 22 (a).

4.3.2 Who has the mandate to conduct lifestyle audits?

Heads of departments and their delegated officials (notably Ethics Officers and Investigators) are mandated to conduct lifestyle audits. PSR, 2016, regulation 22, provides for a head of department to-"(a) analyse ethics and corruption risks as part of the department's system of risk management;"

4.3.3 Role-players involved with conducting lifestyle audits

The head of a department will be supported by the Ethics Officer to conduct lifestyle reviews and an investigator or anti-corruption official to conduct lifestyle investigations. In performing this, they will be supported by Risk Management and the Audit – and/or Ethics Committees. Internal auditors will audit the process.

External to a department, the South African Police Service (SAPS) and the National Prosecuting Authority (NPA) will investigate and prosecute criminal conduct linked to lifestyle audits.

The PAEIDTAU will provide technical support to departments.

Standard Operating Procedures (SOPs) are in place for the management of Gifts, Other Remunerative Work, Conflict of interest, Financial Disclosure and Reporting on unethical conduct, corruption and non-compliance.

5. CODE OF CONDUCT

The Code of Conduct for Public Service (Chapter 2 of the Public Service Regulations), act as guideline to all employees as to what is expected of them from an ethical point of view, both in their individual conduct and in their relationship with others. Adherence with the Code will enhance professionalism and contribute towards the building of public trust.

The primary purpose of the Code is promote exemplary and ethical conduct. It articulates the behaviour public servants ought to strive for and describes conduct that is acceptable or unacceptable. To ensure that staff understands and lives up to the code, the Department has in place a continuous capacity building and training programme on ethics management. The Department inducts new employees on the public service code of conduct on the day they assume duty or at the earliest possible date after that date.

Members of SMS are expected to adhere to the provisions of the SMS handbook on ethics and conduct. Officials on SCM and SCM role players are expected to adhere to the SCM Code of conduct.

If employees breach the Public Service Code of Conduct, or the occupation specific code of conduct, disciplinary measures prevailing prescripts on discipline management.

The Department has designated four (04) ethics officers and their role is to:

- ☐ Promote integrity and ethical behaviour in the Department
- ☐ Advice employees on ethical matters

- ☐ Identify and report unethical behaviour to the Accounting Officer through appropriate channels
- ☐ Management remunerative work outside the public service
- ☐ Manage disclosure on interest
- ☐ Manage acceptance of gifts and maintain the gifts register
- ☐ Manage conducting business with an organ of state
- ☐ Coordinate develop of required ethics policies and strategies

The Department has an ethics committee chaired by the Chief Director: Corporate Service and its role is to provide oversight on ethics management in the Department. The Ethics Committee reports its work to the HOD.

6. HEALTH SAFETY AND ENVIRONMENTAL ISSUES

Health and Safety in the workplace is regulated by the Occupational Health and Safety (OHS) Act, No. 85 of 1993. In terms of the Act the Head of the Department is charged with the responsibility of ensuring a workplace that is safe and without the risk to the health of employees. This piece of legislation is preventative in its approach to health and safety issues. The second piece of legislation is the Compensation for Occupational Injuries and Diseases Act (COIDA) which compliments failure of the OHS Act, aims to provide for compensation for disablement caused by occupational injuries and diseases sustained or contracted by employees.

Employees are made aware of the procedures to follow in cases of injuries on duty through the Injury on duty policy workshops. The employer has a duty in terms of this act to pay for reasonable medical expenses for injuries sustained on duty and employees are not required to make use of their medical aids in such instances.

For the period under review 2022-23, the Department had 26 injuries on duty cases. Most these injuries emanated from slip and falls, sporting activities, car accidents, fall from chairs, causing soft tissue injuries and effusions. These required basic medical treatment on an out-patient basis. The Department hosted a Mental Health event themed developing resilience for dealing with COVID-19 aftermath. Twenty-two (22) First aiders, twenty-five (25) Occupational Health and Safety representatives and Committee members, fifteen (15) Fire Fighters and eleven (11) Evacuation Marshals were trained. Sixty (60) staff members who are at risk of contracting occupational diseases underwent medical surveillance. All Departmental service points were inspected for health and safety compliance.

7. PORTFOLIO COMMITTEES

Provide commentary on the following:

- Portfolio Committee meetings were held on the 25th April 2022, 12th May 2022, 20th September 2022, 22nd November 2022, 7th December 2022, 7th March 2023, 24th March 2023 and 28th March 2023.
- The following matters were raised by the Portfolio Committee:

Meeting Date	Matters raised/recommendations	Response by the Department
Annual Performance Plan 2022/2023 Financial Year for Provincial Treasury	<u>Resolution 140</u>	Departments and Public Entities are continuously supported and trained throughout the year on a monthly and Quarterly basis.
	1. Provincial Treasury must develop a mechanism to transfer capacity and good practice to other departments, entities and municipalities and report quarterly to the Committee.	
	2. Provincial Treasury must provide a comprehensive report detailing implementation of the budget (Sustainable Resource Management) and report quarterly to the Committee.	Provincial Treasury convened a special Expenditure review meeting with all departments between 19 th and 23 rd January 2023. Furthermore, departments were also requested to submit expenditure recovery plans to the Office of the Premier for further discussion at the Broader-Extech Meeting
	3. Provincial Treasury must submit a comprehensive plan on how it plans to improve audit outcomes of departments and municipalities.	The plan was submitted and will be monitored.
	4. Provincial Treasury must submit a report on the state of BTO's and SCM at municipalities	A report on the state of BTO's an SCM at Municipalities was submitted.
	5. Provincial Treasury must submit a comprehensive report on support given to municipalities through consultants and a detailed report on how capacity and skill are transferred	Reports were made available.
	6. Provincial Treasury must submit a detailed report on 30-day payments and how it monitors and enforce it at departments and Municipalities.	

Meeting Date	Matters raised/recommendations	Response by the Department
	7. Provincial Treasury must submit a report on how it is able to assist municipalities owning Eskom and third parties. 8. Provincial Treasury must submit a detailed report upon realising their role on forfeiting funds due to under expenditure to National Treasury 9. Provincial Treasury must submit qualifications of SCM Officer and BTO at a municipal level with corrective measures and an implementation plan. 10. Provincial Treasury must submit a progress report on the establishment of the Forensic Unit as pronounced during the reconfiguration	
The Provincial Treasury Fourth (4th) Quarter 2021/2022 Performance Report	Resolution 139	Provincial Treasury has adopted a Capacity Building framework as and when programme or technical programmes are implemented to capacitate municipal officials.
	1. Transfer of skills to other departments, entities and municipalities.	
	2. A plan on the support provided to municipalities on financial management and improved audit outcomes.	Provincial Treasury submitted the plan to support municipalities.
	3. A progress report on the work done by finance managers and experts that are seconded to various municipalities and indicate whether secondments were in line with Section 139 (5) of the Constitution	Provincial Treasury has established a panel of Provincial Executive Representatives ('s) have. PER's will be responsible for to oversee the implementation of the Financial Recovery Plans (FRP's) in line with section 139 (c) of the constitution
The Provincial Treasury Fourth (4th) Quarter 2021/2022 Performance Report	4. Provincial Treasury submitted the directive issued by the Minister of Finance in intending to intervene at municipalities in the province, in line with Section 139 (5) of the Constitution	The first letter was sent to the Office of the Premier dated 10 September 2021 and the second letter dated 26 October 2021 informing the Office of the Premier regarding Section 139 (5) of the Constitution.
	5. An analysis of financial management of respective municipalities	The analysis of section 71 reports is performed on monthly basis in line with

Meeting Date	Matters raised/recommendations	Response by the Department
		schedule C of the MBRR. The latest assessment feedback letters on the analysis of section 71 reports were prepared.
	6. Provincial Treasury must submit a report on the expenditure of consultants from 2019/20 – 2021/22	The expenditure report submitted by municipalities in the LG portal, as regulated by the mSCOA regulation and section 71 of the MFMA, does not provide for line-item reporting
	<u>Resolution 141</u> 1. Provincials Treasury must assist municipalities on sources of revenue collection and maximise the collection of it. 2. Provincial Treasury must find a way to resolve Conditional grants being used for operational purposes at municipalities 3. Provincial Treasury must submit a report to the Committee on the support given to municipalities in compiling Section 71 reports. 4. Provincial Treasury must submit a report on the intervention, in relation to municipalities that have persistently failed to honour payment agreements. 5. Provincial Treasury must, on a quarterly basis, train Councillors who are in MPAC's on mSCOA budgeting and GRAP to improve capacity in performing oversight.	The reports was made available Councillors was trained on mSCOA budgeting and related policies.

8. SCOPA RESOLUTIONS

Resolution No.	Subject	Details	Response by the department	Resolved (Yes/No)
None				

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
Not Applicable		

10. INTERNAL CONTROL UNIT

The Internal Control unit is placed under financial management services (CFO). The key focus areas of the unit for the 2022/2023 financial year included:

- ☐ Review of compliance to procurement laws and regulations;
- ☐ Review of financial and non-financial delegations for legislative compliance and completeness;
- ☐ Review of the implementation of PAAP;
- ☐ Review of consultant payments;
- ☐ Review of SCM policies;
- ☐ Provide support during all audit processes (internal and external audit).

No material weaknesses were identified.

11. INTERNAL AUDIT AND AUDIT COMMITTEES

Key activities and objectives of the audit committee;

Key activities:

Internal auditing 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 15 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; report on pre-determined objectives and the implementation of audit action plans. Based on the audit work performed internal control, risk management and governance processes are adequate and effective and recommendations for further improvement have been made to the Department.

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;

The table below discloses relevant information on the 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		7
Mr T Boltman	Certified Internal Auditor	External	Member	14 February 2022		5

12. AUDIT COMMITTEE REPORT

1. Legislative requirements

The Audit Committee herewith presents its draft 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.

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

5. Risk management

Based on the quarterly audit committee reviews, the departmental risk and fraud management is adequate and effective.

6. In-Year Management and Quarterly Reporting

The quality of the in-year financial and performance reporting including interim financial statements is of acceptable standard.

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

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.

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 Audit Committee is satisfied with the status of compliance with laws and regulations.

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 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 satisfied that all matters have been adequately addressed.

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
Governance Cluster Audit Committee
Provincial Treasury**

M.P. Tjie
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 (include a discussion on your response and indicate what measures have been taken to comply)
Determining qualification criteria for the issuing of licences, concessions or other authorisations in respect of economic activity in terms of any law?	N/A	This criteria does not apply to Provincial Treasury as our mandate is to provide leadership in the management of public resources for efficient, effective and economic service delivery through well-coordinated support to Provincial Departments, Public Entities and Municipalities.
Developing and implementing a preferential procurement policy?	Yes	The Department has an approved Preferential Procurement Policy.
Determining qualification criteria for the sale of state-owned enterprises?	N/A	This criteria does not apply to Provincial Treasury as our mandate is to provide leadership in the management of public resources for efficient, effective and economic service delivery through well-coordinated support to Provincial Departments, Public Entities and Municipalities.
Developing criteria for entering into partnerships with the private sector?	N/A	The Department does not have any current partnerships 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	This criteria does not apply to Provincial Treasury as our mandate is to provide leadership in the management of public resources for efficient, effective and economic service delivery through well-coordinated support to Provincial Departments, Public Entities and Municipalities.

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

Status of Human Resources in the Department

The Provincial Treasury had a staff complement of 547 on 31 March 2023. This includes both permanent staff, staff on contract and Interns in the Department. During the 2022/2023 financial year, a total of 81 employees were appointed. This includes periodical, abnormal, contract and contract extensions. During the financial year, the Department had to reprioritise the funding and un-funding of posts in the Department due to COE constraints. Due to the huge wage bill in the public service, there was 0% growth in COE from National Treasury. The Department therefore had to reprioritise funding of posts within its baseline budget.

Training programs were successfully implemented in line with the WSP. A total number of 298 employees attended training. During the financial year there were 56 staff on Development Programmes comprising of both Learners and Interns. A Learnership Programme in the Internal Audit unit was also launched. Several internal and external bursary applicants were granted bursaries by the Department.

Human Resource priorities for the year under review and the impact of these.

The Department will continue with the filling of vacant funded posts in the new financial year as it remains a priority for the new financial year to recruit a skilled and capable workforce. Filling of posts are required for:

- Strengthening the Department's monitoring/ support and oversight role over other Provincial Departments.
- Splitting of responsibilities to avoid potential fraudulent/ corrupt activities.

The Department will continue with training of employees in line with the WSP

Employee Performance Management.

Performance Management is implemented in the Department in line with the relevant Directives and Policies. Performance agreements were all submitted and captured on time. All SMS members signed and submitted their Performance Agreements by 31 May 2022 as required. Performance assessments were completed, moderated and performance outcomes were implemented on Persal. No Performance Bonuses were paid as per DPSA Directives, only Pay Progression for qualifying staff. There are no backlogs in the Department in terms of PMDS. Extensive quality assurance was done on all performance management documentation submitted.

Employee Wellness Programmes.

The department has established an Employment Health Wellness Programme (EHWP) that is comprised of relevant professionals to run programmes that support total well-being of employees. These include among others an Employee Wellness Clinic that provides for primary health care services such as VCT, family planning, treatment for minor ailments, management for chronic conditions, health promotion and referral system. Supplements are introduced for employees with chronic conditions to help improve their vitality to assist with job performance. A Physical Activity Programme includes a mini gym for the staff to encourage active lifestyle. This programme also extends to participation in football, netball, and volleyball games. There are Friday mornings run where employees are encouraged to participate as part of physical fitness for better health and productivity. Various policy measures are in place that caters for substance abuse, ill-health chronic conditions, OHS, Crises and Trauma affecting individuals within the workplace etc. There are support groups for people affected by cancer, diabetes, and hypertension as well as for those affected by death – bereavement support.

The OHS Act propagates for safe and healthy work environment. The OHS Committee is made up of health and safety representatives who are appointed to recommend measures that ensure a safe and health work environment for all employees.

Achievements and challenges faced by the department, as well as future human resource plans /goals.

Achievements:

- Successful EHWP that are utilised by staff.

- Successful implementation of bursaries in the Department
- Successful management of PILIR – no outstanding cases
- Successful implementation of PMDS – no backlogs
- Clean Audit

Challenges:

- Recruitment is currently at a slow pace due to the huge number of applications versus the number of staff to manage recruitment. This creates problems regarding the lead time in filling of posts. The Department did put measures in place to address the problem.
- The constant high stages of loadshedding also hampers the job output in the HR Environment. The Department is currently busy putting processes in place to hamper this.

Future Plans/Goals:

- Continuous advertising and filling of vacant funded posts.
- Continuous management and implementation of PILIR
- Continuous management and implementation of PMDS
- Allocation of bursaries
- Implementation of internships and learnerships
- Continuous provision of Health and Safety programmes
- Continuous provision of Labour Relations support in the Department

3. HUMAN RESOURCES OVERSIGHT STATISTICS

3.1 Personnel related expenditure

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

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

Table 3.1.1 Personnel expenditure by programme for the period 01 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)
Administration	R157 526	R104 183	R5 042	R1 320	22	R476
Sustainable Resource Manage	R127 374	R78 614	R100	R34 454	16	R684
Assets & Liabilities Management	R48 586	R33 637	R2 485	R565	7	R716
Financial Governance	R149 205	R96 929	R2 149	R5 835	20	R584
Total	R482 690	R313 363	R9 776	R42 175	65	R573

Table 3.1.2 Personnel costs by salary band for the period 01 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)	R7 717	2	43	R179
Skilled (Levels 3-5)	R19 707	6	66	R299
Highly skilled production (Levels 6-8)	R85 630	26	216	R396
Highly skilled supervision (Levels 9-12)	R149 483	46	183	R817
Senior and Top management (Levels 13-16)	R51 211	16	37	R1 384
Non-Permanent	R2 456	1	2	R1 228
Total	R313 747	97	547	R574

Table 3.1.3 Salaries, Overtime, Home-Owners Allowance and Medical Aid by programme for the period 01 April 2022 and 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
Administration	R69 479	67	R2 677	3	R2 944	3	R5 208	5
Sustainable Resource Manage	R55 107	68	R450	1	R1 032	1	R2 263	3
Assets & Liabilities Management	R23 727	70	R13	0	R678	2	R1 416	4
Financial Governance	R68 525	71	R422	0	R2 162	2	R3 977	4
Total	R 216 838	69	R 3 562	1	R 6 816	2	R 12 863	4

Table 3.1.4 Salaries, Overtime, Home-Owners Allowance and Medical Aid by salary band for the period 01 April 2022 and 31 March 2023

Salary Band	Salaries		Overtime		Home-Owners Allowance		Medical Aid	
	Amount (R'000)	Salaries as a % of personnel costs	Amount (R'000)	Overtime as a % of personnel costs	Amount (R'000)	HOA as a % of personnel costs	Amount (R'000)	Medical aid as a % of personnel costs
Lower Skilled (Level 1-2)	R4 492	58	R318	4	R527	7	R958	12
Skilled (Level 3-5)	R12 203	62	R835	4	R935	5	R1 900	10
Highly skilled production (Levels 6-8)	R60 531	71	R1 325	2	R2 336	3	R4 797	6
Highly skilled supervision (Levels 9-12)	R105 741	71	R1 083	1	R2 289	2	R4 861	3
Senior management (Level 13-16)	R33 871	66	R0	0	R729	1	R346	1
Non-Permanent	R0	0	R0	0	R0	0	R0	0
Total	R216 838	69	R3 562	1	R6 816	2	R12 863	4

3.2 Employment and Vacancies

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

The following tables summarise the number of posts on the establishment, the number of employees, the vacancy rate, and whether there are any staff that are additional to the establishment. This information is presented in terms of three key variables:

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

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

Table 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
Administration	287	196	32	20
Sustainable Resource Manage	120	89	26	19
Assets & Liabilities Management	58	45	22	1
Financial Governance	179	146	18	19
Total	644	476	26	59

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 (Level 1-2)	38	36	5	0
Skilled (Level 3-5)	131	67	49	49
Highly skilled production (Levels 6-8)	201	156	22	9
Highly skilled supervision (Levels 9-12)	230	180	22	1
Senior management (Level 13-16)	44	37	16	0
Total	644	476	26	59

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	15	11	27	0
Cleaners In Offices Workshops Hospitals Etc.	41	39	5	0
Client Inform Clerks (Switchboard, Reception, Inform Clerks)	1	1	0	0
Communication And Information Related	1	1	0	0
Computer Programmers.	1	0	100	0
Economists	2	1	50	0
Finance And Economics Related	61	46	25	0
Financial And Related Professionals	226	180	20	10
Financial Clerks and Credit Controllers	29	25	14	0
General Legal Administration & Rel. Professionals	1	0	100	0
Head Of Department/Chief Executive Officer	1	1	0	0
Human Resources & Organisational Development & Relate Prof	34	26	24	0
Human Resources Clerks	6	5	17	0
Information Technology Related	2	1	50	0
Language Practitioners Interpreters & Other Communication	6	6	0	0
Library Mail and Related Clerks	12	11	8	0
Light Vehicle Drivers	10	9	10	0
Logistical Support Personnel	2	1	50	0
Material-Recording and Transport Clerks	3	2	33	0
Messengers Porters And Deliverers	6	6	0	0
Other Administrative & Related Clerks and Organisers	93	25	73	49

Critical Occupation	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
Other Information Technology Personnel.	3	3	0	0
Other Occupations	1	1	0	0
Professional Nurse	1	1	0	0
Risk Management and Security Services	4	3	25	0
Secretaries & Other Keyboard Operating Clerks	39	35	10	0
Security Officers	1	1	0	0
Senior Managers	42	35	17	0
Total	644	476	26	59

3.3 Filling of SMS Posts

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

Table 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	0	0	0	0	0
Salary Level 15	2	1	50	1	50
Salary Level 14	8	6	75	2	25
Salary Level 13	31	28	90	3	10
Total	42	36	86	6	14

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	0	0	0	0	0
Salary Level 15	2	1	50	1	50
Salary Level 14	8	6	75	2	25
Salary Level 13	31	30	97	1	3
Total	42	38	84	4	10

Table 3.3.3 Advertising and filling of SMS posts for the period 01 April 2022 and 31 March 2023

SMS Level	Advertising Number of vacancies per level advertised in 6 months of becoming vacant	Filling of Posts	
		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 01 April 2022 and 31 March 2023

Reasons for vacancies not advertised within six months
None - Not applicable on the reporting period
Process flowing over to new financial year and posts not yet advertised (reported) here will be advertised before the lapse of 6-month period.

Reasons for vacancies not filled within twelve months
None – Not applicable on the reporting period.
Process flowing over to new financial year and posts not yet filled (reported) here will be filled within the 12-month period

Table 3.3.5 Disciplinary steps taken for not complying with the prescribed timeframes for filling SMS posts within 12 months for the period 01 April 2022 and 31 March 2023

Reasons for vacancies not advertised within six months
None. Posts advertised in stipulated period

Reasons for vacancies not filled within six months
COE constraints and re-prioritisation of critical posts

3.4 Job Evaluation

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

Table 3.4.1 Job Evaluation by Salary band for the period 01 April 2022 and 31 March 2023

Salary Band	Number of posts on approved estab.	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)	38	0	0	0	0	0	0
Skilled (Levels 3-5)	131	0	0	0	0	0	0
Highly skilled production (Levels 6-8)	201	0	0	0	0	0	0
Highly skilled supervision (Levels 9-12)	230	0	0	0	0	0	0
Senior Management Service Band A	32	0	0	0	0	0	0

Salary Band	Number of posts on approved estab.	Number of Jobs Evaluated	% of posts evaluated by salary bands	Posts Upgraded		Posts downgraded	
				Number	% of posts evaluated	Number	% of posts evaluated
Senior Management Service Band B	8	0	0	0	0	0	0
Senior Management Service Band C	2	0	0	0	0	0	0
Senior Management Service Band D	2	0	0	0	0	0	0
Total	644	0	0	0	0	0	0

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

Table 3.4.2 Profile of employees whose positions were upgraded due to their posts being upgraded for the period 01 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

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 01 April 2022 and 31 March 2023

Critical Occupation	Number of employees	Job evaluation level	Remuneration level	Reason for deviation
Administrative Related	2	11	12	1 Employee was upgraded in 2007 in line with outcome of JE conducted on the structure of 2007. In 2012 post was evaluated again after approval of new structure. DPSA implemented new directives from 2013 stating that posts under Administration must be consulted with them. DPSA lowered the level of the post. The employee was however already on the higher level before the new directives from DPSA 1 Employee was upgraded in 2013 in line with outcome of JE conducted on the structure of 2013. In 2019 was matched and placed against post in Admin on level as instructed by DPSA
Cleaners	2	2	3	The officials qualified after 20 years on level 2 to move to level 3 through grade progression
Communication And Information Related	1	11	12	Employee was upgraded in 2007 in line with outcome of JE conducted on the structure of 2007. In 2012 post was evaluated again after approval of new structure. DPSA implemented new directives from 2013 stating that posts under Administration must be consulted with them. DPSA lowered the level of the post. The employee was however already on the higher level before the new directives from DPSA
Finance and Economic Related	1	11	12	Employee was upgraded in 2013 in line with outcome of JE conducted on the structure of 2013. DPSA implemented new directives from 2018 providing the benchmarked levels for posts in Core Functions in Provincial Treasuries. DPSA lowered the level of the post. In 2019 the specific unit was restructured. Staff was matched and placed in 2022 on the new structure after office accommodation became available in the new districts that was created in 2019. She was matched against a vacant DD post that was created on the level as instructed by DPSA
Financial And Related Professionals	3	9	10	1 Employee was upgraded in 2007 in line with outcome of JE conducted on the structure of 2007. In 2012 post was evaluated again after approval of new structure. DPSA implemented new directives from 2013 stating that posts under Administration must be consulted with them. DPSA lowered the level of the post. The employee was however already on the higher level before the new directives from

Critical Occupation	Number of employees	Job evaluation level	Remuneration level	Reason for deviation
				DPSA 1 Employee moved to higher level after 15 years due to Grade Progression 1 Employee was upgraded in 2013 in line with outcome of JE conducted on the structure of 2013. DPSA implemented new directives from 2018 providing the benchmarked levels for posts in Core Functions in Provincial Treasuries. DPSA lowered the level of the post. In 2019 the specific unit was restructured. Staff was matched and placed in 2022 on the new structure after office accommodation became available in the new districts that was created in 2019. He was matched against a vacant AD post that was created on the level as instructed by DPSA
Financial And Related Professionals	1	11	12	Employee was upgraded in 2013 in line with outcome of JE conducted on the structure of 2013. DPSA implemented new directives from 2018 providing the benchmarked levels for posts in Core Functions in Provincial Treasuries. DPSA lowered the level of the post. In 2019 the specific unit was restructured. Staff was matched and placed in 2022 on the new structure after office accommodation became available in the new districts that was created in 2019. He was swapped with another employee on a DD post on the level instructed by DPSA
Financial Clerks and Credit Controllers	1	5	6	Employee moved to higher level after 15 years through grade progression
Financial Clerks and Credit Controllers	2	7	8	Employees moved to higher level after 15 years through grade progression
Human Resources & Organisational Development & Relate Prof	1	9	10	Employee was upgraded in 2007 in line with outcome of JE conducted on the structure of 2007. In 2012 post was evaluated again after approval of new structure. DPSA implemented new directives from 2013 stating that posts under Administration must be consulted with them. DPSA lowered the level of the post. The employees were however already on the higher level before the new directives from DPSA
Human Resources & Organisational Development & Relate Prof	2	11	12	Employees were upgraded in 2007 in line with outcome of JE conducted on the structure of 2007. In 2012 post was evaluated again after approval of new structure. DPSA implemented new directives from 2013 stating that posts under Administration must be consulted with them. DPSA

Critical Occupation	Number of employees	Job evaluation level	Remuneration level	Reason for deviation
Human Resources Clerks	1	5	6	lowered the level of the post. The employees were however already on the higher level before the new directives from DPSA Employee moved to higher level after 15 years through grade progression
Language Practitioners Interpreters & Other Communication	1	9	10	Employee was upgraded in 2007 in line with outcome of JE conducted on the structure of 2007. In 2012 post was evaluated again after approval of new structure. DPSA implemented new directives from 2013 stating that posts under Administration must be consulted with them. DPSA lowered the level of the post. The employee was however already on the higher level before the new directives from DPSA
Secretaries & Other Keyboard Operating Clerks	1	5	6	Employee moved to higher level after 15 years through grade progression
Secretaries & Other Keyboard Operating Clerks	2	7	8	Employees moved to higher level after 15 years through grade progression
Senior Managers	1	13	14	Employee requested transfer to lower-level post. The MEC consulted with the Minister of DPSA before approving the transfer
Total number of employees whose salaries exceeded the level determined by job evaluation				22
Percentage of total employed				4.62%

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 01 April 2022 and 31 March 2023

Gender	African	Asian	Coloured	White	Total
Female	12	1	0	1	14
Male	7	1	0	0	8
Total	19	2	0	1	22
Employees with a disability					
	0	0	0	0	0

3.5 Employment Changes

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

Table 3.5.1 Annual turnover rates by salary band for the period 01 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)	33	0	0	0
Skilled (Levels 3-5)	61	6	0	0
Highly skilled production (Levels 6-8)	152	6	16	11
Highly skilled supervision (Levels 9-12)	189	2	21	11
Senior Management Service Bands A	28	0	2	7
Senior Management Service Bands B	7	0	0	0
Senior Management Service Bands C	1	0	0	0
Senior Management Service Bands D	1	0	0	0
Contracts	46	45	44	96
Non-Permanent	15	5	6	40
Non-Permanent (Development Programmes)	56	17	9	16
Total	589	81	98	17

Table 3.5.2 Annual turnover rates by critical occupation for the period 01 April 2022 and 31 March 2023

Critical Occupation	Number of employees at beginning of period-April 2022	Appointments and transfers into the department	Terminations and transfers out of the department	Turnover rate
Administrative Related	11	1	1	9
Cleaners In Offices Workshops Hospitals Etc.	39	0	0	0

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Critical Occupation	Number of employees at beginning of period-April 2022	Appointments and transfers into the department	Terminations and transfers out of the department	Turnover rate
Client Inform Clerks (Switchboard, Reception Inform Clerks)	1	0	0	0
Communication And Information Related	1	0	0	0
Economists	2	0	1	50
Finance And Economics Related	51	0	6	12
Financial And Related Professionals	204	35	34	17
Financial Clerks and Credit Controllers	26	9	9	35
General Legal Administration & Rel. Professionals	1	0	1	100
Head Of Department/Chief Executive Officer	1	0	0	0
Human Resources & Organisational Development & Relate Prof	32	6	11	34
Human Resources Clerks	4	3	2	50
Information Technology Related	1	0	0	0
Language Practitioners Interpreters & Other Communication	6	0	0	0
Library Mail and Related Clerks	11	1	0	0
Light Vehicle Drivers	9	1	1	11
Logistical Support Personnel	1	0	0	0
Material-Recording and Transport Clerks	2	1	0	0
Messengers Porters And Deliverers	20	0	14	70
Other Administrative & Related Clerks and Organisers	86	18	13	15
Other Information Technology Personnel.	3	0	0	0
Other Occupations	1	0	0	0
Professional Nurse	2	0	1	50
Risk Management and Security Services	2	1	0	0
Secretaries & Other Keyboard Operating Clerks	34	5	2	6

Critical Occupation	Number of employees at beginning of period-April 2022	Appointments and transfers into the department	Terminations and transfers out of the department	Turnover rate
Security Officers	1	0	0	0
Senior Managers	37	0	2	5
Total	589	81	98	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 01 April 2022 and 31 March 2023

Termination Type	Number	% of Total Resignations
Death	2	2
Resignation	28	29
Expiry of contract	50	51
Dismissal – operational changes	0	0
Dismissal – misconduct	1	1
Dismissal – inefficiency	0	0
Discharged due to ill-health	0	0
Retirement	8	8
Transfer to other Public Service Departments	9	9
Other	0	0
Total	98	100
Total number of employees who left as a % of total employment		17

Table 3.5.4 Promotions by critical occupation for the period 01 April 2022 and 31 March 2023

Critical 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	11	1	9	4	36
Cleaners In Offices Workshops Hospitals Etc.	39	0	0	26	67
Client Inform Clerks (Switchboard, Reception Inform Clerks)	1	0	0	0	0
Communication And Information Related	1	0	0	0	0
Economists	2	0	0	1	50
Finance And Economics Related	51	1	2	34	67
Financial And Related Professionals	204	6	3	139	68
Financial Clerks and Credit Controllers	26	1	4	14	54
General Legal Administration & Rel. Professionals	1	0	0	0	0
Head Of Department/Chief Executive Officer	1	0	0	0	0
Human Resources & Organisational Development & Relate Prof	32	0	0	21	66
Human Resources Clerks	4	0	0	3	75
Information Technology Related	1	0	0	1	100
Language Practitioners Interpreters & Other Communication	6	0	0	4	67
Library Mail and Related Clerks	11	0	0	10	91
Light Vehicle Drivers	9	0	0	8	89
Logistical Support Personnel	1	0	0	0	0
Material-Recording and Transport Clerks	2	0	0	2	100
Messengers Porters And Deliverers	20	0	0	6	30
Other Administrative & Related Clerks and Organisers	86	0	0	23	27
Other Information Technology Personnel.	3	0	0	3	100
Other Occupations	1	0	0	0	0

Critical 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
Professional Nurse	2	0	0	0	0
Risk Management and Security Services	2	1	50	1	50
Secretaries & Other Keyboard Operating Clerks	34	0	0	29	85
Security Officers	1	0	0	1	100
Senior Managers	37	0	0	22	60
Total	589	10	2	352	60

Table 3.5.5 Promotions by salary band for the period 01 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)	33	0	0	23	70
Skilled (Levels 3-5)	61	0	0	53	87
Highly skilled production (Levels 6-8)	152	3	2	112	74
Highly skilled supervision (Levels 9-12)	189	7	4	142	75
Senior Management (Level 13-16)	37	0	0	22	60
Contracts	46	0	0	0	0
Non-Permanent	15	0	0	0	0
Non-Permanent (Development Programme)	56	0	0	0	0
Total	589	10	2	352	60

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	15	1	2	2	13	2	1	1	37
Professionals	108	3	1	2	158	3	3	4	282
Technicians and associate professionals	5	1	0	0	5	1	0	1	13
Clerks	22	1	0	1	79	3	0	0	106
Service and sales workers	1	0	0	0	3	0	0	0	4
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	7	1	0	0	1	0	0	0	9
Elementary occupations	9	0	0	0	35	1	0	0	45
Non-Permanent	2	0	0	0	0	0	0	0	2
Non-Permanent (Development Programme)	18	0	0	0	30	0	1	0	49
Total	187	7	3	5	324	10	5	6	547
Employees with disabilities	4	1	0	0	6	1	0	1	13

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	1	0	1	0	1	0	0	0	3
Senior Management	14	1	1	2	12	2	1	1	34
Professionally qualified and experienced specialists and mid-management	64	4	0	2	66	3	3	4	146

Occupational Band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents	62	1	1	1	143	4	0	1	213
Semi-skilled and discretionary decision making	22	1	0	0	43	0	0	0	66
Unskilled and defined decision making	4	0	0	0	29	1	0	0	34
Non-Permanent	2	0	0	0	0	0	0	0	2
Non-Permanent (Development Programme)	18	0	0	0	30	0	1	0	49
Total	187	7	3	5	324	10	5	6	547
Employees with disabilities	4	1	0	0	6	1	0	1	13

Table 3.6.3 Recruitment for the period 01 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	0	0	0	0	0	0	0	0	0
Professionally qualified and experienced specialists and mid-management	1	0	0	0	0	0	0	0	1
Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents	14	1	1	0	30	1	0	0	47
Semi-skilled and discretionary decision making	2	0	0	0	7	0	0	0	9
Unskilled and defined decision making		0	0	0		0	0	0	0
Non-Permanent	2	0	0	0	3	0	0	0	5
Non-Permanent (Development Programme)	4	0	0	0	13	0	0	0	17
Total	23	1	1	0	53	1	0	0	79
Transfers to the Department	1	0	0	0	1	0	0	0	2
Grand Total	24	1	1	0	54	1	0	0	81
Employees with disabilities	0	0	0	0	0	0	0	0	0

Table 3.6.4 Promotions for the period 01 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	0	0	0	0	0	0	0	0	0
Professionally qualified and experienced specialists and mid-management	1	0	0	0	1	0	0	0	2
Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents	3	0	0	0	5	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
Non-Permanent	0	0	0	0	0	0	0	0	0
Non-Permanent (Development Programme)	0	0	0	0	0	0	0	0	0
Total	4	0	0	0	6	0	0	0	10
Employees with disabilities	0	0	0	0	0	0	0	0	0

Table 3.6.5 Terminations for the period 01 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	1	0	0	0	1	0	0	0	2
Professionally qualified and experienced specialists and mid-management	8	1	0	0	4	1	0	0	14
Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents	15	1	0	0	24	0	0	0	40
Semi-skilled and discretionary decision making	2	0	0	0	2	0	0	0	4
Unskilled and defined decision making	7	0	0	0	7	0	0	0	14
Non-Permanent	2	0	0	1	3	0	0	0	6

Occupational Band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Non-Permanent (Development Programme)	2	0	0	0	7	0	0	0	9
Total	37	2	0	1	48	1	0	0	89
Transfers out of the Department	4	0	0	0	5	0	0	0	9
Grand Total	41	2	0	1	53	1	0	0	98
Employees with Disabilities	0	0	0	0	0	0	0	0	0

Table 3.6.6 Disciplinary action for the period 01 April 2022 to 31 March 2023

Disciplinary Action	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Final Written Warning	0	0	0	0	0	0	0	0	0
Suspension without salary	0	0	0	0	0	0	0	0	0
Dismissal	0	0	0	0	1	0	0	0	1
Written Warning	12	0	0	0	0	0	0	0	12
Total	12	0	0	0	1	0	0	0	13

Table 3.6.7 Skills development for the period 01 April 2022 to 31 March 2023

Occupational Category	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Legislators, senior officials, and managers	12	0	0	1	45	0	0	0	58
Professionals	0	0	0	0	0	0	0	0	0
Technicians and associate professionals	5	0	0	0	5	0	0	0	10
Clerks	4	0	0	1	6	1	1	0	13
Service and sales workers	2	0	0	0	0	0	0	0	2
Skilled agriculture and fishery workers	52	0	1	0	71	2	0	1	127

Occupational Category	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
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	15	0	0	0	17	3	0	0	35
Non-Permanent Worker	0	0	0	0	0	0	0	0	0
Non-Permanent Worker (Development Programme)	29	0	0	0	62	0	1	0	92
Total	119	0	1	2	206	6	2	1	337
Employees with disabilities	3	0	0	0	2	0	0	0	0

3.7 Signing of Performance Agreements by SMS Members

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

Table 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	0	0	0	0
Salary Level 15	2	1	1	100
Salary Level 14	8	7	7	100
Salary Level 13	31	29	29	100
Total	42	38	38	100

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

Reasons
Not applicable as all signed

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

Reasons
Not applicable as all signed

3.8 Performance Rewards

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

Table 3.8.1 Performance Rewards by race, gender and disability for the period 01 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	0	316	0	R 0	R 0
	Male	0	184	0	R 0	R 0
Asian	Female	0	9	0	R 0	R 0
	Male	0	7	0	R 0	R 0
Coloured	Female	0	5	0	R 0	R 0
	Male	0	3	0	R 0	R 0
White	Female	0	6	0	R 0	R 0
	Male	0	5	0	R 0	R 0
Total		0	535	0	R 0	R 0

Table 3.8.2 Performance Rewards by salary band for personnel below Senior Management Service for the period 01 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 occupation	Total Cost (R'000)	Average cost per employee	
Lower skilled (Levels 1-2)	0	36	0	R 0	R 0	0
Skilled (Levels 3-5)	0	116	0	R 0	R 0	0
Highly skilled production (Levels 6-8)	0	165	0	R 0	R 0	0
Highly skilled supervision (Levels 9-12)	0	181	0	R 0	R 0	0
Total	0	498	0	R 0	R 0	0

Table 3.8.3 Performance Rewards by critical occupation for the period 01 April 2022 to 31 March 2023

Critical Occupation	Beneficiary Profile			Cost	
	Number of beneficiaries	Number of employees	% of total within occupation	Total Cost (R'000)	Average cost per employee
Administrative Related	0	11	0	R 0	R 0
Cleaners In Offices Workshops Hospitals Etc.	0	39	0	R 0	R 0
Client Inform Clerks (Switchboard Reception Inform Clerks)	0	1	0	R 0	R 0
Communication And Information Related	0	1	0	R 0	R 0
Economists	0	1	0	R 0	R 0
Finance And Economics Related	0	46	0	R 0	R 0
Financial And Related Professionals	0	190	0	R 0	R 0
Financial Clerks and Credit Controllers	0	25	0	R 0	R 0
Head Of Department/Chief Executive Officer	0	1	0	R 0	R 0
Human Resources & Organisational Development& Relate Prof	0	26	0	R 0	R 0
Human Resources Clerks	0	5	0	R 0	R 0
Information Technology Related	0	1	0	R 0	R 0
Language Practitioners Interpreters & Other Communication	0	6	0	R 0	R 0

Critical Occupation	Beneficiary Profile			Cost	
	Number of beneficiaries	Number of employees	% of total within occupation	Total Cost (R'000)	Average cost per employee
Library Mail and Related Clerks	0	11	0	R 0	R 0
Light Vehicle Drivers	0	9	0	R 0	R 0
Logistical Support Personnel	0	1	0	R 0	R 0
Material-Recording and Transport Clerks	0	2	0	R 0	R 0
Messengers Porters And Deliverers	0	6	0	R 0	R 0
Other Administrative & Related Clerks and Organisers	0	74	0	R 0	R 0
Other Information Technology Personnel.	0	3	0	R 0	R 0
Other Occupations	0	1	0	R 0	R 0
Professional Nurse	0	1	0	R 0	R 0
Risk Management and Security Services	0	3	0	R 0	R 0
Secretaries & Other Keyboard Operating Clerks	0	35	0	R 0	R 0
Security Officers	0	1	0	R 0	R 0
Senior Managers	0	35	0	R 0	R 0
Total	0	535	0	R 0	R 0

Table 3.8.4 Performance related rewards (cash bonus), by salary band for Senior Management Service for the period 01 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	
Senior Management Service Band A (Level 13)	0	28	0	R 0	R 0	0
Senior Management Service Band B (Level 14)	0	6	0	R 0	R 0	0
Senior Management Service Band C (Level 15)	0	1	0	R 0	R 0	0
Senior Management Service Band D (Level 16)	0	2	0	R 0	R 0	0
Total	0	37	0	R 0	R 0	0

3.9 Foreign Workers

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

Table 3.9.1 Foreign workers by salary band for the period 01 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	0	0
Skilled (Levels 3-5)	0	0	0	0	0	0
Highly skilled production (Levels 6-8)	0	0	0	0	0	0
Highly skilled supervision (Levels 9-12)	1	100	0	0	-1	0
Senior Management (Level 13-16)	0	0	0	0	0	0
Contract	0	0	1	50	1	100
Non-Permanent	0	0	0	0	0	0
Non-Permanent (Development Programmes)	0	0	0	0	0	0
Total	1	100	1	100	1	100

Table 3.9.2 Foreign workers by major occupation for the period 01 April 2022 and 31 March 2023

Major Occupation	01 April 2022		31 March 2023		Change	
	Number	% of total	Number	% of total	Number	% Change
Financial and Related Professionals	0	0	1	100	1	100
Total	0	0	1	100	1	100

3.10 Leave utilisation

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

Table 3.10.1 Sick leave for the period 01 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)	222	83	35	8	6	R127
Skilled (levels 3-5)	371	78	48	11	8	R350
Highly skilled production (levels 6-8)	1261.5	74	177	39	7	R1 960
Highly skilled supervision (levels 9 -12)	1473	82	168	37	9	R4 274
Top and Senior management (levels 13-16)	150	78	22	5	7	R687
Total	3477.5	79	450	100	8	R7 398

Table 3.10.2 Disability leave (temporary and permanent) for the period 01 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	R 0
Skilled (Levels 3-5)	0	0	0	0	0	R 0
Highly skilled production (Levels 6-8)	19	100	2	50	10	R33
Highly skilled supervision (Levels 9-12)	77	100	2	50	39	R218
Senior management (Levels 13-16)	0	0	0	0	0	R 0.00
Total	96	100	4	100	24	R251

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 01 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)	1089	85	13
Skilled (Levels 3-5)	1361	71	19

Salary Band	Total days taken	Number of Employees using annual leave	Average per employee
Highly skilled production (Levels 6-8)	4350.59	235	19
Highly skilled supervision (Levels 9-12)	4769	204	23
Senior management (Levels 13-16)	915	39	23
Total	12484.59	634	20

Table 3.10.4 Capped leave for the period 01 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 2023
Lower skilled (Levels 1-2)	0	0	0	0
Skilled (Levels 3-5)	0	0	0	4
Highly skilled production (Levels 6-8)	0	0	0	5
Highly skilled supervision (Levels 9-12)	0	0	0	4
Senior management (Levels 13-16)	0	0	0	1
Total	0	0	0	4

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

Table 3.10.5 Leave pay-outs for the period 01 April 2022 and 31 March 2023

Reason	Total amount (R'000)	Number of employees	Average per employee (R'000)
Leave pay-out for 2022/23 due to non-utilisation of leave for the previous cycle	R206	4	R51
Capped leave pay-outs on termination of service for 2022/23	R 0	0	R 0
Current leave pay-out on termination of service for 2022/23	R2 144	30	R71
Total	R2 349	34	R69

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
None	Universal Precautions All sections have access to well stocked first aid kits which have sterile gloves in them

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.	X		Ms D.T. Mafuiako, HR Manager
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.	X		8 full-time (EHWP Officials) Annual budget R8,650,000 all inclusive
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.	X		Employee Health & Wellness Programme that covers HIV & AIDS, EAP (Wellness Management), OHS as well as Health and Productivity - which includes among others a Staff Clinic. Counselling (individual, family, marital, group) trauma debriefing, crises interventions, management consultations, workshops & training, health presentations, (Programmes aimed at awareness, prevention, treatment & care). Occupational Health and Safety services. Have also launched Physical Activities Programme for the Department.
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.	X		Nkau Moatshe, (Financial Governance) Boitumelo Modibane (Financial Governance) Connie Lefenya (Administration) Lerato Khumalo (Administration) Kelebogile Kgosi (Asset & Liabilities) Joshua Mothabane (Sustainable Resource Management) The following are from EHWP: Thabo Ntshehi,

Question	Yes	No	Details, if yes
			Makazen Modise Johannah Jonker Mirriam Harry Sister Elizabeth Mokgothu Tinyiko Manganke Baitse Lekalaka
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.	X		Supplements distributed on disclosure to EHWP Counsellors or the Professional nurse Confidentiality is observed. All policies are developed in compliance to relevant legislation which is non-discriminatory in all respects. Reviewed Wellness Management, HIV and AIDS and TB Management and SHERQ nd Health and Productivity Management (HPM) policies.
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.	X		HIV & AIDS and TB Management Policy Supplements distributed on disclosure to EHWP Counsellors or the Professional Nurse Confidentiality is always observed. Supplement Distribution Guideline
7. Does the department encourage its employees to undergo Voluntary Counselling and Testing? If so, list the results that you have you achieved.	X		HIV Counselling and Testing (HCT) is available on an ongoing basis and for 2022 -23 a total of 75 employees tested for HIV with the assistance of GEMS and in-house staff clinic. Employees are encouraged to continue to test in the Staff Clinic as well as during other departmental events.
8. Has the department developed measures/indicators to monitor & evaluate the impact of its health promotion programme? If so, list these measures/indicators.	X		Impact Survey was done in 2014 and Needs Analysis survey done in 2015 and the results were shared with the Department.

3.12 Labour Relations

Table 3.12.1 Collective agreements for the period 01 April 2022 and 31 March 2023

Subject Matter	Date
PSCBC RES 1 OF 2022 - Adoption of the declaration on the public service co-ordinating bargaining council summit on collective bargaining held on 28 - 31 March 2022 at Emperors palace conference centre, Gauteng	2022/06/01
PSCBC RES 2 OF 2023 - Improvement in conditions of service in the Public Service	2023/03/01

GPSSBC RES 1 OF 2022 - Amendment of resolution 2 of 2009 clause 8 - Payment of pay progression	2022/11/01
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The following table summarises the outcome of disciplinary hearings conducted within the department for the year under review.

Table 3.12.2 Misconduct and disciplinary hearings finalised for the period 01 April 2022 and 31 March 2023

Outcomes of Disciplinary Hearings	Number	% of total
Written warning	6	86
Dismissal	1	14
Total	7	100

Table 3.12.3 Types of misconduct addressed at disciplinary hearings for the period 01 April 2022 and 31 March 2023

Type of Misconduct	Number	% of total
Fraudulent Misrepresentation	1	100
Total	1	100

Table 3.12.4 Grievances logged for the period 01 April 2022 and 31 March 2023

Grievances	Number	% of Total
Number of grievances resolved	1	100
Number of grievances not resolved	0	0
Total number of grievances lodged	1	100

Table 3.12.5 Disputes logged with Councils for the period 01 April 2022 and 31 March 2023

Disputes	Number	% of Total
Number of disputes upheld	5	83.3
Number of disputes dismissed	1	16.7
Total number of disputes lodged	6	100

Table 3.12.6 Strike actions for the period 01 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 01 April 2022 and 31 March 2023

Number of people suspended	0
Number of people whose suspension exceeded 30 days	0
Average number of days suspended	0
Cost of suspension(R'000)	R0

3.13 Skills development

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

Table 3.13.1 Training needs identified for the period 01 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
Legislators, senior officials, and managers	Female	18	0	5	0
	Male	21	0	5	0
Professionals	Female	165	0	33	0
	Male	121	0	40	0
Technicians and associate professionals	Female	8	0	23	0
	Male	6	0	20	0
Clerks	Female	82	0	39	0
					39

Occupational Category	Gender	Number of employees as at 1 April 2022	Training needs identified at start of the reporting period			Total
			Learnerships	Skills Programmes & other short courses	Other forms of training	
	Male	26	0	13	0	13
Service and sales workers	Female	2	0	2	0	2
	Male	1	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	0	0	0	0	0
Plant and machine operators and assemblers	Female	1	0	1	0	1
	Male	8	0	4	0	4
Elementary occupations	Female	43	0	0	0	0
	Male	16	0	0	0	0
Non-Permanent Worker	Female	4	0	0	0	0
	Male	11	0	0	0	0
Non-Permanent Worker (Development Programme)	Female	37	0	23	0	23
	Male	19	0	16	0	16
Sub Total	Female	360	0	126	0	126
	Male	229	0	99	0	99
Total		589	0	225	0	225

Table 3.13.2 Training provided for the period 01 April 2022 and 31 March 2023

Occupational Category	Gender	Number of employees as at 1 April 2022	Training provided within the reporting period			Total
			Learnerships	Skills Programmes & other short courses	Other forms of training	
Legislators, senior officials and managers	Female	18	0	8	0	8
	Male	21	0	5	0	5
Professionals	Female	165	0	46	0	46
	Male	121	0	43	0	43
Technicians and associate professionals	Female	8	0	19	0	19
	Male	6	0	15	0	15
Clerks	Female	82	0	45	0	45
	Male	26	0	13	0	13
Service and sales workers	Female	2	0	0	0	0
	Male	1	0	0	0	0
Skilled agriculture and fishery workers	Female	0	0	0	0	0
	Male	0	0	0	0	0
Craft and related trades workers	Female	0	0	0	0	0
	Male	0	0	0	0	0
Plant and machine operators and assemblers	Female	1	0	0	0	0
	Male	8	0	2	0	2
Elementary occupations	Female	43	0	5	0	5
	Male	16	0	5	0	5
Non-Permanent Worker	Female	4	0	0	0	0
	Male	11	0	0	0	0
Non-Permanent Worker (Development Programme)	Female	37	26	63	0	89
	Male	19	10	29	0	39

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
Sub Total	Female	356	26	186	0
	Male	218	10	112	0
Total		574	36	298	0
					212
					122
					334

3.14 Injury on duty

The following tables provide basic information on injury on duty.

Table 3.14.1 Injury on duty for the period 01 April 2022 and 31 March 2023

Nature of injury on duty	Number	% of total
Required basic medical attention only	26	50
Temporary Total Disablement	26	50
Permanent Disablement	0	0
Fatal	0	0
Total	52	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:

- The rendering of expert advice.
- The drafting of proposals for the execution of specific tasks; and
- 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 01 April 2022 and 31 March 2023

Project Title	Total number of consultants that worked on project	Duration (workdays)	Contract value in Rand
E2 Walker Technical Support	1	12 months	R 300,000.00
Supporting and Maintenance of E2 Financial System	1	12 months	R 1,000,939.12
Supporting and Maintenance of the mainframe relating Database Administration	1	12 months	R 687,444.00
Asset Management Technical Support	1	10 months	R 624,435.74
Irregular expenditure for Provincial Departments and Public Entities	8	4 years	R 2,136,609.74
Contract Management	19	3 years	R 356,883.59
Financial Accounting and Reporting on GRAP standards (mSCOA)	9	3 years	R 14,484,694.22
Development of financial recovery plans	10	4 months	R 13,871,631.64
Installation and maintenance of health and hygiene services	3	1 to 3 years	R 584,266.56
Physical security services	4	6 months to 1 year	R 1,940,693.80
Service and Maintenance of the lifts	1	2 months	R 16,898.52
Departmental Health and Wellness	1	2 years	R 110,400.00
Administrative of ill Health and Sick leave	1	As and when required	R 63,035.00
Qualification verification	1	As and when required	R 25,576.89
Total Number of Projects	Total individual consultants	Total duration (workdays)	Total contract value in Rand
14	61		R 36,203,508.82

Table 3.15.2 Analysis of consultant appointments using appropriated funds, in terms of Historically Disadvantaged Individuals (HDIs) for the period 01 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
Not Applicable			

Table 3.15.3 Report on consultant appointments using Donor funds for the period 01 April 2022 and 31 March 2023

Project Title	Total Number of consultants that worked on project	Duration (workdays)	Donor and contract value in Rand
Not Applicable			

Total Number of Projects	Total individual consultants	Total duration (workdays)	Total contract value in Rand
Not Applicable			

Table 3.15.4 Analysis of consultant appointments using Donor funds, in terms of Historically Disadvantaged Individuals (HDIs) for the period 01 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
Not Applicable			

3.16 Severance Packages

Table 3.16.1 Granting of employee-initiated severance packages for the period 01 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	-	-
Add: Irregular expenditure confirmed	-	14
Less: Irregular expenditure condoned	-	-
Less: Irregular expenditure not condoned and removed	-	-
Less: Irregular expenditure recoverable	-	(14)
Less: Irregular expenditure not recovered and written off	-	-
Closing balance	-	-

The irregular expenditure in 2021/22 relates to the appointment of an intern without the required qualifications. Disciplinary steps were taken against the responsible officials and the amount was recovered.

Reconciling notes

Description	2022/2023	2021/2022
	R'000	R'000
Irregular expenditure that was under assessment in 2021/22	-	-
Irregular expenditure that relates to 2021/22 and identified in 2022/23	-	-
Irregular expenditure for the current year	-	14
Total	-	14

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	-	-
Irregular expenditure under determination	-	-
Irregular expenditure under investigation	-	-
Total ²	-	-

c) Details of current and previous year irregular expenditure condoned

¹ Group similar items

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

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

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	-	-
Total	-	-

e) Details of current and previous year irregular expenditure recovered

Description	2022/2023	2021/2022
	R'000	R'000
Irregular expenditure recovered	-	14
Total	-	14

The irregular expenditure in 2021/2022 relates to the appointment of an intern without the required qualifications. Disciplinary steps were taken against the responsible officials and the amount was recovered.

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	-	-
Total	-	-

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

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
	-	-
Total	-	-

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

Disciplinary steps taken
During the 2021/2022 financial year, an intern was appointed in the IT section without the requisite qualifications. Disciplinary action was taken against the four responsible officials and the amount recovered equally from each of them.
Total = R14,000

1.2. Fruitless and wasteful expenditure

a) Reconciliation of fruitless and wasteful expenditure

Description	2022/2023	2021/2022
	R'000	R'000
Opening balance	-	-
Add: Fruitless and wasteful expenditure confirmed	-	2
Less: Fruitless and wasteful expenditure written off	-	-
Less: Fruitless and wasteful expenditure recoverable	-	(2)
Closing balance	-	-

In 2021/2022, an official responsible for petty cash lost the cash after having withdrawn the amount from the bank. The amount was recovered from the official.

Reconciling notes

Description	2022/2023	2021/2022
	R'000	R'000
Fruitless and wasteful expenditure that was under assessment in 2021/22	-	-
Fruitless and wasteful expenditure that relates to 2021/22 and identified in 2022/23	-	-
Fruitless and wasteful expenditure for the current year	-	2
Total	-	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	-	-
Fruitless and wasteful expenditure under determination	-	-
Fruitless and wasteful expenditure under investigation	-	-
Total⁴	-	-

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	-	2
Total	-	2

In 2021/2022, an official responsible for petty cash lost the cash after having withdrawn the amount from the bank. The amount was recovered from the official.

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	-	-
Total	-	-

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

Disciplinary steps taken
<i>During the 2021/2022 financial year, an official responsible for petty cash lost the cash after having withdrawn the amount from the bank. The official was issued with a written warning and the amount was recovered from the official.</i>
Total R2,000

³ Group similar items

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

1.3. Unauthorised expenditure

a) Reconciliation of unauthorised expenditure

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

Reconciling notes

Description	2022/2023	2021/2022
	R'000	R'000
Unauthorised expenditure that was under assessment in 20XX/YY	-	-
Unauthorised expenditure that relates to 20XX/YY and identified in 20YY/ZZ	-	-
Unauthorised expenditure for the current year	-	-
Total	-	-

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	-	-
Unauthorised expenditure under determination	-	-
Unauthorised expenditure under investigation	-	-
Total⁷	-	-

⁵ This amount may only be written off against available savings

⁶ Group similar items

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

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	-	-
Other material losses	-	-
Less: Recovered	-	-
Less: Not recovered and written off	-	-
Total	-	-

b) Details of other material losses

Nature of other material losses	2022/2023	2021/2022
	R'000	R'000
	-	-
Total	-	-

c) Other material losses recovered

Nature of losses	2022/2023	2021/2022
	R'000	R'000
	-	-
Total	-	-

d) Other material losses written off

Nature of losses	2022/2023	2021/2022
	R'000	R'000
	-	-
Total	-	-

2. LATE AND/OR NON-PAYMENT OF SUPPLIERS

Description	Number of invoices	Consolidated Value
		R'000
Valid invoices received	3,029	360,703
Invoices paid within 30 days or agreed period	3,029	360,703
Invoices paid after 30 days or agreed period	-	-
Invoices older than 30 days or agreed period (<i>unpaid and without dispute</i>)	-	-
Invoices older than 30 days or agreed period (<i>unpaid and in dispute</i>)	-	-

Included in the above amount are 271 sundry payments to the value of R207,880,000. These payments have not been made to suppliers for services rendered, but relate to, amongst others, the reimbursement to officials for out-of-pocket expenses, payment of revenue collected to the Provincial Revenue Fund, payment of rental collected on behalf of Department of Public Works, statutory payments to the South African Revenue Service, payment of leave gratuities to officials who are no longer employed by the Department, as well reimbursement of travel and out-of-pocket expenses to individuals attending departmental interviews.

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
Security Services at a leased building	Dubishi Projects (Pty) Ltd	The Department is in the process of finalising the terms of reference to appoint a security company utilising the competitive bidding process, but needed to appoint a service provider to render the security service, whilst the bidding processes are being finalised. The Department obtained approval for a deviation in line with PFMA SCM Instruction Note 03 of 2021/2022,	N/A	989

		to utilise the price quotation process to source service providers. This request was on the basis of exceptional circumstances as security services are required at the building due to the possibility of damage to property or a resultant loss of property.		
Total				989

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
None						
Total				-	-	-

PART F: FINANCIAL INFORMATION

1. REPORT OF THE AUDITOR GENERAL

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



AUDITOR - GENERAL
SOUTH AFRICA

Auditing to build public confidence

Report of the auditor-general to the North West Provincial Legislature on vote no. 7: Provincial Treasury

Report on the audit of the financial statements

Opinion

1. I have audited the financial statements of the North West Provincial Treasury set out on pages 127 to 241, 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 Provincial Treasury 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 matter

6. I draw attention to the matter below. My opinion is not modified in respect of this matter.
7. As disclosed in note 14.6 to the financial statements, an impairment loss of R17 724 000 was incurred as a result of delays in recovering overpayments from the service provider.

Other matters

8. 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

9. On 23 December 2022 National Treasury issued Instruction Note No. 4: PFMA Compliance and Reporting Framework 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 PFMA Compliance and Reporting Framework also addresses the disclosure of unauthorised expenditure, irregular expenditure and fruitless and wasteful expenditure (UIFW expenditure). Among the effects of this framework is that irregular and fruitless and wasteful expenditure incurred in previous financial years and not addressed is no longer disclosed in the disclosure notes of the annual financial statements, only the current year and prior year figures are disclosed in note 30 to the financial statements. The movements in respect of irregular expenditure and fruitless and wasteful expenditure are no longer disclosed in the notes to the annual financial statements of the department. The disclosure of these movements (e.g. condoned, recoverable, removed, written off, under assessment, under determination and under investigation) are now required to be included as part of other information in the annual report of the auditees. I do not express an opinion on the disclosure of irregular expenditure and fruitless and wasteful expenditure in the annual report.

Unaudited supplementary schedules

10. The supplementary information set out on pages 242 to 273 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

11. The accounting officer is responsible for the preparation and fair presentation of the financial statements in accordance with the MCS and the requirements of the PFMA and Dora; and for such internal control as the accounting officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

12. In preparing the financial statements, the accounting officer is responsible for assessing the department's ability to continue as a going concern; disclosing, as applicable, matters relating to going concern; and using the going concern basis of accounting unless the appropriate governance structure either intends to liquidate the department or to cease operations, or has no realistic alternative but to do so.

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

13. My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statement
14. 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

15. 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.
16. I selected the following programmes presented in the annual performance report for the year ended 31 March 2023 for auditing. I selected programmes that measures 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 – Sustainable Resource Management	29-34	The purpose of this programme is to provide professional advice and support on provincial economic analysis, fiscal policy and the management of annual budget process, implementation of the provincial budgets as well as monitoring and control the North West provincial expenditures.
Programme 4 – Financial Governance	39-44	The purpose of this programme is to facilitate the implementation of financial management in Provincial Departments and Public Entities to ensure improved audit outcomes and manage the transition from modified cash to GRAP accounting in line with PFMA which relates to the core mandate of the department

17. 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 useful and reliable information and insights to users on department's planning and delivery on its mandate and objectives.
18. 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 on 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.
19. I performed the procedures for the purpose of reporting material findings only; and not to express an assurance opinion.
20. I did not identify any material findings on the reported performance information for the selected programmes.

Report on audit of compliance with legislation

21. 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.

22. 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.
23. 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.
24. I did not identify any material non-compliance with the selected legislative requirements.

Other information in the annual report

25. 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 on in this auditor's report.
26. 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 included in the annual report and I do not express an audit opinion or any form of assurance conclusion on it.
27. 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 presented in the annual performance report, or my knowledge obtained in the audit, or otherwise appears to be materially misstated.
28. If, based on the work I have performed, I conclude that there is a material misstatement in this other information, I am required to report that fact. I have nothing to report in this regard.

Internal control deficiencies

29. I considered internal control 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.

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

Auditor General

Rustenburg

31 July 2023



AUDITOR - GENERAL
SOUTH AFRICA

Auditing to build public confidence

Annexure to the auditor's report

The annexure includes the following:

- the auditor-general's responsibility for the audit
- the selected legislative requirements for compliance testing.

Auditor-general's responsibility for the audit

Professional judgement and professional scepticism

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

Financial statements

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

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

events or conditions may cause a department to cease operating as a going concern.

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

Communication with those charged with governance

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

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

Compliance with legislation – selected legislative requirements

The selected legislative requirements are as follows:

Legislation	Sections or regulations
Public Finance Management Act No.1 of 1999 (PFMA)	Section 38(1)(a)(iv); 38(1)(b);a38(1)(c);38(1)(c)(i); 38(1)(c)(ii); 38(1)(d); 38(1)(h)(iii); Section 39(1)(a); 39(2)(a); Section 40(1)(a); 40(1)(b); 40(1)(c)(i) Section 43(4); 44; 44 (1) and (2) ; 45(b); ;Section 50(3); 50(3)(a)
Treasury Regulations for departments, trading entities, constitutional institutions and public entities (TR)	Treasury Regulation 4.1.1; 4.1.3 Treasury Regulation 5.1.1; 5.2.1; 5.2.3(a); 5.2.3(d); 5.3.1 Treasury Regulation 6.3.1(a); 6.3.1(b); 6.3.1(c'); 6.3.1(d); 6.4.1(b) Treasury Regulation 7.2.1 Treasury Regulation 8.1.1; 8.2.1; 8.2.2; 8.2.3 Treasury Regulation 9.1.1; 9.1.4 Treasury Regulation 10.1.1(a); 10.1.2 Treasury Regulation 11.4.1; 11.4.2; 11.5.1 Treasury Regulation 12.5.1 Treasury Regulation 15.10.1.2(c') Treasury Regulation 16A3.1 ; 16A 3.2; 16A 3.2(a) 16A 6.1; 16A6.2(a), (b) & (e); 16A 6.3(a); 16A 6.3(a)(i); 16A 6.3(b); 16A 6.3(c);16A6.3(d) ; 16A 6.3(e); 16A 6.4; 16A 6.5; 16A 6.6; 16A7.1; 16A.7.3; 16A.7.6; 16A.7.7; TR 16A8.2 (1) and (2); 16A 8.3 16A8.3 (d); 16A 8.4; 16A9; 16A9.1; 16A9.1(b)(ii);16A9.1 (c); 16A 9.1(d); 16A 9.1(e); 116A9.2; 16A9.2(a)(ii) &(iii); 16A9.1(f). Treasury Regulation 17.1.1 Treasury Regulation 18.2 Treasury Regulation 19.8.4
Public service regulation	Public service regulation PSR 13 (c) 18; 18 (1) and (2); 25(1)(e)(i); 25(1)(e)(iii)
Prevention and Combating of Corrupt Activities Act No.12 of 2004 (PRECCA)	Section 29 Section 34(1)
Construction Industry Development Board Act No.38 of 2000 (CIDB)	Section 18(1)
Construction Industry Development Board Regulations	CIDB regulation 17; 25(1); 25 (5) & 25(7A)
PPPFA	Section 1(i); 2.1(a); 2.1(b); 2.1(f)
PPR 2017	Paragraph 4.1; 4.2 Paragraph 5.1; 5.3; 5.6; 5.7 Paragraph 6.1; 6.2; 6.3; 6.5; 6.6; 6.8 Paragraph 7.1; 7.2; 7.3; 7.5; 7.6; 7.8 Paragraph 8.2; 8.5 Paragraph 9.1; 9.2 Paragraph 10.1; 10.2 Paragraph 11.1; 11.2 Paragraph 12.1 and 12.2
PPR 2022	Paragraph 3.1 Paragraph 4.1; 4.2; 4.3; 4.4 Paragraph 5.1; 5.2; 5.3; 5.4
SITA ACT	Section 7(3) Section 7(6)(b) Section 20(1)(a)(l)
SITA regulations	Regulation 8.1.1 (b); 8.1.4; 8.1.7 Regulation 9.6; 9.4 Regulation 12.3 Regulation 13.1 (a)

**NORTH WEST PROVINCIAL TREASURY
VOTE 07**

**ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2023**

Legislation	Sections or regulations
	Regulation 14.1; 14.2
PFMA SCM Instruction no. 09 of 2022/2023	Paragraph 3.1; 3.3 (b); 3.3 (c); 3.3 (e); 3.6
National Treasury Instruction No.1 of 2015/16	Paragraph 3.1; 4.1; 4.2
NT SCM Instruction Note 03 2021/22	Paragraph 4.1; 4.2 (b); 4.3; 4.4; 4.4 (a); 4.4 (c) -(d); 4.6 Paragraph 5.4 Paragraph 7.2; 7.6
NT SCM Instruction 4A of 2016/17	Paragraph 6
NT SCM Instruction Note 03 2019/20	Par 5.5.1(vi); Paragraph 5.5.1(x);
NT SCM Instruction Note 11 2020/21	Paragraph 3.1; 3.4 (a); 3.4 (b); 3.9 ; 6.1;6.2;6.7
NT SCM Instruction note 2 of 2021/22	Paragraph 3.2.1; 3.2.2; 3.2.4(a) and (b) ; 3.3.1; 3.2.2 Paragraph 4.1
PFMA SCM Instruction 04 of 2022/23;	Paragraph 4(1); 4(2); 4(4)
Practice Note 5 of 2009/10	Paragraph 3.3
PFMA SCM instruction 08 of 2022/23	Paragraph 3.2 Paragraph 4.3.2 and 4.3.3
Competition Act	Section 4(1)(b)(ii)
NT instruction note 4 of 2015/16	Paragraph 3.4
NT instruction 3 of 2019/20 - Annexure A	Section 5.5.1 (iv) and (x)
Second amendment of NTI 05 of 2020/21	Paragraph 4.8; 4.9 ; 5.1 ; 5.3
Erratum NTI 5 of 202/21	Paragraph 1, 2
Practice note 7 of 2009/10	Paragraph 4.1.2
Practice note 11 of 2008/9	Paragraph 3.1 Paragraph 3.1 (b)
NT instruction note 1 of 2021/22	Paragraph 4.1
Public Service Act	Section 30 (1)

**NORTH WEST PROVINCIAL TREASURY
VOTE 07**

**ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2023**

1. ANNUAL FINANCIAL STATEMENTS

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NORTH WEST PROVINCIAL TREASURY
VOTE 07

APPROPRIATION STATEMENT
for the year ended 31 March 2023

Appropriation per programme

	2022/23				2021/22				
	Approved Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
Programme	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
1. Administration	158 125	-	-	158 125	157 525	600	99,6%	153 815	153 158
2. Sustainable Resource Management	128 437	-	-	128 437	127 374	1 063	99,2%	158 717	139 919
3. Asset ad Liabilities Management	50 613	-	-	50 613	48 585	2 028	96,0%	46 468	42 580
4. Financial Governance	150 921	-	-	150 921	149 206	1 715	98,9%	158 514	155 692
Subtotal	488 096	-	-	488 096	482 690	5 406	98,9%	517 514	491 349
Statutory Appropriation	-	-	-	-	-	-	-	-	-
TOTAL	488 096	-	-	488 096	482 690	5 406	98,9%	517 514	491 349
Reconciliation with statement of financial performance									
ADD									
Departmental receipts				113 364	-			26 236	-
NRF Receipts					-				-
Aid assistance					-				-
Actual amounts per statement of financial performance (total revenue)									
ADD				601 460				543 750	
Aid assistance					-				-
Prior year unauthorised expenditure approved without funding					-				-
Actual amounts per statement of financial performance (total expenditure)									
					482 690				491 349

**NORTH WEST PROVINCIAL TREASURY
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**APPROPRIATION STATEMENT
for the year ended 31 March 2023**

Appropriation per economic classification

	2022/23			2021/22		
	Approved Budget	Shifting of Funds	Virement	Variance	Expenditure as % of final budget	Final Budget
	R'000	R'000	R'000	R'000	%	R'000
Current payments	477 243	(13 133)	-	4 928	98,9%	475 254
Compensation of employees	317 232	(1 152)	-	2 717	99,1%	322 865
Salaries and wages	276 475	(914)	-	1 783	99,4%	283 233
Social contributions	40 757	(238)	-	934	97,7%	39 632
Goods and services	160 011	(11 981)	-	2 211	98,5%	152 389
Administrative fees	1 912	(1 546)	-	362	98,9%	350
Advertising	4 209	(66)	-	4	99,9%	4 172
Minor assets	936	(298)	-	61	90,4%	284
Audit costs: External	8 590	(2 494)	-	6 095	100,0%	5 812
Bursaries: Employees	1 029	(361)	-	668	100,0%	653
Catering: Departmental activities	8 511	(417)	-	8 074	99,8%	2 980
Communication (G&S)	14 749	(1 370)	-	13 229	98,9%	14 042
Computer services	7 796	(1 459)	-	6 333	99,9%	6 438
Consultants: Business and advisory services	43 362	(1 092)	-	42 174	99,8%	77 227
Infrastructure and planning services	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-
Legal services	1 668	(564)	-	1 104	100,0%	247
Contractors	1 591	(253)	-	1 338	100,0%	890
Agency and support / outsourced services	-	-	-	-	-	-

NORTH WEST PROVINCIAL TREASURY
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APPROPRIATION STATEMENT
for the year ended 31 March 2023

Appropriation per economic classification

	2022/23			2021/22					
	Approved 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
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including government motor transport)	3 774	195	-	3 969	3 969	-	100,0%	2 871	2 864
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medsas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	3 966	(639)	-	3 327	3 173	154	94,2%	2 806	2 678
Consumable: Stationery, printing and office supplies	9 594	(2 704)	-	6 890	6 678	212	96,9%	7 420	7 002
Operating leases	8 807	(716)	-	8 091	8 006	85	98,9%	10 649	10 259
Property payments	7 161	49	-	7 210	6 820	390	94,6%	2 558	2 503
Transport provided: Departmental activity	197	149	-	346	346	-	100,0%	168	140

APPROPRIATION STATEMENT
for the year ended 31 March 2023

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APPROPRIATION STATEMENT
for the year ended 31 March 2023

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NORTH WEST PROVINCIAL TREASURY
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APPROPRIATION STATEMENT
for the year ended 31 March 2023

Appropriation per economic classification

	2022/23					2021/22			
	Approved 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
Other machinery and equipment	8 580	(3 060)	-	5 520	5 381	139	97,5%	7 688	7 525
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payment for financial assets	-	11 483	-	11 483	11 482	1	100,0%	31 080	31 293
Total	488 096	-	-	488 096	482 690	5 406	98,9%	517 514	491 349

NORTH WEST PROVINCIAL TREASURY
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APPROPRIATION STATEMENT
for the year ended 31 March 2023

Programme 1: ADMINISTRATION

	2022/23				2021/22			
	Approved Budget	Shifting of Funds	Virement	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
Sub programme								
1. Office of the MEC	11 330	(374)	-	10 956	20	99,8%	8 441	8 292
2. Management Services	10 039	(625)	-	9 414	32	99,7%	20 841	20 796
3. Corporate Services	82 323	(1 380)	-	80 943	167	99,8%	77 831	77 446
4. Financial Management (Office of the CFO)	54 433	2 379	-	56 812	381	99,3%	46 702	46 624
Total for sub programmes	158 125	-	-	157 525	600	99,6%	153 815	153 158
Economic classification								
Current payments	155 287	(117)	-	154 584	586	99,6%	137 951	137 393
Compensation of employees	105 085	(360)	-	104 725	542	99,5%	110 133	109 974
Salaries and wages	91 811	(976)	-	90 835	390	99,6%	96 439	96 312
Social contributions	13 274	616	-	13 890	152	98,9%	13 694	13 662
Goods and services	50 202	243	-	50 445	44	99,9%	27 818	27 419
Administrative fees	-	-	-	-	-	-	-	-
Advertising	3 860	92	-	3 952	1	100,0%	4 095	4 093
Minor assets	221	(111)	-	110	3	97,3%	99	73
Audit costs: External	4 423	165	-	4 588	-	100,0%	3 447	3 347
Bursaries: Employees	1 029	(361)	-	668	-	100,0%	653	653
Catering: Departmental activities	2 435	757	-	3 192	7	99,8%	533	524
Communication (G&S)	911	(2)	-	909	4	99,6%	1 043	1 003
Computer services	4 593	(1 433)	-	3 160	2	99,9%	2 674	2 671
Consultants: Business and advisory services	1 303	17	-	1 320	-	100,0%	227	225
Infrastructure and planning services	-	-	-	-	-	-	-	-

NORTH WEST PROVINCIAL TREASURY
VOTE 07

APPROPRIATION STATEMENT
for the year ended 31 March 2023

Programme 1: ADMINISTRATION

	2022/23			2021/22		
	Approved Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance
	R'000	R'000	R'000	R'000	R'000	R'000
Laboratory services	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-
Legal services	1 668	(564)	-	1 104	1 104	-
Contractors	1 543	(221)	-	1 322	1 322	-
Agency and support / outsourced services	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-
Fleet services (including government motor transport)	3 774	195	-	3 969	3 969	-
Housing	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-
Medsas inventory interface	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-
Consumable supplies	2 978	(328)	-	2 650	2 647	3
				2 179	2 144	99,9%

NORTH WEST PROVINCIAL TREASURY
VOTE 07

APPROPRIATION STATEMENT
for the year ended 31 March 2023

Programme 1: ADMINISTRATION

	2022/23			2021/22		
	Approved Budget	Shifting of Funds	Virement	Variance	Expenditure as % of final Budget	Actual expenditure
	R'000	R'000	R'000	R'000	%	R'000
Consumable: Stationery, printing and office supplies	2 199	(339)	-	1 860	99,9%	1 891
Operating leases	955	(70)	-	885	99,9%	863
Property payments	4 597	695	-	5 292	100,0%	1 100
Transport provided: Departmental activity	197	149	-	346	100,0%	102
Travel and subsistence	6 710	551	-	7 261	99,7%	2 770
Training and development	4 897	146	-	5 043	100,0%	1 476
Operating payments	287	65	-	352	100,0%	421
Venues and facilities	1 530	821	-	2 351	100,0%	248
Rental and hiring	92	19	-	111	100,0%	12
Interest and rent on land	-	-	-	-	-	-
Interest (Incl. interest on unitary payments (PPP))	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-
Transfers and subsidies	516	116	-	632	98,4%	815
Provinces and municipalities	-	-	-	-	-	-
Provinces	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-

NORTH WEST PROVINCIAL TREASURY
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APPROPRIATION STATEMENT
for the year ended 31 March 2023

Programme 1: ADMINISTRATION

	2022/23				2021/22		
	Approved Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final Budget
	R'000	R'000	R'000	R'000	R'000	R'000	%
Departmental agencies and accounts	-	-	-	-	-	-	-
Social security funds	-	-	-	-	-	-	-
Departmental agencies	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-
Subsidies on products and production (pc)	-	-	-	-	-	-	-
Other transfers to public corporations	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-
Subsidies on products and production (pe)	-	-	-	-	-	-	-
Other transfers to private enterprises	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-
Households	516	116	-	632	622	10	98,4%
Social benefits	516	116	-	632	622	10	98,4%
Other transfers to households	-	-	-	-	-	-	-
Payments for capital assets	2 322	1	-	2 323	2 319	4	99,8%
Buildings and other fixed structures	-	-	-	-	-	-	-

APPROPRIATION STATEMENT
for the year ended 31 March 2023

Programme 1: ADMINISTRATION

	2022/23			2021/22		
	Approved Budget	Shifting of Funds	Virement	Final Budget	Expenditure as % of final Budget	Actual expenditure
	R'000	R'000	R'000	R'000	%	R'000
Buildings	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-
Machinery and equipment	2 322	1	-	2 323	4	2 319
Transport equipment	-	1 512	-	1 512	99,8%	1 512
Other machinery and equipment	2 322	(1 511)	-	811	-	807
Heritage assets	-	-	-	-	4	99,5%
Specialised military assets	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-
Payment for financial assets	-	-	-	-	-	-
Total	158 125	-	-	158 125	99,6%	157 525
				12 007	12 220	153 158

NORTH WEST PROVINCIAL TREASURY
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APPROPRIATION STATEMENT
for the year ended 31 March 2023

Programme 2: SUSTAINABLE RESOURCE MANAGEMENT

	2022/23				2021/22				
	Approved 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. Programme Support	-	-	-	-	-	-	-	44	44
2. Economic Analysis	6 576	(186)	-	6 390	6 294	96	98,5%	7 229	6 106
3. Fiscal Policy	8 916	(122)	-	8 794	8 710	84	99,0%	8 117	8 057
4. Budget Management	22 534	289	-	22 823	22 544	279	98,8%	23 333	21 816
5. Public Finance	17 182	(339)	-	16 843	16 625	218	98,7%	33 219	17 762
6. Municipal Finance	73 229	358	-	73 587	73 201	386	99,5%	86 775	86 134
Total for sub programmes	128 437	-	-	128 437	127 374	1 063	99,2%	158 717	139 919
Economic classification									
Current payments	125 624	(534)	-	125 090	124 091	999	99,2%	157 093	138 307
Compensation of employees	79 229	(534)	-	78 695	78 613	82	99,9%	77 549	74 296
Salaries and wages	70 092	(293)	-	69 799	69 754	45	99,9%	68 606	65 700
Social contributions	9 137	(241)	-	8 896	8 859	37	99,6%	8 943	8 596
Goods and services	46 395	-	-	46 395	45 478	917	98,0%	79 544	64 011
Administrative fees	-	-	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-	-	-
Minor assets	251	(77)	-	174	158	16	90,8%	48	33
Audit costs: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-

APPROPRIATION STATEMENT
for the year ended 31 March 2023

2022/23

[illegible]

NORTH WEST PROVINCIAL TREASURY
VOTE 07

APPROPRIATION STATEMENT
for the year ended 31 March 2023

Programme 2: SUSTAINABLE RESOURCE MANAGEMENT

	2022/23				2021/22				
	Approved 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
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medsas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	546	(273)	-	273	196	77	71,8%	174	148
Consumable: Stationery, printing and office supplies	2 548	(136)	-	2 412	2 211	201	91,7%	3 025	2 745
Operating leases	546	45	-	591	576	15	97,5%	534	531
Property payments	-	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	3 958	907	-	4 865	4 415	450	90,8%	2 097	1 970
Training and development	469	(369)	-	100	100	-	100,0%	6	-
Operating payments	180	(180)	-	-	-	-	-	12	6
Venues and facilities	1 103	(320)	-	783	729	54	93,1%	496	494
Rental and hiring	-	-	-	-	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest (Incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	677	534	-	1 211	1 202	9	99,3%	300	296
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-

NORTH WEST PROVINCIAL TREASURY
VOTE 07

APPROPRIATION STATEMENT
for the year ended 31 March 2023

Programme 2: SUSTAINABLE RESOURCE MANAGEMENT

	2022/23					2021/22			
	Approved 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
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pc)	-	-	-	-	-	-	-	-	-
Other transfers to public corporations	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pe)	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	677	534	-	1 211	1 202	9	99,3%	300	296
Social benefits	677	534	-	1 211	1 202	9	99,3%	300	296

NORTH WEST PROVINCIAL TREASURY
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APPROPRIATION STATEMENT
for the year ended 31 March 2023

Programme 2: SUSTAINABLE RESOURCE MANAGEMENT

	2022/23				2021/22				
	Approved 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
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	2 136	-	-	2 136	2 081	55	97,4%	1 324	1 316
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	2 136	-	-	2 136	2 081	55	97,4%	1 324	1 316
Transport equipment	-	1 395	-	1 395	1 395	-	100,0%	-	-
Other machinery and equipment	2 136	(1 395)	-	741	686	55	92,6%	1 324	1 316
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payment for financial assets	-	-	-	-	-	-	-	-	-
Total	128 437	-	-	128 437	127 374	1 063	99,2%	158 717	139 919

NORTH WEST PROVINCIAL TREASURY
VOTE 07

APPROPRIATION STATEMENT
for the year ended 31 March 2023

Programme 3: ASSET AND LIABILITIES MANAGEMENT									
	2022/23				Variance	2021/22			
	Approved Budget	Shifting of Funds	Virement	Final Budget		Expenditure as % of final Budget	Final Budget	Actual expenditure	
	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000	
Sub programme									
1. Programme Support	14 804	(251)	-	14 553	742	94,9%	9 137	7 392	
2. Asset Management	10 414	(70)	-	10 344	310	97,0%	10 640	9 658	
3. Support and Interlinked Financial System	25 395	321	-	25 716	976	96,2%	26 691	25 530	
Total for sub programmes	50 613	-	-	50 613	2 028	96,0%	46 468	42 580	
Economic classification									
Current payments	48 764	(922)	-	47 842	2 004	95,8%	44 792	41 058	
Compensation of employees	34 624	(181)	-	34 443	806	97,7%	36 177	36 137	
Salaries and wages	29 821	(52)	-	29 769	597	98,0%	31 493	31 462	
Social contributions	4 803	(129)	-	4 674	209	95,5%	4 684	4 675	
Goods and services	14 140	(741)	-	13 399	1 198	91,1%	8 615	4 921	
Administrative fees	-	-	-	-	-	-	-	-	
Advertising	349	(77)	-	272	84	69,1%	77	27	
Minor assets	187	88	-	275	42	84,7%	106	24	
Audit costs: External	-	-	-	-	-	-	-	-	
Bursaries: Employees	-	-	-	-	-	-	-	-	
Catering: Departmental activities	1 972	(221)	-	1 751	2	99,9%	447	353	
Communication (G&S)	268	41	-	309	73	76,4%	399	224	

NORTH WEST PROVINCIAL TREASURY
VOTE 07

APPROPRIATION STATEMENT
for the year ended 31 March 2023

Programme 3: ASSET AND LIABILITIES MANAGEMENT

	2022/23				2021/22				
	Approved 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
Computer services	-	-	-	-	-	-	-	-	409
Consultants: Business and advisory services	682	(48)	-	634	565	69	89,1%	81	-
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Contractors	-	-	-	-	-	-	-	-	-
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including government motor transport)	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medsas inventory interface	-	-	-	-	-	-	-	-	-

NORTH WEST PROVINCIAL TREASURY
VOTE 07

APPROPRIATION STATEMENT
for the year ended 31 March 2023

Programme 3: ASSET AND LIABILITIES MANAGEMENT

	2022/23				2021/22				
	Approved 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
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	255	25	-	280	210	70	75,0%	100	40
Consumable: Stationery, printing and office supplies	628	(283)	-	345	336	9	97,4%	623	505
Operating leases	2 918	(170)	-	2 748	2 680	68	97,5%	2 694	2 336
Property payments	1 178	(497)	-	681	292	389	42,9%	263	225
Transport provided: Departmental activity	-	-	-	-	-	-	-	27	-
Travel and subsistence	1 844	318	-	2 162	1 860	302	86,0%	2 137	913
Training and development	2 546	323	-	2 869	2 822	47	98,4%	391	116
Operating payments	264	(149)	-	115	55	60	47,8%	448	-
Venues and facilities	1 049	(10)	-	1 039	975	64	93,8%	413	158
Rental and hiring	-	-	-	-	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest (Incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	121	181	-	302	281	21	93,0%	351	147
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-

**NORTH WEST PROVINCIAL TREASURY
VOTE 07**

**APPROPRIATION STATEMENT
for the year ended 31 March 2023**

Programme 3: ASSET AND LIABILITIES MANAGEMENT

	2022/23				2021/22				
	Approved 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
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pc)	-	-	-	-	-	-	-	-	-
Other transfers to public corporations	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pe)	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	121	181	-	302	281	21	93,0%	351	147
Social benefits	121	181	-	302	281	21	93,0%	351	147
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	1 728	741	-	2 469	2 466	3	99,9%	1 325	1 375

NORTH WEST PROVINCIAL TREASURY
VOTE 07

APPROPRIATION STATEMENT
for the year ended 31 March 2023

Programme 3: ASSET AND LIABILITIES MANAGEMENT

	2022/23				2021/22				
	Approved 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
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	1 728	741	-	2 469	2 466	3	99,9%	1 325	1 375
Transport equipment	-	586	-	586	586	-	100,0%	-	-
Other machinery and equipment	1 728	155	-	1 883	1 880	3	99,8%	1 325	1 375
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payment for financial assets	-	-	-	-	-	-	-	-	-
Total	50 613	-	-	50 613	48 585	2 028	96,0%	46 468	42 580

NORTH WEST PROVINCIAL TREASURY
VOTE 07

APPROPRIATION STATEMENT
for the year ended 31 March 2023

Programme 4: FINANCIAL GOVERNANCE

	2022/23				2021/22				
	Approved Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final Budget		
								Final Budget	Actual expenditure
Sub programme	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
1. Programme Support	7 353	9 999	-	17 352	17 334	18	99,9%	24 051	23 420
2. Accounting Services	57 002	(7 346)	-	49 656	49 066	590	98,8%	52 341	52 038
3. Norms and Standards	9 157	79	-	9 236	8 963	273	97,0%	9 232	7 873
4. Risk Management	5 143	(309)	-	4 834	4 828	6	99,9%	4 384	4 314
5. Provincial Internal Audit	72 266	(2 423)	-	69 843	69 015	828	98,8%	68 506	68 047
Total for sub programmes	150 921	-	-	150 921	149 206	1 715	98,9%	158 514	155 692
Economic classification									
Current payments	147 568	(11 560)	-	136 008	134 669	1 339	99,0%	135 418	132 970
Compensation of employees	98 294	(77)	-	98 217	96 930	1 287	98,7%	99 006	97 341
Salaries and wages	84 751	407	-	85 158	84 407	751	99,1%	86 695	85 050
Social contributions	13 543	(484)	-	13 059	12 523	536	95,9%	12 311	12 291
Goods and services	49 274	(11 483)	-	37 791	37 739	52	99,9%	36 412	35 629
Administrative fees	1 912	(1 546)	-	366	362	4	98,9%	350	349
Advertising	-	-	-	-	-	-	-	-	-
Minor assets	277	(198)	-	79	79	-	100,0%	31	29
Audit costs: External	4 167	(2 659)	-	1 508	1 507	1	99,9%	2 365	1 744
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	2 034	(425)	-	1 609	1 607	2	99,9%	812	809
Communication (G&S)	12 950	(1 458)	-	11 492	11 486	6	99,9%	11 887	11 869
Computer services	2 916	(244)	-	2 672	2 671	1	100,0%	2 874	2 874
Consultants: Business and advisory services	7 560	(1 725)	-	5 835	5 835	-	100,0%	6 149	6 082
Infrastructure and planning services	-	-	-	-	-	-	-	-	-

**NORTH WEST PROVINCIAL TREASURY
VOTE 07**

**APPROPRIATION STATEMENT
for the year ended 31 March 2023**

Programme 4: FINANCIAL GOVERNANCE

	2022/23				2021/22				
	Approved 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
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Contractors	48	(32)	-	16	16	-	100,0%	41	40
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including government motor transport)	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medsas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	187	(63)	-	124	120	4	96,8%	353	346
Consumable: Stationery, printing and office supplies	4 219	(1 946)	-	2 273	2 272	1	100,0%	1 867	1 861

NORTH WEST PROVINCIAL TREASURY
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APPROPRIATION STATEMENT
for the year ended 31 March 2023

Programme 4: FINANCIAL GOVERNANCE

	2022/23			2021/22		
	Approved Budget	Shifting of Funds	Virement	Variance	Expenditure as % of final Budget	Final Budget
	R'000	R'000	R'000	R'000	%	R'000
Operating leases	4 388	(521)	-	1	100,0%	6 529
Property payments	1 386	(149)	-	1	99,9%	1 193
Transport provided: Departmental activity	-	-	-	-	-	39
Travel and subsistence	3 650	(248)	-	27	99,2%	889
Training and development	1 965	185	-	1	100,0%	451
Operating payments	904	(473)	-	1	99,8%	346
Venues and facilities	711	19	-	2	99,7%	179
Rental and hiring	-	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-
Interest (Incl. interest on unitary payments (PPP))	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-
Transfers and subsidies	959	77	-	297	71,3%	1 752
Provinces and municipalities	-	-	-	-	-	-
Provinces	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-
Social security funds	-	-	-	-	-	-

NORTH WEST PROVINCIAL TREASURY
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APPROPRIATION STATEMENT
for the year ended 31 March 2023

Programme 4: FINANCIAL GOVERNANCE

	2022/23				2021/22		
	Approved Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final Budget
	R'000	R'000	R'000	R'000	R'000	R'000	%
Departmental agencies	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-
Subsidies on products and production (pc)	-	-	-	-	-	-	-
Other transfers to public corporations	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-
Subsidies on products and production (pe)	-	-	-	-	-	-	-
Other transfers to private enterprises	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-
Households	959	77	-	1 036	739	297	71,3%
Social benefits	959	77	-	1 036	739	297	71,3%
Other transfers to households	-	-	-	-	-	-	-
Payments for capital assets	2 394	-	-	2 394	2 316	78	96,7%
Buildings and other fixed structures	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-
Machinery and equipment	2 394	-	-	2 394	2 316	78	96,7%
						1 997	1 897

NORTH WEST PROVINCIAL TREASURY
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APPROPRIATION STATEMENT
for the year ended 31 March 2023

Programme 4: FINANCIAL GOVERNANCE

	2022/23				2021/22				
	Approved 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
Transport equipment	-	309	-	309	308	1	99,7%	-	-
Other machinery and equipment	2 394	(309)	-	2 085	2 008	77	96,3%	1 997	1 897
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payment for financial assets	-	11 483	-	11 483	11 482	1	100,0%	19 073	19 073
Total	150 921	-	-	150 921	149 206	1 715	98,9%	158 514	155 692

**NORTH WEST PROVINCIAL TREASURY
VOTE 07**

**NOTES TO THE APPROPRIATION STATEMENT
for the year ended 31 March 2023**

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 1A-H of the Annual Financial Statements.

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

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

3. Detail on payments for financial assets

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

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

4.1 Per programme

Programme	Final Budget	Actual Expenditure	Variance	Variance as a % of Final Budget
	R'000	R'000	R'000	%
Administration	158 125	157 525	600	0%
Sustainable Resource Management	128 437	127 374	1 063	1%
Asset and Liabilities Management	50 613	48 585	2 028	4%
Financial Governance	150 921	149 206	1 715	1%
Total	488 096	482 690	5 406	1%

4.2 Per economic classification

Economic classification	Final Budget	Actual Expenditure	Variance	Variance as a % of Final Budget
	R'000	R'000	R'000	%
Current payments				
Compensation of employees	316 080	313 363	2 717	1%
Goods and services	148 030	145 819	2 211	1%
Interest and rent on land	-	-	-	-
Transfers and subsidies				
Provinces and municipalities	-	-	-	-
Departmental agencies and accounts	-	-	-	-
Higher education institutions	-	-	-	-
Public corporations and private enterprises	-	-	-	-
Foreign governments and international organisations	-	-	-	-

**NORTH WEST PROVINCIAL TREASURY
VOTE 07**

**NOTES TO THE APPROPRIATION STATEMENT
for the year ended 31 March 2023**

Economic classification	Final Budget	Actual Expenditure	Variance	Variance as a % of Final Budget
	R'000	R'000	R'000	%
Non-profit institutions	-	-	-	-
Households	3 181	2 844	337	11%
Payments for capital assets				
Buildings and other fixed structures	-	-	-	-
Machinery and equipment	9 322	9 182	140	2%
Heritage assets	-	-	-	-
Specialised military assets	-	-	-	-
Biological assets	-	-	-	-
Land and subsoil assets	-	-	-	-
Intangible assets	-	-	-	-
Payments for financial assets	11 483	11 482	1	-
Total	488 096	482 690	5 406	1%

Transfers and Subsidies

Employee social benefits expenditure is linked to retirements, resignations and deaths which results in the payment of gratuities. The spending is not anticipated, and the budget is shifted from CoE in order to avoid a deficit.

4.3 Per conditional grant

Conditional grant	Final Budget	Actual Expenditure	Variance	Variance as a percentage of Final Budget
	R'000	R'000	R'000	%
	-	-	-	-
Total	-	-	-	-

**NORTH WEST PROVINCIAL TREASURY
VOTE 07**

**STATEMENT OF FINANCIAL PERFORMANCE
for the year ended 31 March 2023**

	Note	2022/23 R'000	2021/22 R'000
REVENUE			
Annual appropriation	1	488 096	517 514
Statutory appropriation	2	-	-
Departmental revenue	3	113 364	26 236
NRF Receipts		-	-
Aid assistance		-	-
TOTAL REVENUE		601 460	543 750
EXPENDITURE			
Current expenditure		459 182	449 728
Compensation of employees	5	313 363	317 748
Goods and services	6	145 819	131 980
Interest and rent on land	7	-	-
Aid assistance	4	-	-
Transfers and subsidies		2 844	2 803
Transfers and subsidies	9	2 844	2 803
Aid assistance	4	-	-
Expenditure for capital assets		9 182	7 525
Tangible assets	10	9 182	7 525
Intangible assets	10	-	-
Unauthorised expenditure approved without funding		-	-
Payments for financial assets	8	11 482	31 293
TOTAL EXPENDITURE		482 690	491 349
SURPLUS/(DEFICIT) FOR THE YEAR		118 770	52 401
Reconciliation of Net Surplus/(Deficit) for the year			
Voted funds			
Annual appropriation		5 406	26 165
Statutory appropriation		5 406	26 164
Conditional grants		-	-
Departmental revenue and NRF receipts	18	113 364	26 236
Aid assistance	4	-	-
SURPLUS/(DEFICIT) FOR THE YEAR		118 770	52 401

**NORTH WEST PROVINCIAL TREASURY
VOTE 07**

**STATEMENT OF FINANCIAL POSITION
as at 31 March 2023**

	Note	2022/23 R'000	2021/22 R'000
ASSETS			
Current assets		11 281	26 853
Cash and cash equivalents	11	11 074	26 672
Other financial assets	12	-	-
Prepayments and advances	13	-	-
Receivables	14	207	181
Loans	16	-	-
Aid assistance prepayments	4	-	-
Aid assistance receivable	4	-	-
Non-current assets		17 736	16 292
Investments	15	-	-
Prepayments and advances	13	-	-
Receivables	14	17 736	16 292
Loans	16	-	-
Other financial assets	12	-	-
TOTAL ASSETS		29 017	43 145
LIABILITIES			
Current liabilities		11 297	26 852
Voted funds to be surrendered to the Revenue Fund	17	5 406	26 165
Departmental revenue and NRF Receipts to be surrendered to the Revenue Fund	18	27	332
Bank overdraft	19	-	-
Payables	20	5 864	355
Aid assistance repayable	4	-	-
Aid assistance unutilised	4	-	-
Non-current liabilities		-	-
Payables	21	-	-
TOTAL LIABILITIES		11 297	26 852
NET ASSETS		17 720	16 293
	Note	2022/23 R'000	2021/22 R'000
Represented by:			
Capitalisation reserve		-	-
Recoverable revenue		17 720	16 293
Retained funds		-	-
Revaluation reserves		-	-
Unauthorised expenditure		-	-
TOTAL		17 720	16 293

**NORTH WEST PROVINCIAL TREASURY
VOTE 07**

**STATEMENT OF CHANGES IN NET ASSETS
as at 31 March 2023**

	Note	2022/23 R'000	2021/22 R'000
Capitalisation reserves		-	-
Opening balance		-	-
Transfers		-	-
Movement in equity		-	-
Movement in operational funds		-	-
Other movements		-	-
Closing balance		-	-
Recoverable revenue			
Opening balance		16 293	15 149
Transfers:		1 427	1 144
Irrecoverable amounts written off	8.3	-	-
Debts revised		-	-
Debts recovered (included in departmental revenue)		-	-
Debts raised		1 427	1 144
Closing balance		17 720	16 293
Retained funds		-	-
Opening balance		-	-
Transfer from voted funds to be surrendered (Parliament/Legislatures ONLY)		-	-
Utilised during the year		-	-
Other transfers		-	-
Closing balance		-	-
Revaluation reserve		-	-
Opening balance		-	-
Revaluation adjustment (Human Settlements departments)		-	-
Transfers		-	-
Other		-	-
Closing balance		-	-
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		-	-
Less: Amounts approved by Parliament/Legislature with funding		-	-
Less: Amounts approved by Parliament/Legislature without funding and derecognised		-	-
Current		-	-
Capital		-	-
Transfers and subsidies		-	-
Less: Amounts recoverable		-	-

**NORTH WEST PROVINCIAL TREASURY
VOTE 07**

**STATEMENT OF CHANGES IN NET ASSETS
as at 31 March 2023**

Less: Amounts written off	-	-
Closing Balance	-	-
TOTAL	17 720	16 293

**NORTH WEST PROVINCIAL TREASURY
VOTE 07**

**CASH FLOW STATEMENT
for the year ended 31 March 2023**

		2022/23	2021/22
	Note	R'000	R'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts		777 673	711 388
Annual appropriation funds received	1.1	488 096	517 514
Statutory appropriation funds received	2	-	-
Departmental revenue received	3	188	395
Interest received	3.3	289 389	193 479
NRF receipts		-	-
Aid assistance received	4	-	-
Net (increase)/decrease in net working capital		5 483	1 296
Surrendered to Revenue Fund		(316 234)	(201 811)
Surrendered to RDP Fund/Donor		-	-
Current payments		(459 182)	(449 900)
Interest paid	7	-	-
Payments for financial assets		(11 482)	(31 293)
Transfers and subsidies paid		(2 844)	(2 803)
Net cash flow available from operating activities	22	(6 586)	26 877
CASH FLOWS FROM INVESTING ACTIVITIES			
Distribution/dividend received		186	353
Payments for capital assets	10	(9 182)	(7 353)
Proceeds from sale of capital assets	3.4	1	9
(Increase)/decrease in loans		-	-
(Increase)/decrease in investments		-	-
(Increase)/decrease in other financial assets		-	-
(Increase)/decrease in non-current receivables	14	(1 444)	(1 122)
Net cash flow available from investing activities		(10 439)	(8 113)
CASH FLOWS FROM FINANCING ACTIVITIES			
Increase/(decrease) in net assets		1 427	1 144
Increase/(decrease) in non-current payables		-	-
Net cash flows from financing activities		1 427	1 144
Net increase/(decrease) in cash and cash equivalents		(15 598)	19 908
Cash and cash equivalents at beginning of period		26 672	6 764
Unrealised gains and losses within cash and cash equivalents		-	-
Cash and cash equivalents at end of period	23	11 074	26 672

**NORTH WEST PROVINCIAL TREASURY
VOTE 07**

**NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2023**

PART A: ACCOUNTING POLICIES

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

[Financial Statement Presentation]

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

2 Going concern

[Financial Statement Presentation]

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

3 Presentation currency

[Financial Statement Presentation]

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

4 Rounding

[Financial Statement Presentation]

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

5 Foreign currency translation

[Cash Flow Statement, Expenditure, Revenue]

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.

**NORTH WEST PROVINCIAL TREASURY
VOTE 07**

**NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2023**

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. 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. 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.

**NORTH WEST PROVINCIAL TREASURY
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**NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2023**

8	Expenditure
8.1	Compensation of employees
8.1.1	Salaries and wages [Expenditure] Salaries and wages are recognised in the statement of financial performance on the date of payment.
8.1.2	Social contributions [Expenditure] 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 [Expenditure] Other expenditure (such as goods and services, transfers and subsidies and payments for capital assets) is recognised in the statement of financial performance on the date of payment. The expense is classified as a capital expense if the total consideration paid is more than the capitalisation threshold.
8.3	Accruals and payables not recognised [General Departmental Assets and Liabilities] Accruals and payables not recognised are recorded in the notes to the financial statements at cost at the reporting date
8.4	Leases
8.4.1	Operating leases [Leases] Operating lease payments made during the reporting period are recognised as current expenditure in the statement of financial performance on the date of payment. The operating lease commitments are recorded in the notes to the financial statements.
9	Aid Assistance
9.1	Aid assistance received [Revenue, General Departmental Assets and Liabilities] Aid assistance received in cash is recognised in the statement of financial performance when received. In-kind aid assistance is recorded in the notes to the financial statements on the date of receipt and is measured at fair value. Aid assistance not spent for the intended purpose and any unutilised funds from aid assistance that are required to be refunded to the donor are recognised as a payable in the statement of financial position.
9.2	Aid assistance paid [Expenditure, General Departmental Assets and Liabilities] 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.

**NORTH WEST PROVINCIAL TREASURY
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**NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2023**

10	Cash and cash equivalents [General Departmental Assets and Liabilities, Cash Flow Statement] 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 [General Departmental Assets and Liabilities] Prepayments and advances are recognised in the statement of financial position when the department receives or disburses the cash. Prepayments and advances are initially and subsequently measured at cost. Prepayments and Advances are expensed when material and when there is sufficient budget available and where it relates to items where the invoice charges are in advance.
12	Loans and receivables [General Departmental Assets and Liabilities] 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 [General Departmental Assets and Liabilities] Investments are recognised in the statement of financial position at cost.
14	Financial assets
14.1	Financial assets (not covered elsewhere) [General Departmental Assets and Liabilities] 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 [General Departmental Assets and Liabilities] 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 [General Departmental Assets and Liabilities] Payables recognised in the statement of financial position at cost.

**NORTH WEST PROVINCIAL TREASURY
VOTE 07**

**NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2023**

16	Capital Assets
16.1	Immovable capital assets [Capital Assets] Immovable capital assets are initially recorded in the notes to the financial statements at cost. Immovable capital assets acquired through a non-exchange transaction is measured at fair value as at the date of acquisition. Where the cost of immovable capital assets cannot be determined reliably, the immovable capital assets are measured at R1 unless the fair value of the asset has been reliably estimated, in which case the fair value is used. All assets acquired prior to 1 April 2002 (or a later date as approved by the OAG) may be recorded at R1. Immovable capital assets are subsequently carried at cost and are not subject to depreciation or impairment. Subsequent expenditure that is of a capital nature is added to the cost of the asset at the end of the capital project unless the immovable asset is recorded by another department in which case the completed project costs are transferred to that department.
16.2	Movable capital assets [Capital Assets] Movable capital assets are initially recorded in the notes to the financial statements at cost. Movable capital assets acquired through a non-exchange transaction is measured at fair value as at the date of acquisition. Where the cost of movable capital assets cannot be determined reliably, the movable capital assets are measured at fair value and where fair value cannot be determined; the movable assets are measured at R1. All assets acquired prior to 1 April 2002 (or a later date as approved by the OAG) may be recorded at R1. Movable capital assets are subsequently carried at cost and are not subject to depreciation or impairment. Subsequent expenditure that is of a capital nature is added to the cost of the asset at the end of the capital project unless the movable asset is recorded by another department/entity in which case the completed project costs are transferred to that department.
16.3	Intangible assets [Capital Assets] Intangible assets are initially recorded in the notes to the financial statements at cost. Intangible assets acquired through a non-exchange transaction are measured at fair value as at the date of acquisition. Internally generated intangible assets are recorded in the notes to the financial statements when the department commences the development phase of the project. Where the cost of intangible assets cannot be determined reliably, the intangible capital assets are measured at fair value and where fair value cannot be determined; the intangible assets are measured at R1. All assets acquired prior to 1 April 2002 (or a later date as approved by the OAG) may be recorded at R1. Intangible assets are subsequently carried at cost and are not subject to depreciation or impairment.

**NORTH WEST PROVINCIAL TREASURY
VOTE 07**

**NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2023**

	Subsequent expenditure that is of a capital nature is added to the cost of the asset at the end of the capital project unless the intangible asset is recorded by another department/entity in which case the completed project costs are transferred to that department.
16.4	Project Costs: Work-in-progress [Capital Assets] Expenditure of a capital nature is initially recognised in the statement of financial performance at cost when paid. Amounts paid towards capital projects are separated from the amounts recognised and accumulated in work-in-progress until the underlying asset is ready for use. Once ready for use, the total accumulated payments are recorded in an asset register. Subsequent payments to complete the project are added to the capital asset in the asset register. Where the department is not the custodian of the completed project asset, the asset is transferred to the custodian subsequent to completion.
17	Provisions and Contingents
17.1	Provisions [Provisions and Contingents] 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 [Provisions and Contingents] 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 [Provisions and Contingents] 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 [Provisions and Contingents] Capital commitments are recorded at cost in the notes to the financial statements.
18	Unauthorised expenditure [General Departmental Assets and Liabilities] Unauthorised expenditure is recognised in the statement of financial position until such time as the expenditure is either:

**NORTH WEST PROVINCIAL TREASURY
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**NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2023**

	• approved by Parliament or the Provincial Legislature with funding and the related funds are received; or • approved by Parliament or the Provincial Legislature without funding and is written off against the appropriation in the statement of financial performance; or • transferred to receivables for recovery. Unauthorised expenditure is measured at the amount of the confirmed unauthorised expenditure.
19	Fruitless and wasteful expenditure <i>[General Departmental Assets and Liabilities]</i> Fruitless and wasteful expenditure is recorded in the notes to the financial statements when confirmed. The amount recorded is equal to the total value of the fruitless and or wasteful expenditure incurred. Fruitless and wasteful expenditure is removed from the notes to the financial statements when it is resolved or transferred to receivables for recovery. Fruitless and wasteful expenditure receivables are measured at the amount that is expected to be recoverable and are de-recognised when settled or subsequently written-off as irrecoverable.
20	Irregular expenditure <i>[General Departmental Assets and Liabilities]</i> Irregular expenditure is recorded in the notes to the financial statements when confirmed. The amount recorded is equal to the value of the irregular expenditure incurred unless it is impracticable to determine, in which case reasons therefor are provided in the note. Irregular expenditure is removed from the note when it is either condoned by the relevant authority, transferred to receivables for recovery or not condoned and is not recoverable. Irregular expenditure receivables are measured at the amount that is expected to be recoverable and are de-recognised when settled or subsequently written-off as irrecoverable.
21	Changes in accounting estimates and errors <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.

**NORTH WEST PROVINCIAL TREASURY
VOTE 07**

**NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2023**

23	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.
24	Related party transactions [Related Party Disclosures] A related party transaction is a transfer of resources, services or obligations between the reporting entity and a related party. Related party transactions within the Minister's portfolio are recorded in the notes to the financial statements when the transaction is not at arm's length. Key management personnel are those persons having the authority and responsibility for planning, directing and controlling the activities of the department. The number of individuals and their full compensation is recorded in the notes to the financial statements
25	Employee benefits [General Departmental Assets and Liabilities] [Provisions and Contingents] The value of each major class of employee benefit obligation (accruals, payables not recognised and provisions) is disclosed in the Employee benefits note.

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VOTE 07**

**NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2023**

PART B: EXPLANATORY NOTES

1. Annual Appropriation

1.1. Annual Appropriation

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

Programmes	2022/23			2021/22		
	Final Budget	Actual Funds Received	Funds not requested / not received	Final Budget	Appropriation Received	Funds not requested / not received
	R'000	R'000	R'000	R'000	R'000	R'000
Administration	158 125	158 125	-	153 815	153 815	-
Sustainable Resource Management	128 437	128 437	-	154 717	154 717	-
Asset and Liability Management	50 613	50 613	-	50 468	50 468	-
Financial Governance	150 921	150 921	-	158 514	158 514	-
Total	488 096	488 096	-	517 514	517 514	-

1.2. Conditional grants

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

2. Statutory Appropriation

	Note	2022/23 R'000	2021/22 R'000
President and Deputy President salaries		-	-
Members' remuneration		-	-
Debt service costs		-	-
Provincial equitable share		-	-
General fuel levy sharing with metropolitan municipalities		-	-
National Revenue Fund payments		-	-

**NORTH WEST PROVINCIAL TREASURY
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**NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2023**

	2022/23	2021/22
Skills levy and sector education and training authorities	-	-
Auditor-General of South Africa	-	-
Land Bank	-	-
International Oil Pollution Compensation Fund	-	-
South African Express Airways	-	-
South African Airways	-	-
Denel	-	-
National Skills Fund	-	-
Magistrates salaries	-	-
Judges salaries	-	-
Total	-	-
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	174	177
Fines, penalties and forfeits	3.2	-	-
Interest, dividends and rent on land	3.3	289 575	193 832
Sales of capital assets	3.4	1	9
Transactions in financial assets and liabilities	3.5	14	218
Transfer received	3.6	-	-
Total revenue collected		289 764	194 236
Less: Own revenue included in appropriation	18	176 400	168 000
Total		113 364	26 236

3.1. Sales of goods and services other than capital assets

	Note	2022/23 R'000	2021/22 R'000
Sales of goods and services produced by the department		174	177
Sales by market establishment		-	-
Administrative fees		-	-
Other sales		174	177
Sales of scrap, waste and other used current goods		-	-
Total	3	174	177

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3.2. Fines, penalties and forfeits

	Note	2022/23 R'000	2021/22 R'000
Fines		-	-
Penalties		-	-
Forfeits		-	-
Total	3	-	-

3.3. Interest, dividends and rent on land

	Note	2022/23 R'000	2021/22 R'000
Interest		289 389	193 479
Dividends		186	353
Rent on land		-	-
Total	3	289 575	193 832

3.4. Sales of capital assets

	Note	2022/23 R'000	2021/22 R'000
Tangible capital assets		1	9
Buildings and other fixed structures		-	-
Machinery and equipment		1	9
Heritage assets		-	-
Specialised military assets		-	-
Land and subsoil assets		-	-
Biological assets		-	-
Intangible capital assets		-	-
Software		-	-
Mastheads and publishing titles		-	-
Patents, licences, copyright, brand names and trademarks		-	-
Recipes, formulae, prototypes, designs, models		-	-
Services and operating rights		-	-
Total	3	1	9

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3.5. Transactions in financial assets and liabilities

	Note	2022/23 R'000	2021/22 R'000
Loans and advances		-	-
Receivables		-	-
Forex gain		-	-
Other receipts including Recoverable Revenue		14	218
Gains on GFECRA		-	-
Total	3	14	218

3.6. Transfers received

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

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

	Note	2022/23 R'000	2021/22 R'000
		-	-
Total		-	-

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

	Amount received R'000	2022/23 Amount paid to the revenue fund R'000	Balance R'000
Name of entity			
	-	-	-
Total	-	-	-

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		2021/22	
	Amount received	Amount paid to the revenue fund	Balance
Name of entity	R'000	R'000	R'000
	-	-	-
Total	-	-	-

4. Aid assistance

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

4.1. Analysis of balance by source

	Note	2022/23 R'000	2021/22 R'000
Aid assistance from RDP		-	-
Aid assistance from other sources		-	-
CARA Funds		-	-
Closing balance	4	-	-

4.2. Analysis of balance

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

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4.2.1. Aid assistance prepayments (expensed)

2022/23					
Name of entity	Amount as at 1 April 2022 R'000	Less: Received in the current year R'000	Add / Less: Other R'000	Add Current year prepay- ments R'000	Amount as at 31 March 2023 R'000
Goods and services	-	-	-	-	-
Interest and rent on land	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-
Capital assets	-	-	-	-	-
Other	-	-	-	-	-
Total	-	-	-	-	-

2021/					
Name of entity	Amount as at 1 April 2021 R'000	Less: Received in the current year R'000	Add / Less: Other R'000	Add Current year prepay- ments R'000	Amount as at 31 March 2022 R'000
Goods and services	-	-	-	-	-
Interest and rent on land	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-
Capital assets	-	-	-	-	-
Other	-	-	-	-	-
Total	-	-	-	-	-

4.3. Prior period error

Nature of prior period error	Note	2021/22 R'000
Relating to 2020/21 <i>[affecting the opening balance]</i>		-
Total prior period errors		-

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4.4. Aid assistance expenditure per economic classification

	Note	2022/23 R'000	2021/22 R'000
Current		-	-
Capital	10	-	-
Transfers and subsidies		-	-
Total aid assistance expenditure		-	-

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

	Note	2022/23 R'000	2021/22 R'000
		-	-
Total		-	-

5. Compensation of employees

5.1. Analysis of balance

	Note	2022/23 R'000	2021/22 R'000
Basic salary		216 457	218 508
Performance award		-	1 513
Service based		533	1 229
Compensative/circumstantial		4 940	5 141
Periodic payments		-	-
Other non-pensionable allowances		51 848	52 133
Total		273 778	278 524

Social contributions		2022/23	2021/22
Employer contributions	Note	R'000	R'000
Pension		26 623	26 419
Medical		12 905	12 747
UIF		-	-
Bargaining council		57	58
Official unions and associations		-	-
Insurance		-	-
Total		39 585	39 224

Total compensation of employees	313 363	317 748
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Average number of employees	557	592
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**NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2023**

6. Goods and services

	Note	2022/23 R'000	2021/22 R'000
Administrative fees		362	349
Advertising		4 139	4 117
Minor assets	6.1	578	159
Bursaries (employees)		668	653
Catering		8 075	2 853
Communication		13 227	13 764
Computer services	6.2	6 333	6 025
Consultants: Business and advisory services	6.9	42 175	62 075
Infrastructure and planning services		-	-
Laboratory services		-	-
Scientific and technological services		-	-
Legal services		1 104	247
Contractors		1 339	888
Agency and support / outsourced services		-	-
Entertainment		-	-
Audit cost - external	6.3	6 095	5 091
Fleet services		3 969	2 865
Inventories	6.4	-	-
Consumables	6.5	9 846	9 682
Housing		-	-
Operating leases		8 006	10 261
Property payments	6.6	6 819	2 502
Rental and hiring		111	11
Transport provided as part of the departmental activities		346	140
Travel and subsistence	6.7	16 893	6 469
Venues and facilities		4 785	1 077
Training and development		10 113	1 991
Other operating expenditure	6.8	836	761
Total		145 819	131 980

Training and Development

IT equipment purchased in the prior year to the value of R171,920.00 was erroneously allocated to training and development as opposed to capital assets. This has now been corrected.

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6.1. Minor assets

	Note	2022/23 R'000	2021/22 R'000
Tangible capital assets		578	159
Buildings and other fixed structures		-	-
Machinery and equipment		578	159
Heritage assets		-	-
Specialised military assets		-	-
Land and subsoil assets		-	-
Biological assets		-	-
Intangible capital assets		-	-
Software		-	-
Mastheads and publishing titles		-	-
Patents, licences, copyright, brand names and trademarks		-	-
Recipes, formulae, prototypes, designs, models		-	-
Services and operating rights		-	-
Total	6	578	159

6.2. Computer services

	Note	2022/23 R'000	2021/22 R'000
SITA computer services		397	454
External computer service providers		5 936	5 571
Total	6	6 333	6 025

6.3. Audit cost - external

	Note	2022/23 R'000	2021/22 R'000
Regularity audits		6 095	4 913
Performance audits		-	-
Investigations		-	178
Environmental audits		-	-
Computer audits		-	-
Total	6	6 095	5 091

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6.4. Inventories

	Note	2022/23 R'000	2021/22 R'000
Clothing material and accessories		-	-
Farming supplies		-	-
Food and food supplies		-	-
Fuel, oil and gas		-	-
Learning, teaching and support material		-	-
Materials and supplies		-	-
Medical supplies		-	-
Medicine		-	-
Medsas inventory interface		-	-
Other supplies	6.4.1	-	-
Total	6	-	-

6.4.1. Other supplies

	Note	2022/23 R'000	2021/22 R'000
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		3 172	2 679
Uniform and clothing		449	293
Household supplies		2 221	1 543
Building material and supplies		-	-
Communication accessories		112	-
IT consumables		153	202
Other consumables		237	641
Stationery, printing and office supplies		6 674	7 003
Total	6	9 846	9 682

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6.6. Property payments

	Note	2022/23 R'000	2021/22 R'000
Municipal services		801	725
Property management fees		-	-
Property maintenance and repairs		4 275	1 191
Other		1 743	586
Total	6	6 819	2 502

6.7. Travel and subsistence

	Note	2022/23 R'000	2021/22 R'000
Local		16 735	6 469
Foreign		158	-
Total	6	16 893	6 469

6.8. Other operating expenditure

	Note	2022/23 R'000	2021/22 R'000
Professional bodies, membership and subscription fees		540	385
Resettlement costs		149	305
Other		258	71
Total	6	947	761

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

Name of Commission / Committee of Inquiry	Note	2022/23 R'000	2021/22 R'000
	6		
Audit Committee		3 401	1 852
Risk Committee		17	1
Total		3 418	1 853

7. Interest and rent on land

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

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8. Payments for financial assets

	Note	2022/23 R'000	2021/22 R'000
Material losses through criminal conduct		-	-
Theft	8.4	-	-
Other material losses	8.1	-	-
Purchase of equity		-	-
Extension of loans for policy purposes		-	-
Other material losses written off	8.2	-	-
Debts written off	8.3	-	214
Forex losses	8.5	-	-
Debt take overs		11 482	31 079
Losses on GFECRA		-	-
Total		11 482	31 293

8.1. Other material losses

Nature of other material losses	Note	2022/23 R'000	2021/22 R'000
		-	-
Total	8	-	-

8.2. Other material losses written off

Nature of losses	Note	2022/23 R'000	2021/22 R'000
		-	-
Total	8	-	-

8.3. Debts written off

Nature of debts written off	Note	2022/23 R'000	2021/22 R'000
Material debts		-	-
Irregular expenditure written off		-	-
Total		-	-
Recoverable revenue written off		-	-
Total		-	-

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Nature of debts written off	Note	2022/23 R'000	2021/22 R'000
Other debt written off		-	-
Debts written off as per the Departmental Debt Policy		-	214
Total		-	214
Total debt written off	8	-	214

8.4. Details of theft

Nature of theft	Note	2022/23 R'000	2021/22 R'000
		-	-
Total	8	-	-

8.5. Forex losses

Nature of losses	Note	2022/23 R'000	2021/22 R'000
		-	-
Total	8	-	-

9. Transfers and subsidies

	Note	2022/23 R'000	2021/22 R'000
Provinces and municipalities	46,47		-
Departmental agencies and accounts	Annex 1B	-	-
Higher education institutions	Annex 1C	-	-
Foreign governments and international organisations	Annex 1E	-	-
Public corporations and private enterprises	Annex 1D	-	-
Non-profit institutions	Annex 1F	-	30
Households	Annex 1G	2 844	2 773
Total		2 844	2 803

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9.1. Donations made in kind (not included in the main note)

	Note	2022/23 R'000	2021/22 R'000
List in-kind donations made	Annex 1J	-	-
Total		-	-

10. Expenditure for capital assets

	Note	2022/23 R'000	2021/22 R'000
Tangible capital assets		9 182	7 525
Buildings and other fixed structures	39	-	-
Machinery and equipment	37	9 182	7 525
Heritage assets	37,39	-	-
Specialised military assets	37	-	-
Land and subsoil assets	39	-	-
Biological assets	37	-	-
Intangible capital assets			
Software	38	-	-
Mastheads and publishing titles	38	-	-
Patents, licences, copyright, brand names and trademarks	38	-	-
Recipes, formulae, prototypes, designs, models	38	-	-
Services and operating rights	38	-	-
Total		-	-
The following amounts have been included as project costs in Expenditure for capital assets			
Compensation of employees		-	-
Goods and services		-	-
Total		9 182	7 525

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10.1. Analysis of funds utilised to acquire capital assets - Current year

Name of entity	2022/23		
	Voted funds	Aid assistance	Total
	R'000	R'000	R'000
Tangible capital assets	9 182	-	9 182
Buildings and other fixed structures	-	-	-
Machinery and equipment	9 182	-	9 182
Heritage assets	-	-	-
Specialised military assets	-	-	-
Land and subsoil assets	-	-	-
Biological assets	-	-	-
Intangible capital assets	-	-	-
Software	-	-	-
Mastheads and publishing titles	-	-	-
Patents, licences, copyright, brand names and trademarks	-	-	-
Recipes, formulae, prototypes, designs, models	-	-	-
Services and operating rights	-	-	-
Total	9 182	-	9 182

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10.2. Analysis of funds utilised to acquire capital assets - Prior year

Name of entity	2021/22	
	Voted funds R'000	Aid assistance R'000
Tangible capital assets	7 525	-
Buildings and other fixed structures	-	-
Machinery and equipment	7 525	-
Heritage assets	-	-
Specialised military assets	-	-
Land and subsoil assets	-	-
Biological assets	-	-
Intangible capital assets	-	-
Software	-	-
Mastheads and publishing titles	-	-
Patents, licences, copyright, brand names and trademarks	-	-
Recipes, formulae, prototypes, designs, models	-	-
Services and operating rights	-	-
Total	7 525	-

10.3. Finance lease expenditure included in Expenditure for capital assets

	Note	R'000	R'000
Tangible capital assets			
Buildings and other fixed structures		-	-
Machinery and equipment		-	-
Heritage assets		-	-
Specialised military assets		-	-
Land and subsoil assets		-	-
Biological assets		-	-
Total		-	-

11. Cash and cash equivalents

	Note	2022/23 R'000	2021/22 R'000
Consolidated Paymaster General Account		11 074	26 672
Cash receipts		-	-
Disbursements		-	-
Cash on hand		-	-
Investments (Domestic)		-	-
Investments (Foreign)		-	-
Total		11 074	26 672

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12. Other financial assets

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

13. Prepayments and advances

		2022/23	2021/22
	<i>Note</i>	R'000	R'000
Staff advances		-	-
Travel and subsistence		-	-
Prepayments (Not expensed)	13.2	-	-
Advances paid (Not expensed)	13.1	-	-
SOCPEN advances		-	-
Total		-	-
Analysis of Total Prepayments and advances			
Current Prepayments and advances		-	-
Non current Prepayments and advances		-	-
Total		-	-

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13.1. Advances paid (Not expensed)

2022/23					
		Less:			
	Amount	Amounts	Add /	Add	Amount
	as at 1	expensed	Less:	Current	as at 31
	April	in current	Other	year	March
	2022	year		advances	2023
<i>Note</i>	R'000	R'000	R'000	R'000	R'000
National departments	-	(109)	(153)	262	-
Provincial departments	-	-	-	-	-
Public entities	-	-	-	-	-
Other entities	-	-	-	-	-
Total	-	(109)	(153)	262	-

Advances were paid to Government Communications for the Budget Speech.

2021/22					
		Less:			
	Amount	Amounts	Add /	Add	Amount
	as at 1	expensed	Less:	Current	as at 31
	April	in current	Other	year	March
	2021	year		advances	2022
<i>Note</i>	R'000	R'000	R'000	R'000	R'000
National departments	449	(344)	(105)	-	-
Provincial departments	-	-	-	-	-
Public entities	-	-	-	-	-
Other entities	-	-	-	-	-
Total	449	(344)	(105)	-	-

Advances were paid to Government Communications for the Budget Speech.

**NORTH WEST PROVINCIAL TREASURY
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13.2. Prepayments (Not expensed)

2022/23					
	Amount as at 1 April 2022	Less: Amounts expensed in current year	Add / Less: Other	Add Current year prepay- ments	Amount as at 31 March 2023
Note	R'000	R'000	R'000	R'000	R'000
Goods and services	-	-	-	-	-
Interest and rent on land	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-
Capital assets	-	-	-	-	-
Other	-	-	-	-	-
Total	-	-	-	-	-

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2021/22					
	Amount as at 1 April 2022	Less: Amounts expensed in current year	Add / Less: Other	Add Current year prepay- ments	Amount as at 31 March 2023
Note	R'000	R'000	R'000	R'000	R'000
Goods and services	-	-	-	-	-
Interest and rent on land	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-
Capital assets	-	-	-	-	-
Other	-	-	-	-	-
Total	-	-	-	-	-

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13.3. Prepayments (Expensed)

2022/23					
	Amount as at 1 April 2022	Less: Received in the current year	Add / Less: Other	Add Current year prepay- ments	Amount as at 31 March 2023
	R'000	R'000	R'000	R'000	R'000
Goods and services	1 296	(1 296)	-	1 217	1 217
Interest and rent on land	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-
Capital assets	-	-	-	-	-
Other	-	-	-	-	-
Total	1 296	(1 296)	-	1 217	1 217

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Prepayments relate to annual licence fees, training and membership fees which are required to be paid upfront. There are no prepayments relating to prior year that still have a balance.

2021/22					
	Amount as at 1 April 2021	Less: Received in the current year	Add / Less: Other	Add Current year prepay- ments	Amount as at 31 March 2022
	R'000	R'000	R'000	R'000	R'000
Goods and services	994	(994)	-	1 296	1 296
Interest and rent on land	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-
Capital assets	-	-	-	-	-
Other	-	-	-	-	-
Total	994	(994)	-	1 296	1 296

Prepayments relate to annual licence fees, training and membership fees which are required to be paid upfront. Prepayments relating to prior year that still have a prepayment portion as at year end amounts to R168.00

13.4. Advances paid (Expensed)

2022/23					
	Amount 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	-	-	-	-	-
Provincial departments	-	-	-	-	-
Public entities	-	-	-	-	-
Other entities	-	-	-	-	-
Total	-	-	-	-	-

**NORTH WEST PROVINCIAL TREASURY
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	2021/22				
	Amount as at 1 April 20XX	Less: Received in the current year	Add / Less: Other	Add Current year advances	Amount as at 31 March 20YY
	R'000	R'000	R'000	R'000	R'000
National departments	-	-	-	-	-
Provincial departments	-	-	-	-	-
Public entities	-	-	-	-	-
Other entities	-	-	-	-	-
Total	-	-	-	-	-

14. Receivables

		2022/23			2021/22		
		Current	Non- current	Total	Current	Non- current	Total
	Note	R'000	R'000	R'000	R'000	R'000	R'000
Claims recoverable	14.1	182	-	182	146	-	146
Trade receivables	14.2	-	-	-	-	-	-
Recoverable expenditure	14.3	-	-	-	-	-	-
Staff debt	14.4	25	178	203	33	59	92
Other receivables	14.5	-	17 558	17 558	2	16 233	16 235
Total		207	17 736	17 943	181	16 292	16 473

14.1. Claims recoverable

		2022/23	2021/22
	Note	R'000	R'000
National departments		-	105
Provincial departments		143	41
Foreign governments		-	-
Public entities		39	-
Private enterprises		-	-
Higher education institutions		-	-
Households and non-profit institutions		-	-
Local governments		-	-
Total	14	182	146

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14.2. Trade receivables

	Note	2022/23 R'000	2021/22 R'000
		-	-
Total	14	-	-

14.3. Recoverable expenditure

	Note	2022/23 R'000	2021/22 R'000
		-	-
Total	14	-	-

14.4. Staff debt

	Note	2022/23 R'000	2021/22 R'000
<i>Salary related (Tax under deductions, recovery from employees and salary overpayments)</i>		203	92
Total	14	203	92

14.5. Other receivables

	Note	2022/23 R'000	2021/22 R'000
Statutory Appropriation receivables		-	-
Unauthorised expenditure		-	-
Irregular expenditure		17 558	16 233
Fruitless and wasteful expenditure			2
Total	14	17 558	16 235

14.6. Impairment of receivables

	Note	2022/23 R'000	2021/22 R'000
Estimate of impairment of receivables		17 724	16 269
Total		17 724	16 269

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15. Investments

		2022/23	2021/22
	<i>Note</i>	R'000	R'000
Non-current			
Shares and other equity		-	-
Total		-	-
Securities other than shares	<i>Annex 2A</i>	-	-
Total		-	-
Total non-current investments		-	-
		2022/23	2021/22
	<i>Note</i>	R'000	R'000
Analysis of non-current investments			
Opening balance		-	-
Additions in cash		-	-
Disposals for cash		-	-
Non-cash movements		-	-
Closing balance		-	-

15.1. Impairment of investments

		2022/23	2021/22
	<i>Note</i>	R'000	R'000
Estimate of impairment of investments		-	-
Total		-	-

16. Loans

		2022/23	2021/22
	<i>Note</i>	R'000	R'000
Public corporations		-	-
Higher education institutions		-	-
Foreign governments		-	-
Private enterprises		-	-
Non-profit institutions		-	-
Staff loans		-	-
Total		-	-

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		2022/23	2021/22
Analysis of balance	<i>Note</i>	R'000	R'000
Opening balance		-	-
New issues		-	-
Repayments		-	-
Write-offs		-	-
Closing balance		-	-

16.1. Impairment of loans

		2022/23	2021/22
	<i>Note</i>	R'000	R'000
Estimate of impairment of loans		-	-
Total		-	-

17. Voted funds to be surrendered to the Revenue Fund

		2022/23	2021/22
	<i>Note</i>	R'000	R'000
Opening balance		26 165	7 891
Prior period error	17.2	-	-
As restated		26 165	7 891
Transferred from statement of financial performance (as restated)		5 406	26 165
Add: Unauthorised expenditure for the current year		-	-
Voted funds not requested/not received	1.1	-	-
Transferred to retained revenue to defray excess expenditure (Parliament/Legislatures)	17.1	-	-
Conditional grants surrendered by the provincial department	17.3	-	-
Paid during the year		(26 165)	(7 891)
Closing balance		5 406	26 165

17.1. Voted funds / (Excess expenditure) transferred to retained funds (Parliament / Legislatures ONLY)

		2022/23	2021/22
	<i>Note</i>	R'000	R'000
Opening balance		-	-
Transfer from statement of financial performance		-	-
Transfer from Departmental Revenue to defray excess expenditure	18	-	-
Total	17	-	-

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17.2. Prior period error

Nature of prior period error	Note	2021/22 R'000
Relating to 2020/21 <i>[affecting the opening balance]</i>		-
		-
Relating to 2021/22		-
		-
Total prior period errors		-

17.3. Reconciliation on unspent conditional grants

	Note	2022/23 R'000	2021/22 R'000
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	17	-	-
Due by the Provincial Revenue Fund		-	-

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

	Note	2022/23 R'000	2021/22 R'000
Opening balance		332	16
Prior period error	18.1	-	-
As restated		332	16
Transferred from statement of financial performance (as restated)		113 364	26 236
Own revenue included in appropriation		176 400	168 000
Transfer from aid assistance	4	-	-
Transferred to voted funds to defray excess expenditure (Parliament/Legislatures)	17.1	-	-
Paid during the year		(290 069)	(193 920)
Closing balance		27	332

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18.1. Prior period error

Nature of prior period error	Note	2021/22 R'000
Relating to 2021/22 <i>[affecting the opening balance]</i>		-
		-
Relating to 2020/22		-
		-
Total prior period errors		-

19. Bank overdraft

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

20. Payables - current

	Note	2022/23 R'000	2021/22 R'000
Amounts owing to other entities		-	-
Advances received	20.1	-	-
Clearing accounts	20.2	131	351
Other payables	20.3	5 733	4
Total		5 864	355

20.1. Advances received

	Note	2022/23 R'000	2021/22 R'000
National departments		-	-
Provincial departments		-	-
Public entities		-	-
Other institutions		-	-
Total	20	-	-

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20.2. Clearing accounts

Description	Note	2022/23 R'000	2021/22 R'000
Owing to Receiver of Revenue		28	11
Owing to Employee through GEHS		103	340
Total	20	131	351

20.3. Other payables

Description	Note	2022/23 R'000	2021/22 R'000
Owing to Department of Public Works		4	4
Owing to Department of Public Works		5 729	-
Total	20	5 733	4

21. Payables - non-current

Description	Note	2022/23				2021/22
		One to two years	Two to three years	Older than three years	Total	Total
		R'000	R'000	R'000	R'000	R'000
Amounts owing to other entities		-	-	-	-	-
Advances received	21.1	-	-	-	-	-
Other payables	21.2	-	-	-	-	-
Total		-	-	-	-	-

21.1. Advances received

Description	Note	2022/23 R'000	2021/22 R'000
National departments		-	-
Provincial departments		-	-
Public entities		-	-
Other institutions		-	-
Total	21	-	-

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21.2. Other payables

Description	Note	2022/23 R'000	2021/22 R'000
		-	-
Total	21	-	-

22. Net cash flow available from operating activities

	Note	2022/23 R'000	2021/22 R'000
Net surplus/(deficit) as per Statement of Financial Performance		118 770	52 401
Add back non-cash/cash movements not deemed operating activities		(125 356)	(25 524)
(Increase)/decrease in receivables		(26)	744
(Increase)/decrease in prepayments and advances		-	449
(Increase)/decrease in other current assets		-	-
Increase/(decrease) in payables - current		5 509	103
Proceeds from sale of capital assets		(1)	(9)
Proceeds from sale of investments		-	-
(Increase)/decrease in other financial assets		-	-
Expenditure on capital assets		9 182	7 353
Surrenders to Revenue Fund		(316 234)	(201 811)
Surrenders to RDP Fund/Donors		-	-
Voted funds not requested/not received		-	-
Own revenue included in appropriation		176 400	168 000
Other non-cash items		(186)	(353)
Net cash flow generating		(6 586)	26 877

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

	Note	2022/23 R'000	2021/22 R'000
Consolidated Paymaster General account		11 074	26 672
Fund requisition account		-	-
Cash receipts		-	-
Disbursements		-	-
Cash on hand		-	-
Cash with commercial banks (Local)		-	-
Cash with commercial banks (Foreign)		-	-
Total		11 074	26 672

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24. Contingent liabilities and contingent assets

24.1. Contingent liabilities

Liable to	Nature	Note	2022/23 R'000	2021/22 R'000
Motor vehicle guarantees	Employees	Annex 3A	-	-
Housing loan guarantees	Employees	Annex 3A	-	-
Other guarantees		Annex 3A	-	-
Claims against the department		Annex 3B	2 100	2 100
Intergovernmental payables		Annex 5	-	-
Environmental rehabilitation liability		Annex 3B	-	-
Other		Annex 3B	-	-
Total			2 100	2 100

Claim by official for unfair dismissal amounting to R2,1m. The Department is awaiting the notice of set down for hearing in respect of the processes of the General Public Service Sectoral Bargaining Council and the State Attorney.

24.2. Contingent assets

Nature of contingent asset	Note	2022/23 R'000	2021/22 R'000
		-	-
Total		-	-

25. Capital commitments

	Note	2022/23 R'000	2021/22 R'000
Buildings and other fixed structures		-	-
Heritage assets		-	-
Machinery and equipment		-	522
Specialised military assets		-	-
Land and subsoil assets		-	-
Biological assets		-	-
Intangible assets		-	-
Total		-	522

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26. Accruals and payables not recognised

26.1. Accruals

		2022/23			2021/22
		30 Days	30+ Days	Total	Total
Listed by economic classification	<i>Note</i>	R'000	R'000	R'000	R'000
Goods and services		5 288	-	5 288	11 516
Interest and rent on land		-	-	-	-
Transfers and subsidies		-	-	-	-
Capital assets		-	-	-	-
Other		-	-	-	-
Total		5 288	-	5 288	11 516

		2022/23	2021/22
Listed by programme level	<i>Note</i>	R'000	R'000
Administration		2 049	3 560
Sustainable Resource Management		1 047	4 369
Asset and Liabilities Management		346	257
Financial Governance		1 846	3 330
Total		5 288	11 516

Material accruals include invoices for rentals for leased buildings, audit fees, telephone costs and white fleet rentals which were received after year end.

26.2. Payables not recognised

		2022/23			2021/22
		30 Days	30+ Days	Total	Total
Listed by economic classification	<i>Note</i>	R'000	R'000	R'000	R'000
Goods and services		167	-	167	14
Interest and rent on land		-	-	-	-
Transfers and subsidies		-	-	-	-
Capital assets		-	-	-	-
Other		-	-	-	-
Total		167	-	167	14

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Listed by programme level	<i>Note</i>	2022/23 R'000	2021/22 R'000
Administration		105	11
Sustainable Resource Management		33	-
Asset and Liabilities Management		2	-
Financial Governance		27	3
Total		167	14

Included in the above totals are the following:	<i>Note</i>	2022/23 R'000	2021/22 R'000
Confirmed balances with other departments	<i>Annex 5</i>	378	1 828
Confirmed balances with other government entities	<i>Annex 5</i>	846	-
Total		1 224	1 828

27. Employee benefits

	<i>Note</i>	2022/23 R'000	2021/22 R'000
Leave entitlement		16 018	16 285
Service bonus		8 271	8 519
Performance awards		-	-
Capped leave		3 706	4 358
Other		527	534
Total		28 522	29 696

At this stage the department is not able to reliably measure the long term portion of the long service awards. The Short Term portion of the long services award is included under Other amounting to R225,000.00.

Salary related Payables and Accruals to the value of R302,000.00 are also included under Other in line with the National Treasury Accounting Manual for Expenditure.

Negative leave included in leave entitlement amounts to R63,000.00. Negative Leave credits is due to the fact that employees receive credits pro- rata for the year annually in January.

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28. Lease commitments

28.1. Operating leases

2022/23					
	Specialised military equipment	Land	Buildings and other fixed structures	Machinery and equipment	Total
	R'000	R'000	R'000	R'000	R'000
Not later than 1 year	-	-	7 175	1 024	8 199
Later than 1 year and not later than 5 years	-	-	8 622	1 137	9 759
Later than 5 years	-	-	-	-	-
Total lease commitments	-	-	15 797	2 161	17 958

2021/22					
	Specialised military equipment	Land	Buildings and other fixed structures	Machinery and equipment	Total
	R'000	R'000	R'000	R'000	R'000
Not later than 1 year	-	-	9 679	442	10 121
Later than 1 year and not later than 5 years	-	-	465	722	1 187
Later than 5 years	-	-	-	-	-
Total lease commitments	-	-	10 144	1 164	11 308

The Photocopy machine leases are for a period of 3 Years. The machine reverts back to the lessor at the end of the lease. There are no sale and leaseback arrangements.

Building Leases have been aligned with the Provincial Treasury Directive as issued by Provincial Accountant General.

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

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28.2. Finance leases **

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

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

** This note excludes leases relating to public private partnerships as they are separately disclosed in the note on *Public Private Partnerships*.

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

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28.3. Operating lease future revenue

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

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

29. Accrued departmental revenue

	2022/23	2021/22
<i>Note</i>	R'000	R'000
Tax revenue	-	-
Sales of goods and services other than capital assets	-	-
Fines, penalties and forfeits	-	-
Interest, dividends and rent on land	29 646	29 268
Sales of capital assets	-	-
Transactions in financial assets and liabilities	-	122
Transfers received	-	-
Other	-	-
Total	29 646	29 390

An amount of R9,222,000 was erroneously accounted for as revenue from interest in the prior year. This has now been corrected.

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29.1. Analysis of accrued departmental revenue

	Note	2022/23 R'000	2021/22 R'000
Opening balance		20 168	24 687
Less: amounts received		20 046	24 618
Less: services received in lieu of cash		-	14
Add: amounts recorded		29 646	201 68
Less: amounts written off/reversed as irrecoverable		-	-
Less: amounts transferred to receivables for recovery		122	55
Other (<i>Specify</i>)		-	-
Closing balance		29 646	20 168

29.2. Accrued departmental revenue written off

Nature of losses	Note	2022/23 R'000	2021/22 R'000
		-	-
Total		-	-

29.3. Impairment of accrued departmental revenue

	Note	2022/23 R'000	2021/22 R'000
Estimate of impairment of accrued departmental revenue		-	-
Total		-	-

30. Unauthorised, Irregular and Fruitless and wasteful expenditure

	Note	2022/23 R'000	2021/22 R'000
Unauthorised expenditure - current year		-	-
Irregular expenditure - current year		-	-
Fruitless and wasteful expenditure - current year		-	-
Total		-	-

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.

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31. Related party transactions

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

Payments made	Note	2022/23 R'000	2021/22 R'000
Compensation of employees		-	-
Goods and services		-	-
Interest and rent on land		-	-
Expenditure for capital assets		-	-
Payments for financial assets		11 482	31 079
Transfers and subsidies		-	-
Total		11 482	31 079

Year end balances arising from revenue/payments	Note	2022/23 R'000	2021/22 R'000
Receivables from related parties		-	-
Payables to related parties		-	-
Total		-	-

Loans to/from related parties	Note	2022/23 R'000	2021/22 R'000
Non-interest bearing loans to/(from)		-	-
Interest bearing loans to/(from)		-	-
Total		-	-

Other	Note	2022/23 R'000	2021/22 R'000
Guarantees issued/received		-	-
List other contingent liabilities between the department and related party		-	-
Total		-	-

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

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.

During the financial year, the following payments were made directly to the Auditor General on behalf of the North West public entities in financial distress to settle overdue Auditor General fees of these entities:

North West Development Corporation (Pty) Ltd - R5,6 million

Kgama Wildlife (SOC) Ltd- R66 thousand

Signal Development (SOC) Ltd - R181 thousand

North West Gambling Board (SOC) Ltd - R626 thousand

Golden Leopard Resorts (SOC) Ltd - R1,5 million

GL Resorts (SOC) Ltd - R2,3 million

Madikwe River Lodge (SOC) Ltd - R1,2 million

Key Management Personnel as well as close family of the Key Management Personnel are related parties to Provincial Treasury.

The Cabinet resolved to invoke section 100(1)(a) 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 and constituted of several ministers to address the challenges facing the province. The intervention ended in July 2022.

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32. Key management personnel

	2022/23 R'000	2021/22 R'000
Political office bearers (<i>provide detail below</i>)		
Officials:		
Head of Department	2 096	1 978
DDG	2 493	2 501
Chief Directors	1 812	1 826
Family members of key management personnel	12 275	12 653
Total	190	185
	18 866	19 143

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

33. Public private partnership

	2022/23 R'000	2021/22 R'000
<i>Note</i>		
Concession fee received	-	-
Base fee received	-	-
Variable fee received	-	-
Other fees received (<i>Specify</i>)	-	-
Unitary fee paid	-	-
Fixed component	-	-
Indexed component	-	-
Analysis of indexed component	-	-
Compensation of employees	-	-
Goods and services (excluding lease payments)	-	-
Operating leases	-	-
Interest	-	-

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	<i>Note</i>	2022/23 R'000	2021/22 R'000
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 the Note on Contingent liabilities.

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

	<i>Note</i>	2022/23 R'000	2021/22 R'000
		-	-
Total		-	-

35. Provisions

	<i>Note</i>	2022/23 R'000	2021/22 R'000
		-	-
Total		-	-

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35.1. Reconciliation of movement in provisions - Current year

	2022/23			
	Provision 1	Provision 2	Provision 3	Total provisions
	R'000	R'000	R'000	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	-	-	-	-

Reconciliation of movement in provisions - Prior year

	2021/22			
	Provision 1	Provision 2	Provision 3	Total provisions
	R'000	R'000	R'000	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	-	-	-	-

36. Non-adjusting events after reporting date

	2022/23
Nature of the event	Note
	R'000
	-
Total	-

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37. Movable Tangible Capital Assets

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

	2022/23				
	Opening balance	Value adjustments	Additions	Disposals	Closing balance
	R'000	R'000	R'000	R'000	R'000
HERITAGE ASSETS	-	-	-	-	-
Heritage assets	-	-	-	-	-
MACHINERY AND EQUIPMENT	47 454		9 182	(2 897)	53 739
Transport assets	-		3 801	-	3 801
Computer equipment	22 252		2 340	(2 435)	22 157
Furniture and office equipment	14 136		2 106	(387)	15 855
Other machinery and equipment	11 066		935	(75)	11 926
SPECIALISED MILITARY ASSETS	-	-	-	-	-
Specialised military assets	-	-	-	-	-
BIOLOGICAL ASSETS	-	-	-	-	-
Biological assets	-	-	-	-	-
TOTAL MOVABLE TANGIBLE CAPITAL ASSETS	47 454	-	5 381	(2 897)	49 938

Movable Tangible Capital Assets under investigation

Number

Value

Note

R'000

Included in the above total of the movable tangible capital assets per the asset register that are under investigation:

Heritage assets	-	-
Machinery and equipment	81	1 435
Specialised military assets	-	-
Biological assets	-	-
Total	81	1 435

Assets under investigation are to be followed up in line with asset management policies.

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

	2021/22				
	Opening balance	Prior period error	Additions	Disposals	Closing balance
	R'000	R'000	R'000	R'000	R'000
HERITAGE ASSETS	-	-	-	-	-
Heritage assets	-	-	-	-	-
MACHINERY AND EQUIPMENT	42 812	-	7 524	(2 882)	47 454
Transport assets	-	-	-	-	-
Computer equipment	21 280	-	3 451	(2 479)	22 252
Furniture and office equipment	12 222	-	2 154	(240)	14 136
Other machinery and equipment	9 310	-	1 919	(163)	11 066
SPECIALISED MILITARY ASSETS	-	-	-	-	-
Specialised military assets	-	-	-	-	-
BIOLOGICAL ASSETS	-	-	-	-	-
Biological assets	-	-	-	-	-
TOTAL MOVABLE TANGIBLE CAPITAL ASSETS	42 812	-	7 524	(2 882)	47 454

37.1.1. Prior period error

Nature of prior period error	Note	2021/22 R'000
Relating to 2020/21 <i>[affecting the opening balance]</i>		
Relating to 2021/22		172
IT equipment purchased in 2021/22 was erroneously allocated to training and development as opposed to capital assets. This has now been corrected.		172
Total prior period errors		172

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37.2. Minor assets

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

	2022/23					
	Specialised military assets	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Total
	R'000	R'000	R'000	R'000	R'000	R'000
Opening balance	-	-	-	8 535	-	8 535
Value adjustments	-	-	-	-	-	-
Additions	-	-	-	577	-	577
Disposals	-	-	-	443	-	443
Total Minor assets	-	-	-	8 669	-	8 669

	Specialised military assets	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Total
Number of R1 minor assets	-	-	-	366	-	366
Number of minor assets at cost	-	-	-	4 405	-	4 405
Total number of minor assets	-	-	-	4 771	-	4 771

Minor capital assets under investigation

Number

Value

Note

R'000

Included in the above total of the minor capital assets per the asset register that are under investigation:

Specialised military assets	-	-
Intangible assets	-	-
Heritage assets	-	-
Machinery and equipment	190	256
Biological assets	-	-

Assets under investigation are to be followed up in line with asset management policies.

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

	2021/22					
	Specialised military assets	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Total
	R'000	R'000	R'000	R'000	R'000	R'000
Opening balance	-	-	-	9 599	-	9 599
Prior period error	-	-	-	-	-	-
Additions	-	-	-	157	-	157
Disposals	-	-	-	1 221	-	1 221
Total Minor assets	-	-	-	8 535	-	8 535

	Specialised military assets	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Total
Number of R1 minor assets	-	-	-	401	-	401
Number of minor assets at cost	-	-	-	4 431	-	4 431
Total number of minor assets	-	-	-	4 832	-	4 832

37.2.1. Prior period error

Nature of prior period error	Note	2021/22 R'000
Relating to 2020/21 <i>[affecting the opening balance]</i>		-
Relating to 2021/22		-
Total prior period errors		-

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37.3. Movable tangible capital assets written off

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

2022/23						
	Specialised military assets	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Total
	R'000	R'000	R'000	R'000	R'000	R'000
Assets written off	-	-	-	968	-	968
Total movable assets written off	-	-	-	968	-	968

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

2021/22						
	Specialised military assets	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Total
	R'000	R'000	R'000	R'000	R'000	R'000
Assets written off	-	-	-	2 105	-	2 105
Total movable assets written off	-	-	-	2 105	-	2 105

37.4. Movable tangible capital assets: Capital Work-in-progress

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

2022/23				
	Opening balance 1 April 2022	Current Year WIP	Ready for use (Assets to the AR) / Contracts terminated	Closing balance 31 March 2023
	R'000	R'000	R'000	R'000
Heritage assets	-	-	-	-
Machinery and equipment	-	-	-	-
Specialised military assets	-	-	-	-
Biological assets	-	-	-	-
Total	-	-	-	-

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Payables not recognised relating to Capital WIP	Note	2022/2 R'000	2021/22 R'000
<i>Amounts relating to progress certificates received but not paid at year end and therefore not included in capital work-in-progress</i>		-	-
Total		-	-

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

2021/22					
	Opening balance 1 April 2021	Prior period error	Current Year WIP	Ready for use (Assets to the AR) / Contracts terminated	Closing balance 31 March 2022
<i>Note</i>	R'000	R'000	R'000	R'000	R'000
Heritage assets	-	-	-	-	-
Machinery and equipment	-	-	-	-	-
Specialised military assets	-	-	-	-	-
Biological assets	-	-	-	-	-
Total	-	-	-	-	-

Annex 7

38. Intangible Capital Assets

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

2022/23				
	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	-	-	-	-

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Intangible Capital Assets under investigation

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

38.1. MOVEMENT IN INTANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2022

	2021/22				
	Opening balance	Prior period error	Additions	Disposals	Closing balance
	R'000	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	-	-	-	-	-

38.1.1. Prior period error

Nature of prior period error	Note	2021/22 R'000
Relating to 2020/21 [affecting the opening balance]		-
		-
Relating to 2021/22		-
		-
Total prior period errors		-

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38.2. Intangible capital assets: Capital Work-in-progress

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

		Opening balance 1 April 2022	Current Year WIP	Ready for use (Assets to the AR) / Contracts terminated	Closing balance 31 March 2023
	Note	R'000	R'000	R'000	R'000
Intangible assets	Annex 7	-	-	-	-
Total		-	-	-	-

Payables not recognised relating to Capital WIP

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

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

		Opening balance 1 April 2021	Prior period error	Current Year WIP	Ready for use (Assets to the AR) / Contracts terminated	Closing balance 31 March 2022
	Note	R'000	R'000	R'000	R'000	R'000
Intangible assets		-	-	-	-	-
Total		-	-	-	-	-

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39. Immovable Tangible Capital Assets

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

	2022/23			
	Opening balance	Additions	Disposals	Closing balance
	R'000	R'000	R'000	R'000
BUILDINGS AND OTHER FIXED STRUCTURES	-	-	-	-
Dwellings	-	-	-	-
Non-residential buildings	-	-	-	-
Other fixed structures	-	-	-	-
HERITAGE ASSETS	-	-	-	-
Heritage assets	-	-	-	-
LAND AND SUBSOIL ASSETS	-	-	-	-
Land	-	-	-	-
Mineral and similar non-regenerative resources	-	-	-	-
TOTAL IMMOVABLE TANGIBLE CAPITAL ASSETS	-	-	-	-

Immovable Tangible Capital Assets under investigation

Number

Value

Note

R'000

Included in the above total of the immovable tangible capital assets per the asset register that are under investigation:

Buildings and other fixed structures

-

-

Heritage assets

-

-

Land and subsoil assets

-

-

Total

-

-

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

	2022/23				
	Opening balance	Prior period error	Additions	Disposals	Closing balance
	R'000	R'000	R'000	R'000	R'000
BUILDINGS AND OTHER FIXED STRUCTURES	-	-	-	-	-
Dwellings	-	-	-	-	-
Non-residential buildings	-	-	-	-	-
Other fixed structures	-	-	-	-	-
HERITAGE ASSETS	-	-	-	-	-
Heritage assets	-	-	-	-	-
LAND AND SUBSOIL ASSETS	-	-	-	-	-
Land	-	-	-	-	-
Mineral and similar non-regenerative resources	-	-	-	-	-
TOTAL IMMOVABLE TANGIBLE CAPITAL ASSETS	-	-	-	-	-

39.1.1. Prior period error

Nature of prior period error	Note	2021/22 R'000
Relating to 2020/21 <i>[affecting the opening balance]</i>		-
		-
		-
Relating to 2021/22		-
		-
		-
Total prior period errors		-

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39.2. Immovable tangible capital assets: Capital Work-in-progress

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

	Note Annex 7	2022/23			
		Opening balance 1 April 2022	Current Year WIP	Ready for use (Assets to the AR) / Contracts terminated	Closing balance 31 March 2023
		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

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

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

	Note	2021/22				
		Opening balance 1 April 2021	Prior period error	Current Year WIP	Ready for use (Assets to the AR) / Contracts terminated	Closing balance 31 March 2022
		R'000	R'000	R'000	R'000	R'000
Heritage assets		-	-	-	-	-
Buildings and other fixed structures		-	-	-	-	-
Land and subsoil assets		-	-	-	-	-
Total		-	-	-	-	-

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39.3. Immovable tangible capital assets written off

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

	2022/23			
	Buildings and other fixed structures	Heritage assets	Land and subsoil assets	Total =
	R'000	R'000	R'000	R'000
Assets written off	-	-	-	-
Total Immovable capital assets written off	-	-	-	-

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

	2021/22			
	Buildings and other fixed structures	Heritage assets	Land and subsoil assets	Total
	R'000	R'000	R'000	R'000
Assets written off	-	-	-	-
Total immovable capital assets written off	-	-	-	-

39.4. Immovable capital assets (additional information)

	<i>Note</i>	2022/23	2021/22
		Area	Area
a) Unsurveyed land	<i>Annex 9</i>	-	-
b) Properties deemed vested	<i>Annex 9</i>		
Land parcels			
Facilities		-	-
Schools		-	-
Clinics		-	-
Hospitals		-	-
Office buildings		-	-
Dwellings		-	-
Storage facilities		-	-
Other		-	-

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c) Facilities on unsurveyed land	Duration of use	<i>Annex 9</i>		
Schools			-	-
Clinics			-	-
Hospitals			-	-
Office buildings			-	-
Dwellings			-	-
Storage facilities			-	-
Other			-	-
d) Facilities on right to use land	Duration of use	<i>Annex 9</i>		
Schools			-	-
Clinics			-	-
Hospitals			-	-
Office buildings			-	-
Dwellings			-	-
Storage facilities			-	-
Other			-	-
e) Agreement of custodianship		<i>Annex 9</i>		
Land parcels				
Facilities				
Schools			-	-
Clinics			-	-
Hospitals			-	-
Office buildings			-	-
Dwellings			-	-
Storage facilities			-	-
Other			-	-

40. Principal-agent arrangements

40.1. Department acting as the principal

	<i>Note</i>	2022/23 R'000	2021/22 R'000
		-	-
Total		-	-

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40.2. Department acting as the agent

40.2.1. Revenue received for agency activities

	<i>Note</i>	2022/23 R'000	2021/22 R'000
		-	-
Total		-	-

40.2.2. Reconciliation of funds and disbursements - Current year

	2022/23	Expenditure incurred against funds
	Total funds received R'000	R'000
Category of revenue or expenditure per arrangement		
	-	-
Total	-	-

Reconciliation of funds and disbursements - Prior year

	2021/22	Expenditure incurred against funds
	Total funds received R'000	R'000
Category of revenue or expenditure per arrangement		
	-	-
Total	-	-

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40.2.3. Reconciliation of carrying amount of receivables and payables - current year

Receivables

Name of principal entity	2022/23				
	Opening balance 1 April 2022	Revenue principal is entitled to	Less: Write offs / settlements / waivers	Cash received on behalf of principal	Closing balance 31 March 2023
	R'000	R'000	R'000	R'000	R'000
	-	-	-	-	-
Total	-	-	-	-	-

Payables

Name of principal entity	2022/23			
	Opening balance 1 April 2022	Expenses incurred on behalf of the principal	Cash paid on behalf of the principal	Closing balance 31 March 2023
	R'000	R'000	R'000	R'000
	-	-	-	-
Total	-	-	-	-

Reconciliation of carrying amount of receivables and payables - prior year

Name of principal entity	2021/22				
	Opening balance 1 April 2021	Revenue principal is entitled to	Less: Write offs / settlements / waivers	Cash received on behalf of principal	Closing balance 31 March 2022
	R'000	R'000	R'000	R'000	R'000
	-	-	-	-	-
Total	-	-	-	-	-

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Payables

	2021/22			
	Opening balance 1 April 2021	Expenses incurred on behalf of the principal	Cash paid on behalf of the principal	Closing balance 31 March 2022
Name of principal entity	R'000	R'000	R'000	R'000
	-	-	-	-
Total	-	-	-	-

41. Changes in accounting estimates

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

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

42. Prior period errors

42.1. Correction of prior period errors

	2021/22		
	Amount bef error correction	Prior period error	Restated
Note	R'000	R'000	R'000
Revenue:			
	-	-	-
Net effect	-	-	-

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		2021/22		
		Amount bef error correction	Prior period error	Restated
	Note	R'000	R'000	R'000
Expenditure:				
Training and Development	6	2 163	(172)	1 991
Net effect		2 163	(172)	1 991

Training and Development

IT equipment purchased in the prior year to the value of R171,920.00 was erroneously allocated to training & development as opposed to capital assets. This has now been corrected.

		2021/22		
		Amount bef error correction	Prior period error	Restated
	Note	R'000	R'000	R'000
Assets:				
Movable tangible capital assets - Computer Equipment	37	3 279	172	3 451
Net effect		3 279	172	3 451

Movable Tangible Assets

IT equipment purchased in the prior year to the value of R171,920.00 was erroneously allocated to training & development as opposed to capital assets. This has now been corrected.

		2021/22		
		Amount bef error correction	Prior period error	Restated
	Note	R'000	R'000	R'000
Liabilities:				
		-	-	-
Net effect		-	-	-

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	<i>Note</i>	202122		Restated R'000
		Amount bef error correction R'000	Prior period error R'000	
Other:				
Accrued Departmental Revenue (Interest, dividends and rent on land)		29 268	(9 222)	20 046
Net effect		29 268	(9 222)	20 046

Accrued Departmental Revenue

An amount of R9,222,000 was erroneously accounted for as revenue from interest in the prior year. This has now been corrected

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43. Inventories

43.1. Inventories for the year ended 31 March 2023

	2022/23				Total
	Insert major category of inventory	Insert major category of inventory	Insert major category of inventory	Insert major category of inventory	R'000
	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/Purchases - Non-cash	-	-	-	-	-
(Less): Disposals	-	-	-	-	-
(Less): Issues	-	-	-	-	-
Add/(Less): Received current, not paid (Paid current year, received)	-	-	-	-	-
Add/(Less): Adjustments	-	-	-	-	-
Closing balance	-	-	-	-	-

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Inventories for the year ended 31 March 2022

	2021/22				
	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/Purchases - Non-cash	-	-	-	-	-
(Less): Disposals	-	-	-	-	-
(Less): Issues	-	-	-	-	-
Add/(Less): Received current, not paid	-	-	-	-	-
(Paid current year, received	-	-	-	-	-
Add/(Less): Adjustments	-	-	-	-	-
Closing balance	-	-	-	-	-

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43.2. Land parcels held for human settlement

	Note	2022/23 R'000	2022/23 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		-	-

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2023

43.3. Inventories Work-in-progress

Work-in-progress for the year ended 31 March 2023

	2022/23			
	Opening balance	Additions during the year	(Ready for use / Suspended)	Closing balance
	R'000	R'000	R'000	R'000
Clearing	-	-	-	-
Infrastructure	-	-	-	-
Structure of houses	-	-	-	-
Adjustments	-	-	-	-
Total	-	-	-	-

Accruals/Payables not recognised relating to Inventories WIP

	Note	2022/23	2021/22
		R'000	R'000
Certificates/Invoices received not paid		-	-
Clearing		-	-
Infrastructure		-	-
Structure of houses		-	-
Total		-	-

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NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2023

43.4. Houses ready for use

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

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2023

44. Transfer of functions and mergers

44.1. Transfer of functions

44.1.1. Statement of Financial Position

	Balance before transfer date	Functions (transferred) / received	Functions (transferred) / received	Functions (transferred) / received	Balance after transfer date
	R'000	Dept name (Specify)	Dept name (Specify)	Dept name (Specify)	R'000
ASSETS					
Current Assets					
Cash and cash equivalents	-	-	-	-	-
Other financial assets	-	-	-	-	-
Prepayments and advances	-	-	-	-	-
Receivables	-	-	-	-	-
Loans	-	-	-	-	-
Aid assistance prepayments	-	-	-	-	-
Aid assistance receivable	-	-	-	-	-

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	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
Non-Current Assets								
Investments	-	-	-	-	-	-	-	-
Receivables	-	-	-	-	-	-	-	-
Loans	-	-	-	-	-	-	-	-
Other financial assets	-	-	-	-	-	-	-	-
TOTAL ASSETS	-	-	-	-	-	-	-	-
LIABILITIES								
Current liabilities								
Voted funds to be surrendered to the Revenue Fund	-	-	-	-	-	-	-	-
Departmental revenue and NRF Receipts to be surrendered to the Revenue Fund	-	-	-	-	-	-	-	-
Bank Overdraft	-	-	-	-	-	-	-	-
Payables	-	-	-	-	-	-	-	-
Aid assistance repayable	-	-	-	-	-	-	-	-
Aid assistance unutilised	-	-	-	-	-	-	-	-
Non-Current liabilities	-	-	-	-	-	-	-	-

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NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2023

	Balance before transfer date	Functions (transferred) / received	Functions (transferred) / received	Functions (transferred) / received	Balance after transfer date
	R'000	Dept name (Specify)	Dept name (Specify)	Dept name (Specify)	R'000
Payables	-	-	-	-	-
TOTAL LIABILITIES	-	-	-	-	-
NET ASSETS	-	-	-	-	-

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NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2023

44.1.2. Notes

	Balance before transfer date	Functions (transferred) / received	Functions (transferred) / received	Functions (transferred) / received	Balance after transfer date
	R'000	Dept name (Specify)	Dept name (Specify)	Dept name (Specify)	R'000
Note	R'000	R'000	R'000	R'000	R'000
Contingent liabilities	-	-	-	-	-
Contingent assets	-	-	-	-	-
Accruals	-	-	-	-	-
Payables not recognised	-	-	-	-	-
Employee benefits	-	-	-	-	-
Lease commitments - Operating leases	-	-	-	-	-
Lease commitments - Finance leases	-	-	-	-	-
Lease commitments - Operating lease revenue	-	-	-	-	-
Accrued departmental revenue	-	-	-	-	-
Impairment	-	-	-	-	-
Provisions	-	-	-	-	-
Movable tangible capital assets	-	-	-	-	-
Immovable tangible capital assets	-	-	-	-	-
Intangible capital assets	-	-	-	-	-

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2023

44.2. Mergers

44.2.1. Statement of Financial Position

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

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
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LIABILITIES

Current liabilities

Voted funds to be surrendered to the Revenue Fund
Departmental revenue and NRF Receipts to be
surrendered to the Revenue Fund
Bank Overdraft
Payables
Aid assistance repayable
Aid assistance unutilised

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

Non-Current liabilities

Payables

-	-	-	-	-
-	-	-	-	-

TOTAL LIABILITIES

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

NET ASSETS

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

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2023

44.2.2. Notes

	Balance before merger date	Balance before merger date	Balance before merger date	Balance before merger date	Balance after transfer date
	Combining Dept (Specify)	Combining Dept (Specify)	Combining Dept (Specify)	Combining Dept (Specify)	Combined Dept (Specify)
Note	R'000	R'000	R'000	R'000	R'000
Contingent liabilities	-	-	-	-	-
Contingent assets	-	-	-	-	-
Accruals	-	-	-	-	-
Payables not recognised	-	-	-	-	-
Employee benefits	-	-	-	-	-
Lease commitments - Operating leases	-	-	-	-	-
Lease commitments - Finance leases	-	-	-	-	-
Lease commitments - Operating lease revenue	-	-	-	-	-
Accrued departmental revenue	-	-	-	-	-
Impairment	-	-	-	-	-
Provisions	-	-	-	-	-
Movable tangible capital assets	-	-	-	-	-
Immovable tangible capital assets	-	-	-	-	-
Intangible capital assets	-	-	-	-	-

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[illegible]

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NOTES TO THE ANNUAL FINANCIAL STATEMENTS
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46. Statement of conditional grants paid to the provinces

Name of Province / Grant	GRANT ALLOCATION				2022/23 TRANSFER				SPENT				2021/22	
	Division of Revenue Act	Roll overs	Adjustments	Total Available	Actual transfer	Funds withheld	Reallocations by National Treasury or National department	Amount received by department	Amount spent by department	Unspent funds	% of available funds spent by department	Division of Revenue Act / Provincial grants	R'000	Actual transfers
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000	R'000	%	R'000	R'000	
Summary by province														
Eastern Cape	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Free State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gauteng	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Kwazulu-Natal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Limpopo	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Mpumalanga	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Northern Cape	-	-	-	-	-	-	-	-	-	-	-	-	-	-
North West	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Western Cape	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-

NORTH WEST PROVINCIAL TREASURY
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NOTES TO THE ANNUAL FINANCIAL STATEMENTS
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47. Statement of conditional grants and other transfers paid to municipalities

Name of municipality	2022/23					2021/22		
	GRANT ALLOCATION					TRANSFER		
	DORA and other transfers R'000	Roll overs R'000	Adjust-ments R'000	Total Available R'000	Actual transfer R'000	Funds withheld R'000	Reallocations by National Treasury / National Department %	DORA and other transfers R'000
								Actual transfer R'000
	-	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-	-

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48. Broad Based Black Economic Empowerment performance

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

49. COVID 19 Response expenditure

	<i>Note</i>	2022/23 R'000	2021/22 R'000
Compensation of employees		174	2 083
Goods and services		-	157
Transfers and subsidies		-	-
Expenditure for capital assets		-	-
Other		-	-
Total	<i>Annex 11</i>	174	2 240

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

Name of Municipality	GRANT ALLOCATION				2022/23				SPENT				2021/22
					TRANSFER								
	DoRA and Other transfers R'000	Roll overs R'000	Adjustments R'000	Total Available R'000	Actual transfer R'000	Funds withheld R'000	Re-allocations by National Treasury or National department %	Amount received by department R'000	Amount spent by department R'000	Unspent funds R'000	% of available funds spent by department %	DORA and other transfers R'000	Actual transfers R'000
	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-	-	-	-	-	-	-

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ANNEXURE 1B
STATEMENT OF TRANSFERS TO DEPARTMENTAL AGENCIES AND ACCOUNTS

Departmental Agency or Account	2022/2				2021/22	
	TRANSFER ALLOCATION			TRANSFER	Final Budget	Actual transfer
	Adjusted Budget	Roll overs	Adjustments			
	R'000	R'000	R'000	Total Available R'000	Actual transfer R'000	% of available funds transferred %
	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-

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ANNEXURE 1C
STATEMENT OF TRANSFERS TO HIGHER EDUCATION INSTITUTIONS

Higher Education Institution	2022/23				2021/22		
	TRANSFER ALLOCATION		TRANSFER				
	Adjusted Budget R'000	Roll overs R'000	Adjustment s R'000	Total Available R'000	Actual transfer R'000	Amount not transferred R'000	% of available funds transferred %
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-

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ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS
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ANNEXURE 1D

STATEMENT OF TRANSFERS/SUBSIDIES TO PUBLIC CORPORATIONS AND PRIVATE ENTERPRISES

Name of public corporation / private enterprise	2022/23					2021/22				
	GRANT ALLOCATION				EXPENDITURE					
	Adjusted Budget	Roll overs	Adjust-ments	Total Available	Actual transfer	% of Available funds transferred	Capital	Current	Final Budget	Actual transfer
	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000	R'000	R'000
Public Corporations										
Transfers	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-
Subsidies	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-
Private Enterprises										
Transfers	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-
Subsidies	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-	-	-	-

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

Foreign government / International organisation	2022/23					2021/22	
	TRANSFER ALLOCATION			EXPENDITURE		Final Budget R'000	Actual transfer R'000
	Adjusted Budget R'000	Roll overs R'000	Adjustments R'000	Total Available R'000	% of available funds transferred %		
Transfers	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-
Subsidies	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-

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ANNEXURE 1F
STATEMENT OF TRANSFERS TO NON-PROFIT INSTITUTIONS

	2022/23					2021/22	
	TRANSFER ALLOCATION				EXPENDITURE	Final Budget	Actual transfer
	Adjusted Budget	Roll overs	Adjustments	Total Available			
Non-profit institutions	R'000	R'000	R'000	R'000	Actual transfer R'000	R'000	R'000
Transfers							
Donations	-	-	-	-	-	30	30
Total	-	-	-	-	-	30	30
Subsidies	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	30	30

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ANNEXURE 1G
STATEMENT OF TRANSFERS TO HOUSEHOLDS

Household	2022/23					2021/22	
	TRANSFER ALLOCATION			EXPENDITURE		Final Budget	Actual transfer
	Adjusted Budget	Roll overs	Adjustments	Total Available	% of available funds transferred		
	R'000	R'000	R'000	R'000	%	R'000	R'000
Transfers							
Leave Gratuity	2 273	-	908	3 181	89%	3 462	2 773
Total	2 273	-	908	3 181	89%	3 462	2 773
Subsidies							
	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-
TOTAL	2 273	-	908	3 181	89%	3 462	2 773

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS
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ANNEXURE 1H
STATEMENT OF GIFTS, DONATIONS AND SPONSORSHIPS RECEIVED

Name of organisation	Nature of gift, donation or sponsorship	2022/23	2021/22
		R'000	R'000
Received in cash		-	-
Subtotal		-	-
Received in kind		-	-
Subtotal		-	-
TOTAL		-	-

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS
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ANNEXURE 1I
STATEMENT OF AID ASSISTANCE RECEIVED

Name of donor	Purpose	Opening balance	Revenue	Expenditure	Paid back on	Closing balance
		R'000	R'000	R'000	/ by 31 March R'000	R'000
Received in cash		-	-	-	-	-
Subtotal		-	-	-	-	-
Received in kind		-	-	-	-	-
Subtotal		-	-	-	-	-
TOTAL		-	-	-	-	-

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	2022/2	2022/23
	R'000	R'000
Nature of gift, donation or sponsorship		
Made in kind		

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ANNEXURE 1K
STATEMENT OF ACTUAL MONTHLY EXPENDITURE PER GRANT

Grant Type	Apr 2022	May 2022	Jun 2022	Jul 2022	Aug 2022	Sept 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Total
	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
Old age	-	-	-	-	-	-	-	-	-	-	-	-	-
War veterans	-	-	-	-	-	-	-	-	-	-	-	-	-
Disability	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant in Aid	-	-	-	-	-	-	-	-	-	-	-	-	-
Foster care	-	-	-	-	-	-	-	-	-	-	-	-	-
Care dependency	-	-	-	-	-	-	-	-	-	-	-	-	-
Child Support Grant	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-	-	-	-	-	-	-

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ANNEXURE 1L
STATEMENT OF INDIRECT GRANTS BETWEEN NATIONAL DEPARTMENTS AND MUNICIPALITIES

Name of Grant	GRANT ALLOCATION				SPENT
	Division of	Roll overs	Adjustments	Total	
	Revenue Act	R'000	R'000	Available	Amount
	R'000			R'000	R'000
	-	-	-	-	-
	-	-	-	-	-
TOTAL					

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ANNEXURE 2A
STATEMENT OF INVESTMENTS IN AND AMOUNTS OWING BY/TO NATIONAL/PROVINCIAL PUBLIC ENTITIES

Name of public entity	State Entities' PFMA Schedule type (state year end if not 31 March)	% Held		Number of shares held		Cost of investments		Net asset value of investments		Profit/(Loss) for the year		Losses guaranteed
		22/23	21/22	2022/23	202122	2022/23	202122	2022/23	202122	2022/23	202122	
				R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	Yes/No
National / Provincial Public entity		-	-	-	-	-	-	-	-	-	-	-
Subtotal		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Subtotal		-	-	-	-	-	-	-	-	-	-	-
TOTAL		-	-	-	-	-	-	-	-	-	-	-

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ANNEXURE 2B
STATEMENT OF INVESTMENTS IN AND AMOUNTS OWING BY/TO ENTITIES (CONTINUED)

Name of entity	Nature of business	Cost of investments		Net Asset value of investments		Amounts owing to entities		Amounts owing by entities	
		R'000	2021/22	R'000	2021/22	R'000	2021/22	R'000	2021/22
		2022/23		2022/23		2022/23		2022/23	
Controlled entities									
		-	-	-	-	-	-	-	-
Subtotal									
Non-controlled entities									
	Associates	-	-	-	-	-	-	-	-
Subtotal									
	Joint Ventures	-	-	-	-	-	-	-	-
Subtotal									
	Other non-controlled entities	-	-	-	-	-	-	-	-
Subtotal									
		-	-	-	-	-	-	-	-
TOTAL									
		-	-	-	-	-	-	-	-

**NORTH WEST PROVINCIAL TREASURY
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**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2023**

**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 222	Guarantees draw downs during the year	Guarantees repayments/ cancelled/ reduced during the year	Revaluation due to foreign currency movements	Closing balance 31 March 2022	Revaluation s 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 PROVINCIAL TREASURY
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ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS
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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	Guarantees repaid/cancelled/reduced during the year	Revaluation due to foreign currency movements	Closing balance 31 March 2022	Revaluation 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 PROVINCIAL TREASURY
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ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS
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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					
Claim by official for unfair dismissal	2 100	-	-	-	2 100
Subtotal	2 100	-	-	-	2 100
Environmental liability					
	-	-	-	-	-
Subtotal	-	-	-	-	-
Other					
	-	-	-	-	-
Subtotal	-	-	-	-	-
TOTAL	2 100	-	-	-	2 100

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Nature of liabilities recoverable	Details of liability and recoverability		
	Opening balance 1 April 2022	Movement during the year	Closing balance 31 March 2023
	R'000	R'000	R'000
Trade receivables	120	10	130
Other receivables	80	20	100
Prepaid expenses	50	10	60
Due from related parties	30	0	30
Due from subsidiaries	20	0	20
Due from joint ventures	10	0	10
Due from other parties	10	0	10
Total	220	30	250

1. The first part of the paper is devoted to the study of the asymptotic behavior of the solutions of the system (1) as $\epsilon \rightarrow 0$. It is shown that the solutions of the system (1) converge to the solutions of the system (2) in the sense of the weak convergence in the space $L^2(\Omega; \mathbb{R}^n)$. The second part of the paper is devoted to the study of the asymptotic behavior of the solutions of the system (1) as $\epsilon \rightarrow 0$. It is shown that the solutions of the system (1) converge to the solutions of the system (2) in the sense of the weak convergence in the space $L^2(\Omega; \mathbb{R}^n)$.

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ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS
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ANNEXURE 4
CLAIMS RECOVERABLE

Government entity	Confirmed balance outstanding		Unconfirmed balance outstanding		Total		Cash-in-transit at year end 2022/23
	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	
Department							
Department of Public Works	-	41	-	-	-	41	-
Department of Education	143	-	-	-	143	-	-
Subtotal	143	41	-	-	143	41	-
Other Government Entities							
GCIS	-	105	-	-	-	105	-
Fasset	39	-	-	-	39	-	-
Subtotal	39	105	-	-	39	105	-
TOTAL	182	146	-	-	182	146	-

NORTH WEST PROVINCIAL TREASURY
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ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2023

ANNEXURE 5
INTERGOVERNMENT 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	
	R'000	R'000	R'000	R'000	R'000	R'000	
DEPARTMENTS							
Current							
Department of Community Safety and Transport	378	301	-	-	378	301	-
Department of Agriculture and Rural Development	-	5	-	-	-	5	-
Department of Justice and Constitutional Development	-	1 522	-	-	-	1 522	-
Department of Public Works	5 733	-	-	-	5 733	-	-
Subtotal	6 111	1 828	-	-	6 111	1 828	-
Non-current							
Subtotal	-	-	-	-	-	-	-
Total Departments	6 111	1 828	-	-	6 111	1 828	-

NORTH WEST PROVINCIAL TREASURY
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ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2023

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	
	R'000	R'000	R'000	R'000	R'000	R'000	
							Payment date up to six (6) working days after year end
							Amount
							R'000
OTHER GOVERNMENT ENTITIES							
Current							
Eskom	30	29	-	-	30	29	-
Telkom	816	931	-	-	816	931	-
SITA	-	11	-	-	-	11	-
North West Tourism Board	-	30	-	-	-	30	-
Sedibeng Water	-	209	-	-	-	209	-
Land and Agricultural Development Bank	-	72	-	-	-	72	-
Subtotal	846	1 282	-	-	846	1 282	-
Non-current	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-

NORTH WEST PROVINCIAL TREASURY
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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 after year end
	R'000	R'000	R'000	R'000	R'000	R'000	Amount R'000
Total Other Government Entities	846	1 282	-	-	846	1 282	-
TOTAL INTERGOVERNMENT PAYABLES	6 957	3 110	-	-	6 957	3 110	-

In the prior year, public entities and SOE's were not disclosed in Annexure 5 - Intergovernmental payables. This has now been corrected and the prior disclosure amended from R1,828m to R3,110m.

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2023

**ANNEXURE 6
INVENTORIES**

Inventories for the year ended 31 March 2023

	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	-	-	-	-	-

NORTH WEST PROVINCIAL TREASURY
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ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2023

Inventories for the year ended 31 March 2022	Insert major category of inventory	Insert major category of inventory	Insert major category of inventory	Insert major category of inventory	Insert major category of inventory	Total
	R'000	R'000	R'000	R'000	R'000	R'000
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	-	-	-	-	-	-

**(NAME OF NATIONAL/PROVINCIAL DEPARTMENT)
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**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 20ZZ**

**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 CWIP	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	-	-	-	-
SOFTWARE	-	-	-	-
Software	-	-	-	-
MASTHEADS AND PUBLISHING TITLES	-	-	-	-
Mastheads and publishing titles	-	-	-	-
PATENTS, LICENCES, COPYRIGHT, BRAND NAMES, TRADEMARKS	-	-	-	-
Patents, licences, copyright, brand names, trademarks	-	-	-	-
RECIPES, FORMULAE, PROTOTYPES, DESIGNS, MODELS	-	-	-	-
Recipes, formulae, prototypes, designs, models	-	-	-	-

**(NAME OF NATIONAL/PROVINCIAL DEPARTMENT)
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**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2022**

	Opening balance	Current year CWIP	Ready for use (Asset Register) / Contract terminated	Closing balance
	R'000	R'000	R'000	R'000
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 error	Current year CWIP	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	-	-	-	-	-
SOFTWARE	-	-	-	-	-
Software	-	-	-	-	-
MASTHEADS AND PUBLISHING TITLES	-	-	-	-	-
Mastheads and publishing titles	-	-	-	-	-

**(NAME OF NATIONAL/PROVINCIAL DEPARTMENT)
VOTE**

**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 20ZZ**

	Opening balance	Prior period error	Current year CWIP	Ready for use (Asset Register) / Contract terminated	Closing balance
	R'000	R'000	R'000	R'000	R'000
PATENTS, LICENCES, COPYRIGHT, BRAND NAMES, TRADEMARKS	-	-	-	-	-
Patents, licences, copyright, brand names, trademarks	-	-	-	-	-
RECIPES, FORMULAE, PROTOTYPES, DESIGNS, MODELS	-	-	-	-	-
Recipes, formulae, prototypes, designs, models	-	-	-	-	-
SERVICES AND OPERATING RIGHTS	-	-	-	-	-
Services and operating rights	-	-	-	-	-
TOTAL	-	-	-	-	-

NORTH WEST PROVINCIAL TREASURY
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ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2023

ANNEXURE 8A
INTERENTITY ADVANCES PAID (Note 13)

ENTITY	Confirmed balance outstanding		Unconfirmed balance outstanding		TOTAL	
	31/3/2023	31/03/2022	31/3/2023	31/03/2022	31/3/2023	31/03/2022
	R'000	R'000	R'000	R'000	R'000	R'000
NATIONAL DEPARTMENTS						
Subtotal	-	-	-	-	-	-
PROVINCIAL DEPARTMENTS						
Department of Community Safety and Transport	3 801	-	-	-	3 801	-
Subtotal	3 801	-	-	-	3 801	-
PUBLIC ENTITIES						
Subtotal	-	-	-	-	-	-
OTHER ENTITIES						
Subtotal	-	-	-	-	-	-
TOTAL	3 801	-	-	-	3 801	-

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ANNEXURE 8B
INTERENTITY ADVANCES RECEIVED (Note 20 AND Note 21)

ENTITY	Confirmed balance outstanding		Unconfirmed balance outstanding		TOTAL	
	31/3/2023	31/03/2022	31/3/2023	31/03/2022	31/3/2023	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	-	-	-	-	-	-

NORTH WEST PROVINCIAL TREASURY
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ENTITY	Confirmed balance outstanding		Unconfirmed balance outstanding		TOTAL	
	31/3/2023	31/03/2022	31/3/2023	31/03/2022	31/3/2023	31/03/2022
	R'000	R'000	R'000	R'000	R'000	R'000
PUBLIC ENTITIES						
Current	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-
Non-current	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-
OTHER ENTITIES						
Current	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-
Non-current	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-
Current	-	-	-	-	-	-
Non-current	-	-	-	-	-	-

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**NOTES TO THE ANNUAL FINANCIAL STATEMENTS
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ANNEXURE 9

ADDITIONAL INFORMATION ON IMMOVABLE ASSETS

Not Applicable

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**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS
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ANNEXURE 11

COVID 19 RESPONSE EXPENDITURE

Per quarter and in total

Expenditure per economic classification	2022/23				2021/22	
	Q1	Q2	Q3	Q4	Total	Total
	R'000	R'000	R'000	R'000	R'000	R'000
Compensation of employees	174	-	-	-	174	2 083
Goods and services						
Consumable Supplies	-	-	-	-	-	157
Transfers and subsidies	-	-	-	-	-	-
Expenditure for capital assets	-	-	-	-	-	-
Other expenditure not listed above	-	-	-	-	-	-
TOTAL COVID 19 RESPONSE EXPENDITURE	174	-	-	-	174	2 240

Garona Building | Dr James Moroka Drive | Mmabatho

Private Bag X2060 | Mmabatho | 2735

Tel: (018) 388 4999 / 2834

<http://treasury.nwpg.gov.za>

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