



## provincial treasury

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

# ANNUAL REPORT

## 2023/2024



Let's Grow North West together.



**PROVINCIAL TREASURY  
PROVINCE OF THE NORTH  
WEST  
VOTE NO. 07  
ANNUAL REPORT  
2023/2024 FINANCIAL YEAR**

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## **PART A: GENERAL INFORMATION**

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## **1. DEPARTMENT GENERAL INFORMATION**

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## 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
PAEIDTAU	Public Administration Ethics Integrity and Disciplinary Technical Assistance Unit
PFMA	Public Finance Management Act
PILIR	Policy and Procedure on Incapacity Leave and ill-health
PMDS	Retirement 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	Workplace Skills Plan

### 3. FOREWORD BY THE MEC



The Annual Report was compiled in order to provide a concise account of the Provincial Treasury's performance focuses on material financial and non-financial information. During the Strategic Planning period of 2020/21-2024/25, the Department adopted as its vision, to; "be the ultimate financial management authority and adviser on fiscal matters to the North West Provincial and Local Administration in pursuit of transparency, good financial management and accountability to all our stakeholders."

Over and above this vision, the Department also adopted as its impact statement, to ensure; "Sound financial management in Provincial Administration for quality service delivery."

The following Departmental outcomes were also adopted:

- - 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.

It is worth noting that the Department has fared well against its set five (5) - year outcome indicators. Nonetheless, more still needs to be done with regards to improving the financial and governance statuses of municipalities and public entities in the province. During the period under review, the department managed to progressively achieve its outcome indicators as set out in the Five (5) – Year Strategic Plan. Over and above this, the department managed to sustain clean audits for the 11<sup>th</sup> time in a row since 2013/2014 financial year.

When focusing on the progress in relation to attaining the four departmental outcomes towards achievement of the **MTSF priority 1: A Capable, Ethical and Developmental State** the following milestones were attained: -

- **Skilled, capable and ethical workforce:** the outcome ensures that the department has skilled employees 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 training interventions in line with the Workplace Skills Plan (WSP). To ensure that the department has skilled and capable employees, bursaries were offered to employees.

- **Improved integrated planning, budgeting and monitoring:** to ensure sound financial management across provincial government departments and entities, 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 engagement sessions with departments and public entities to provide support to institutions to identify and prioritise their budgetary needs. The department has successfully tabled the 2023/2024 Budget Adjustment as well as the 2024/25 financial year Main Budget inclusive of project lists (B5's) for all infrastructure implementing departments.
- **Improved financial management in Departments, Public Entities and Municipalities:** The department has provided integrated and intensified interventions which includes inter alia, 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 successfully provided policy direction regarding effective asset management and implementation and monitoring of supply chain management in the province.

During the year under review, the department has managed to register an expenditure amounting to 99 per cent of its allocated budget and achieved 100 per cent of the set output indicators.

We remain grateful for the dedication that is constantly shown by the Team Treasury staff under the stewardship of the Head of Department supported by the Senior Management team. The support and commitment shown by Team Treasury in pursuing the mandate of department is commendable.

It is with great pleasure that we present the 2023/2024 Annual Report of the Provincial Treasury.



Ms. K. Mosenogi

MEC for Finance

Date: 30/08/2024

#### 4. REPORT OF THE ACCOUNTING OFFICER



The 2023/24 financial year marked the fourth year of the current Medium Term Strategic Framework (MTSF) (2020/21-2024/25), and the Department performed well against its set 5-year Strategic Plan Outcomes as reflected in the above foreword by the MEC.

During the period under review, the country was operating under constant load-shedding which had an effect on the department's operations and adherence to compliance matters.

Despite these challenges, the department exhausted all available avenues to ensure that operations continue unabated to enable Provincial Treasury to carry out its mandate of ensuring sound financial management in the Province.

**It is worth noting to highlight the following achievements for the period under review:-**

- The Department identified seven (7) municipalities which were in financial crisis and placed them under mandatory intervention through the implementation of Financial Recovery Plans (FRP's) i.e Naledi, Tswaing, Madibeng, Ramotshere Moiloa, Ditsobotla, Kgetlengrivier and Dr Ruth Segomotsi Mompati District.
- Fifteen (15) Provincial Executive Representatives (PER) were appointed, whose mandate was/is to assume the responsibility of implementing the FRP in line with S139 (5) (c) of the Constitution for municipalities placed under mandatory and voluntary intervention.
- In an endeavor to improve the audit outcomes in municipalities, Provincial Treasury continued to monitor implementation of audit action plans including full utilization of the web-enabled Audit Action Plan (AAP) system.
- In our effort to ensure that SCM is professionalised, all Heads of SCM have been registered with professional body as affiliate members.



**Overview of the operations of the Department:**

**Departmental receipts**

Departmental receipts	2023/2024			2022/2023		
	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	230	171	59	221	174	74
Transfers received	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-
Interest, dividends and rent on land	194 770	354 897	(160 127)	176 179	289 575	(113 344)
Sale of capital assets	-	2	(2)	-	1	(1)
Financial transactions in assets and liabilities	-	141	(141)	-	14	(14)
<b>Total</b>	<b>195 000</b>	<b>355 211</b>	<b>(160 211)</b>	<b>176 400</b>	<b>289 764</b>	<b>(113 364)</b>

The Department is not a revenue generating Department. Revenue collection is at R355, 211 million, which is R160, 211 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	2023/2024			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
Administration	175 757	173 108	2 649	158 125	157 525	600
Sustainable Resource Management	171 760	171 589	171	128 437	127 374	1 063
Assets and Liabilities Management	46 621	42 784	3 837	50 613	48 585	2 028
Financial Governance	160 770	160 469	301	150 921	149 206	1 715
<b>Total</b>	<b>554 908</b>	<b>547 950</b>	<b>6 958</b>	<b>488 096</b>	<b>482 690</b>	<b>5 406</b>

An amount of R547, 950 million against R554, 908 million has been spent as at 31 March 2024 which translates to 99% (99% in 2022/23).

### Virements/roll overs

A total amount of R23,170 million was shifted to Programme 02: SRM as indicated below:

- R8,280 million was shifted to goods and services to alleviate budget pressures under the MFM Unit for payment to consultants assisting with the financial recovery plan in the Municipalities.
- R14,890 million was shifted to financial assets and liabilities to bail out three Municipalities under mandatory intervention for debts owed for Auditor-General fees, in line with S139(5) (a) and (c) of the Constitution read together with s139 of the Municipal Finance Management Act (MFMA).

TRANSFERRED FROM		TRANSFERRED TO		
Programme	R	Programme	Economic Classification	R'000
Programme 01: Administration	R15,193 million	Programme 02: SRM	Goods and Services Financial Assets and Liabilities	R8,280 million R6,913 million
Programme 03: Assets and Liabilities	R4,050 million	Programme 02: SRM	Financial Assets and Liabilities	R4,050 million
Programme 04: Financial Governance	R3,927 million	Programme 02: SRM	Financial Assets and Liabilities	R3,927 million
<b>Total</b>	<b>R23,170 million</b>			<b>R 23,170 million</b>

### **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,
- Fruitless and wasteful expenditure incurred by the Department in the year under review was dealt with in terms of the National Treasury Instruction Note 04 of 2022/2023.

### **Irregular expenditure**

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

### **Public Private Partnerships**

The Department does not have any Public Private Partnerships.

### **Discontinued key activities / activities to be discontinued**

The Department did not discontinue or 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.

### **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 Department did not receive any exemption from the PFMA or TR or deviate from the financial reporting requirements received for the current and/or previous financial year.

**Events after the reporting date**

No events, favourable and unfavourable, occurred after the reporting date and the date of approval of the Annual Financial Statements.

**Other**

None

Lastly, let me thank the MEC for her astounding leadership, I wish 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 review are achieved.

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



**Mr N.F. Kunene**  
**Accounting Officer**  
**Provincial Treasury**

Date: 27/08/2024

## 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 2024.

Yours faithfully



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**Mr. N.I. Kunene**  
**Accounting Officer**

Date: 27/03/2024

## 6. STRATEGIC OVERVIEW

### 6.1 Vision

We will be the ultimate financial management authority and adviser on fiscal matters to the North West 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.

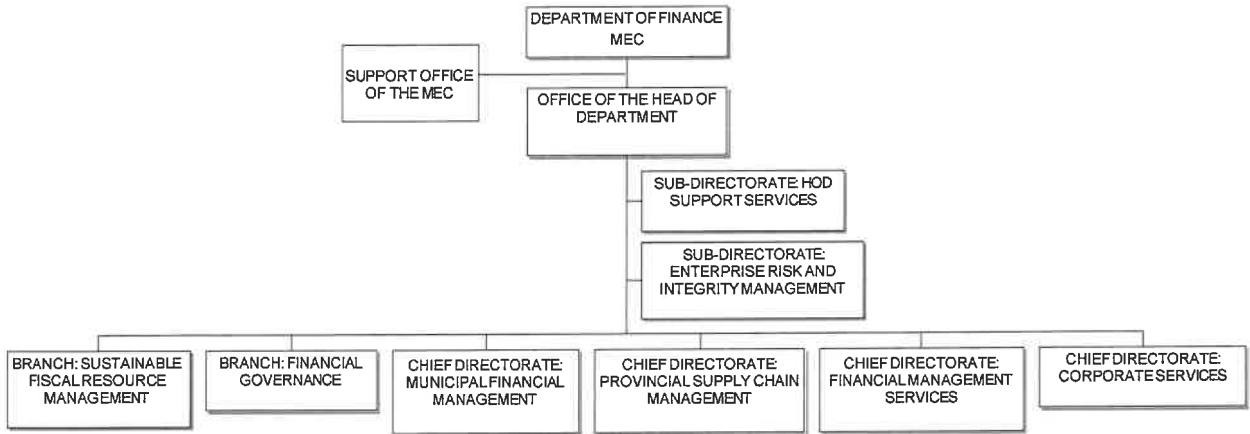
- Fairness
- Equity
- Accessibility
- Transparency
- Accountability
- Participation
- Professionalism

## 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

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## 1. AUDITOR-GENERAL’S REPORT: PREDETERMINED OBJECTIVES

The AGSA currently performs certain audit procedures on the performance information to provide limited 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 140-142 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 2023/2024 financial year as it managed to achieve 100% of its key output indicators and targets as set in the 2023/24 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

New Service Delivery Improvement Plan for 2023 – 2025 has been developed and submitted to the Department of Public Service and Administration (DPSA).

The Provincial Treasury has completed a service delivery improvement plan 2023-2025. The tables below highlight the service delivery planned target.

#### *Main services and standards*

Main services	Beneficiaries	Current/actual standard of service	Desired standard of service	Actual achievement
Provide financial management support to provincial Departments and Public Entities	<ul style="list-style-type: none"> <li>• 12 Provincial Departments</li> <li>• 15 Public Entities</li> </ul>	<p><b>Baseline 2021/2022</b></p> <p><b>Departments</b></p> <p>(inclusive of Provincial Legislature)</p> <p><b>Unqualified clean</b></p>	<p>Overall SDIP Target 2023-2025</p> <p><b>Provincial Departments</b></p> <p><b>Unqualified (Clean) =3</b></p> <p><b>Unqualified = 8</b></p> <p><b>Qualified=2</b></p>	<p><b>NOT APPLICABLE</b> as the plan is to be implemented during 2024/25 financial year.</p>

Main services	Beneficiaries	Current/actual standard of service	Desired standard of service	Actual achievement
		$1/13 \times 100 = 7.69\%$ <b>Unqualified</b> $7/13 \times 100 = 53.84\%$ <b>Qualified</b> $4/13 \times 100 = 30.76\%$ <b>Outstanding</b> $1/13 \times 100 = 7.69\%$		
		<b>Public Entities</b> <b>NB: There were 19 Public Entities currently the number has reduced to 15 because others were merged.</b> <b>1 Unqualified</b> <b>Clean</b> $1/15 \times 100 = 6.66\%$ <b>7 Unqualified</b> $7/15 \times 100 = 46.66\%$ <b>4 Qualified</b> $4/15 \times 100 = 26.66\%$ <b>3 Disclaimer</b> $3/15 \times 100 = 20\%$	<b>Public Entities</b> <b>Unqualified</b> <b>Clean=2</b> <b>Unqualified =9</b>  <b>Qualified =2</b>  <b>Disclaimer =2</b>	<b>NOT APPLICABLE</b> as the plan is to be implemented during 2024/25 financial year.

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

Current/actual arrangements	Desired arrangements	Actual achievements
Through <ul style="list-style-type: none"> <li>• Meetings (physical and virtual)</li> <li>• Feedback session</li> <li>• Engagements sessions</li> <li>• Developed support plan</li> </ul>	Through continuous <ul style="list-style-type: none"> <li>• Virtual and physical meetings</li> <li>• Feedback session</li> <li>• Engagement sessions</li> <li>• Implementation of support plan</li> </ul>	<b>NOT APPLICABLE</b> as the plan is to be implemented during 2024/25 financial year.

*Service delivery information tool*

Current/actual information tools	Desired information tools	Actual achievements
Through <ul style="list-style-type: none"> <li>• Capacity building and</li> <li>• Workshops on new reforms, legislation, Policies</li> <li>• Feedback sessions</li> <li>• Regular update of information on departmental website</li> <li>• Communicate support plan</li> </ul>	Through continuous <ul style="list-style-type: none"> <li>• Capacity building and</li> <li>• Workshops on new reforms, legislation, Policies</li> <li>• Feedback sessions</li> <li>• Regular update information on departmental website</li> <li>• Implementation of the support plan</li> </ul>	NOT APPLICABLE as the plan is to be implemented during 2024/25 financial year.

*Complaints mechanism*

Current/actual complaints mechanism	Desired complaints mechanism	Actual achievements
N/A	N/A	N/A

**2.3 Organisational environment**

The Department did not experience any systems failures or strikes from Departmental officials which may have an impact the Department's ability to deliver on its Strategic Plan and Annual Performance Plan.

**2.4 Key policy developments and legislative changes**

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

### 3. ACHIEVEMENT OF INSTITUTIONAL IMPACTS AND OUTCOMES

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

<b>Impact Statement</b>	<b>Sound financial management in Provincial Administration for quality service delivery</b>
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#### 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 contribute 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:

- In responding to challenges faced by municipalities the Provincial Treasury working together with National Treasury MFRS unit compiled the mandatory Financial Recovery Plan for seven (07) municipalities (Naledi, Madibeng, Kgetlengrivier, Ramotshere Moiloa, Tswaing, Ditsobotla, Dr. Ruth DM)
- Fifteen (15) Provincial Executive Representatives (PER) have been placed at ten (10) municipalities to assume the responsibility of implementing the Financial Recovery Plan on behalf of the Provincial Executive Council to ensure that the specified executive obligations which the Municipality is failing to execute are executed ( e.g Governance and service delivery crisis)
- Reviewed financial statements and annual performance reports of provincial departments.
- 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 including scholar transport.
- The Department has capacitated 376 employees during the period under review through various training institutions in line with the identified trainings in the WSP.
- Provincial Supply Chain Management continued to monitor 30 day payments by Departments in line with Treasury Regulation 8.2.3.
- The Provincial Treasury successfully held the Provincial Revenue Forum where all departments were represented. The forum focuses on sharing best practices to assist department that are struggling to meet revenue collection targets with innovative means of enhancing revenue collection. To strengthen oversight the Unit conducted visits to revenue collection sites.

- The Department continued to provide SCM advisory support to departments and public entities.

The Provincial Treasury has offered the following experiential learning programmes:

#### Departmental Interns

- 67 Graduate interns for the period 01/10/2023-30/09/2025,
- 10 TVET interns for the period 01/04/2022-30/09/2023,
- 13 Learners on learnership for the period 01/04/2022-31/03/2024.

#### Municipal Interns

- 37 Graduate interns for the period 13/03/2023-12/02/2025,
- 4 Graduate interns for the period 01/04/2023-31/03/2025,
- 20 TVET interns for the period 13/03/2023-12/09/2024.

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 statements 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 contribute 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: Office of the MEC								
Outcome	Output	Output Indicator	Audited Actual Performance 2021/2022	Audited Performance 2022/2023	Planned Annual Target 2023/2024	** Actual Achievement 2023/2024	Deviation planned target to Actual Achievement 2023/24	Reasons for deviations
Skilled, capable and ethical workforce	Annual reports produced	Number of Annual Reports submitted to the North West Provincial Legislature for tabling	NEW	NEW	1	1	0	N/A

Programme / Sub-programme: Risk Management									
Outcome	Output	Output Indicator	Audited Actual Performance 2021/2022	Audited Actual Performance 2022/2023	Planned Annual Target 2023/2024	** Actual Achievement 2023/2024	Deviation planned target to Actual Achievement 2023/24	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	
	Financial Disclosure compliance reports produced	% of compliance to Financial Disclosure on designated groups	NEW	NEW	100%	100%	0	N/A	
	Strategic Risk Assessment	Number of Strategic Risk Assessment Performed	NEW	NEW	1	1	0	N/A	
	Management of disaster	Formulation of Departmental disaster management plan	NEW	NEW	1	1	0	N/A	



Programme / Sub-programme: Corporate Services								
Outcome	Output	Output Indicator	Audited Actual Performance 2021/2022	Audited Actual Performance 2022/2023	Planned Annual Target 2023/2024	** Actual Achievement 2023/2024	Deviation from planned target to Actual Achievement 2023/24	Reasons for deviations
Skilled, capable and ethical workforce	Training to departmental officials conducted	Number of officials trained in line with Work Skills Plan	174	281	100	376	276	Additional group training courses coordinated during the year boosted the numbers.

Programme / Sub-programme: Financial Management (CFO)								
Outcome	Output	Output Indicator	Audited Actual Performance 2021/2022	Audited Actual Performance 2022/2023	Planned Annual Target 2023/2024	** Actual Achievement 2023/2024	Deviation from planned target to Actual Achievement 2023/24	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	4	4	4	4	0
		Number of reports on procurement spend to youth owned businesses produced	New	4	4	4	0	N/A
		Number of reports on procurement	New	4	4	4	0	N/A

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Programme / Sub-programme: Financial Management (CFO)								
Outcome	Output	Output Indicator	Audited Actual Performance 2021/2022	Audited Actual Performance 2022/2023	Planned Annual Target 2023/2024	** Actual Achievement 2023/2024	Deviation from planned target to Actual Achievement 2023/24	Reasons for deviations
		spend to 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 98.5% as at 31st March 2024.

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	2023/2024			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	11 505	11 410	95	10 956	10 936	20
Management Services	11 302	11 298	4	9 414	9 382	32
Corporate Services	93 175	92 592	583	80 943	80 776	167
Financial Management (Office of the CFO)	59 775	57 808	1 967	56 812	56 431	381
<b>Total</b>	<b>175 757</b>	<b>173 108</b>	<b>2 649</b>	<b>158 125</b>	<b>157 525</b>	<b>600</b>

**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 contribute 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 2021/2022	Audited Actual Performance 2022/2023	Planned Annual Target 2023/2024	** Actual Achievement 2023/2024	Deviation from planned target Actual Achievement 2023/24	Reasons for deviations	
Improved integrated planning, budgeting and monitoring.	Appropriation 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 2021/2022	Audited Actual Performance 2022/2023	Planned Annual Target 2023/2024	** Actual Achievement 2023/2024	Deviation from planned target to Actual Achievement 2023/24	Reasons for deviations	
Improved integrated planning, budgeting and monitoring.	Provincial revenue target met	Provincial own revenue collected	R1,3 billion	R1.566 billion	R1.2 billion	R1.439 billion	R 239 million	Over achievement is due to improved strategies on collection of outstanding debts by departments.	

Programme / Sub-programme: Municipal Financial Management									
Outcome	Output	Output Indicator	Audited Actual Performance 2021/2022	Audited Actual Performance 2022/2023	Planned Annual Target 2023/2024	**Actual Achievement 2023/2024	Deviation from planned target to Actual Achievement 2023/24	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	4	4	4	4	0	N/A	
	Municipal financial management environment assessed	Number of assessment conducted on status of municipal internal control environment	NEW	7	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	NEW	4	4	4	0	N/A	



Programme / Sub-programme: Municipal Financial Management									
Outcome	Output	Output Indicator	Audited Actual Performance 2021/2022	Audited Actual Performance 2022/2023	Planned Annual Target 2023/2024	** Actual Achievement 2023/2024	Deviation from planned target to Actual Achievement 2023/24	Reasons for deviations	
		Constitution							
		Number of assessment reports done on municipalities in financial crisis	NEW	8	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 99.9% as at 31st March 2024.

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	2023/2024			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
Programme Support (SRM)	-	-	-	-	-	-
Economic Analysis	6 157	6 107	50	6 390	6 294	96
Fiscal Policy	8 152	8 118	34	8 794	8 710	84
Budget Management	24 564	24 548	16	22 823	22 544	279
Public Finance	15 367	15 330	37	16 843	16 625	218
Municipal Finance	117 520	117 486	34	73 587	73 201	386
<b>Total</b>	<b>171 760</b>	<b>171 589</b>	<b>171</b>	<b>128 437</b>	<b>127 374</b>	<b>1 063</b>

**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 2021/2022	Audited Actual Performance 2022/2023	Planned Annual Target 2023/2024	**Actual Achievement 2023/2024	Deviation from planned target to Actual Achievement 2023/24	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	7	30	4	4	0	N/A
	SCM interventions on audit outcomes provided	Number of Departments and Public Entities supported to improve audit outcomes on SCM	6	6	7	7	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	4	4	4	4	0	N/A

Programme / Sub-programme: Asset Management and Provincial Supply Chain Management									
Outcome	Output	Output Indicator	Audited Actual Performance 2021/2022	Audited Actual Performance 2022/2023	Planned Annual Target 2023/2024	** Actual Achievement 2023/2024	Deviation from planned target to Actual Achievement 2023/24	Reasons for deviations	
		regulation							
	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	6	6	7	7	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 91.8% as at 31st March 2024.

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	2023/2024			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
Programme Support (A&L)	10 880	10 291	589	14 553	13 811	742
Asset Management	12 793	11 641	1 152	10 344	10 034	310
Support & Interlinked Financial System	22 948	20 852	2 096	25 716	24 740	976
<b>Total</b>	<b>46 621</b>	<b>42 784</b>	<b>3 837</b>	<b>50 613</b>	<b>48 585</b>	<b>2 028</b>

**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 five (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 2021/2022	Audited Actual Performance 2022/2023	Planned Annual Target 2023/2024	**Actual Achievement 2023/2024	Deviation from planned target to Actual Achievement 2023/24	Reasons for deviations	for
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	12	9	9	13	4	The over achievement is due to:	
		Number of monitoring reports on implementation of AGSA findings on the preceding financial year on departments and public entities	2	2	3	3	0	- Introduction of CFO Forum for Public Entities - Decentralisation of white/red fleet - New compliance and material irregularities reporting requirements	
		Number of key control assessments	NEW	NEW	7 (6 D;1 PE)	7 (6 D;1 PE)	0	N/A	N/A



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Programme / Sub-programme: Accountant General, Provincial Accounting Services, Financial Systems and Provincial Risk Management									
Outcome	Output	Output Indicator	Audited Actual Performance 2021/2022	Audited Actual Performance 2022/2023	Planned Annual Target 2023/2024	** Actual Achievement 2023/2024	Deviation from planned target to Actual Achievement 2023/24	Reasons deviations	for
		performed on departments and public entities							
		Number of interventions provided to governance structures in Public Entities	2	2	2	2	0	N/A	
		Number of departments and public entities achieving improved risk management maturity level	NEW	NEW	9 (6D; 3PE)	9 (6D; 3PE)	0		

Programme / Sub-programme: Provincial Internal Audit									
Outcome	Output	Output Indicator	Audited Actual Performance 2021/2022	Audited Actual Performance 2022/2023	Planned Annual Target 2023/2024	**Actual Achievement 2023/2024	Deviation from planned target to Actual Achievement 2023/24	Reasons for deviations	
Improved financial management in Departments, Public Entities and Municipalities.	Post audit action plans 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	
	Ethics systems audited	Number of departmental ethics systems assessed	N/A	N/A	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 99.8% as at 31st March 2024.

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

**1. Sub-programme expenditure**

Sub-Programme Name	2023/2024			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
Programme Support (FG)	23 109	23 101	8	17 352	17 334	18
Accounting Services	52 171	52 120	51	49 656	49 066	590
Norms and Standards	10 799	10 786	13	9 236	8 963	273
Risk Management	4 199	4 194	5	4 834	4 828	6
Provincial Internal Audit	70 492	70 268	224	69 843	69 015	828
<b>Total</b>	<b>160 770</b>	<b>160 469</b>	<b>301</b>	<b>150 921</b>	<b>149 206</b>	<b>1 715</b>

**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 2023 to 31 March 2024

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	1 861	N/A	N/A
North West Department of Community Safety and Transport	Provincial Department	Motor Vehicle License	Payment of motor vehicle licenses	9	9	N/A

The table below reflects the transfer payments which were budgeted for in the period 1 April 2023 to 31 March 2024, 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 1 April 2023	Prior Year Adjustment	Asset Additions	Transfer in/out	Asset Disposal	Balance as 31 March 2024
	R'000	R'000	R'000	R'000	R'000	R'000
Transport assets	3,801	-	1,847	13,160	(180)	18,628
Computer Equipment	22,157	-	10,760	-	(3,280)	29,637
Office Furniture	15,855	-	1,419	-	(547)	16,727
Other Machinery and Equipment	11,926	-	2,179	-	(189)	13,916
<b>Total</b>	<b>53,739</b>	<b>-</b>	<b>16,205</b>	<b>13,160</b>	<b>(4,196)</b>	<b>78,908</b>

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 enhance 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**

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## 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

### Risk management policy and strategy.

The following risk governance documents have been reviewed for the 2024-25 financial year and are to be submitted for adoption and approval:

- Risk Management policy
- Risk Management Strategy & Plan
- Anti-Corruption Policy
- Anti-Corruption Strategy & Plan

### Risk assessments for determination of the effectiveness of risk management strategy and identification of new and emerging risks.

The Department conducts both operational and strategic risk assessments annually to identify, evaluate and address risks before such risks can impact negatively on the institution's service delivery capacity. The risk are re-rated at the end of the second quarter based on the effectiveness and implementation of treatment plans.

### Risk Management Committee

The Risk Management Committee (RMC) has been appointed for a period of 3 year (01 April 2022 to 31 March 2025). The RMC consists of a five (05) member panel as follows:

- Independent Chairperson (external)
- Independent Deputy Chairperson (external)
- Independent Member (external)
- Two Internal Members

### Audit Committee

The Audit Committee advises the Department on risk management and independently monitors the effectiveness of the system of risk management. The Department reports to the Audit Committee on quarterly basis on the progress it has registered in terms of the effectiveness and implementation of the treatment plans and other business process.

### Progress in the management of risks

The progress on the effectiveness and 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 Department implemented 8 out of 11 outputs during the financial year. The 2024/25 policy and strategy have been reviewed and updated according to the amendment of the Public Service Regulation, 2016. They have been submitted to Research and Policy Coordination for a final review.

No.	Planned Action	Outputs	Due Date	Status
1	Review and approval of the Policy on Reporting Unethical conduct corruption and non-compliance to the PSA	Approved 2024/25 Reporting Unethical conduct corruption and non-compliance to the PSA	31 March 2024	In Progress Policy submitted to Research and Policy Coordination for final review
2	Implementation of the Integrity Management Strategy	Approved 2024/25 Integrity Management Strategy inclusive of implementation plan	31 March 2024	In Progress Strategy submitted to Research and Policy Coordination for final review
3	Awareness on Integrity Management	Globalization of the 2023/24 Policy on Reporting Unethical conduct corruption and non-compliance to the PSA 02 Awareness workshops to all non-SMS members 01 Awareness workshops to SMS members	30 June 2023 Annual Annual	Implemented Implemented Implemented
5	Monitoring and reporting on the effectiveness of fraud prevention initiatives.	Quarterly fraud risk register updates Progress report on implementation of fraud prevention initiatives to management	Quarterly Monthly	Implemented Implemented

No.	Planned Action	Outputs	Due Date	Status
		Progress report on implementation of implementation of fraud prevention initiatives to Provincial Risk Management and Risk Management Committee.	Quarterly	Implemented
6	Audit of risk management effectiveness	Internal audit report(s) issued on implementation of fraud prevention.	Per Operational Audit Plan	
7	Anti-Corruption Oversight	Approved 2024/25 RMC Charter	31 March 2024	In Progress
		Report of the RMC Chairperson.	Quarterly	Implemented

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 to the Ethics Committee and Risk Management 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”),
- 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.

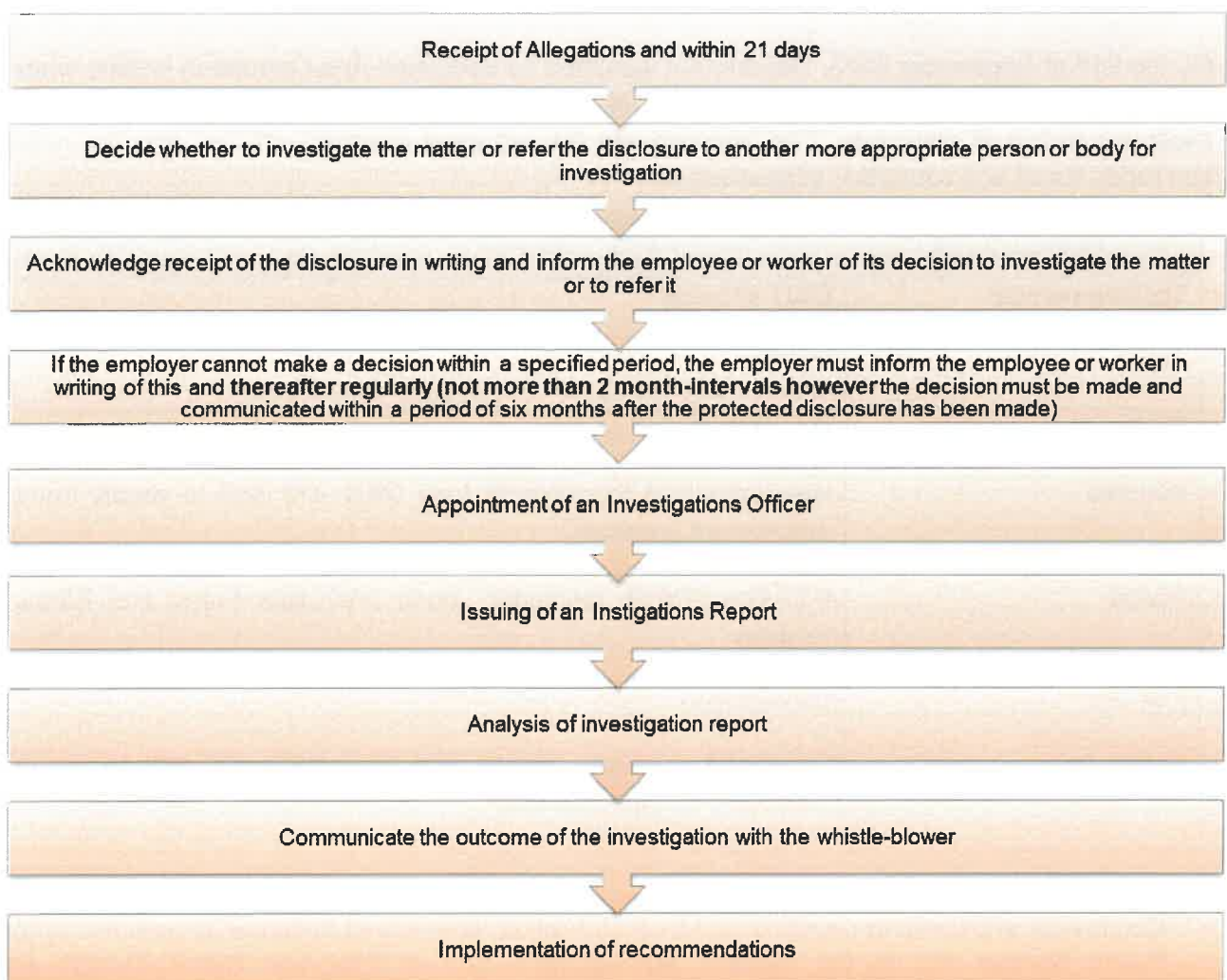
On the 21<sup>st</sup> of September 2023, Department launched its dedicated Anti-Corruption Hotline where officials and the public can report suspected fraud, corruption, unethical conduct and misappropriation of resources. The following are the reporting channels officials and the public can report fraud and corruption allegations to:

Reporting Channel	Contact Details
Toll free number	0801 413 666
SMS	30916
Email	nwpt@theholine.co.za
Website	www.theholine.co.za/report (use 0801 413 666 to report fraud and corrupt practices)
Postal	P.O Box 10512, Centurion, 0046 (Vuvuzela Fraud and Ethics Hotline)
Fax	0867261681
Mobile App	Download Vuvuzela Mobile app (Use 0801 413 666 to report fraud and corrupt practices)

- Employees are to report unethical conduct, corruption, and non-compliance as required by the Public Service Act to the Integrity Management Unit or they can report through the Department’s hotline. All disclosures made should be assessed to determine whether they fall within the ambit of this policy and all investigations performed in line with the Fraud Prevention Strategy and Investigations Policy,
- The disclosure made will be acknowledged within 21 days, unless reports are made anonymously. On the acknowledgement letter, the Department may indicate how it plans to deal with the matter and provide a time scale.

- The Department will further indicate to the employee the official assigned to attend the concern and the sort of assistance the official needs from the employee.
- The Department will require the employee making a disclosure to declare any interest he/she may have in the matter from the onset. Employees may be required to make these declarations in writing.
- Though the Department commits itself to regular feedback to the employee regarding a disclosure, the Department will not divulge any information which will result in the Department breaching its confidentiality pledge to another person. Where requested, the Department will respond to employees in writing.

The following process acts as a guide on how to deal with reported cases



#### **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:

- There shall be a central gift register of all gifts, donations and sponsorships placed in the Integrity Management Office.
- 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.
- The Ethics Officer(s) in the Integrity Management Unit shall ensure the register is kept up to date.
- 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.
- 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.
- 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 disclosure 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

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 the employee concerned, 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 with regard to:-

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

**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 (HOD) 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 Public Administration Ethics Integrity and Disciplinary Technical Assistance Unit (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
- Advise 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 requited ethics policies and strategies

The Department has an Ethics Committee chaired by the Chief Director: Corporate Services 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 2023 - 24, the Department had 19 injuries on duty cases. Most these injuries emanated from slip and falls, sporting activities, causing soft tissue injuries and effusions. These required basic medical treatment on an out-patient basis. The Department hosted an Occupational Health and Safety event themed: "Safety in the workplace is a dual responsibility". A total of three OHS Committee meetings were held for the period under review, which part of ensuring a safe and healthy work environment for employees. Seventeen health and safety education and awareness sessions were held reaching out to 573 employees. Employees were educated on emergency preparedness awareness. 08 workplace inspections were conducted for the departmental service points. Unsatisfactory work conditions were referred to the relevant stakeholders for further management.

## 7. PORTFOLIO COMMITTEES

Portfolio Committee meetings were held on the 5<sup>th</sup> May 2023, 6<sup>th</sup> June 2023, 20<sup>th</sup> June 2023, 12<sup>th</sup> September 2023, 14<sup>th</sup> September 2023, 12<sup>th</sup> October 2023, 2<sup>nd</sup> November 2023, 7<sup>th</sup> November 2023, 23<sup>rd</sup> November 2023, 29<sup>th</sup> November 2023, 1<sup>st</sup> December 2023, 11<sup>th</sup> December 2023, 15<sup>th</sup> February 2024, 22<sup>nd</sup> February 2024, 7<sup>th</sup> March 2024 and 19<sup>th</sup> March 2024.

The following matters were raised by the Portfolio Committee:

Meeting Date	Matters raised/recommendations	Response by the Department
6 <sup>th</sup> June 2023  Fourth (4 <sup>th</sup> ) quarter Performance Report 2022/23 as at 31 <sup>st</sup> March 2023	<p><b><u>Resolution 111</u></b></p> <ol style="list-style-type: none"> <li>1. Provincial Treasury achieved on all of its planned targets for the quarter and noted the up loadable 98.89% of its expenditure on the budget as expected. Nonetheless, a concern is raised on the non-correlation of the report on support given to Municipalities which achieved 100% contrary to the status quo.</li> <li>2. In relation to the above, the Provincial Treasury must submit a report that reflects its achievement of the 100% support given to municipalities vis-à-vis the status quo of municipalities, within 7 days</li> </ol>	Provincial Treasury submitted a report on the support provided to municipalities.
6 <sup>th</sup> June 2023  North West Provincial Government Expenditure as at 31 <sup>st</sup> March 2023	<p><b><u>Resolution 114</u></b></p> <ol style="list-style-type: none"> <li>1. Provincial Treasury must monitor that funds at departments are spent accordingly, fiscal dumping and surrendering of appropriation to National Treasury must be avoided. Consequence management must be enforced.</li> </ol>	Over and above section 18 of the PFMA in ensuring that provincial budgets and budgetary processes promote transparency, accountability and the effective financial management of resources. Provincial Treasury submitted a report on the other measures also implemented.

Meeting Date	Matters raised/recommendations	Response by the Department
	2. Provincial Treasury must submit the detailed report on the spending of the departments with emphasis on those that have underspending	Provincial Treasury submitted a detailed report on the spending with emphasis on departments that are underspending.
<b>20<sup>th</sup> June 2023</b>	<b><u>Resolution 113</u></b>	
The consolidated statement of performance of municipalities for the 2 <sup>nd</sup> quarter ending 31 <sup>st</sup> December 2022.	1. Provincial Treasury to workshop the municipal finance section personnel on GRAP in relation to Section 71 reports on a quarterly basis starting in the 2 <sup>nd</sup> quarter 2023/24.	Provincial Treasury conducted a workshop during the CFO Forum held in May 2022 on GRAP 14 and 18 in line with MFM planned activities.
	2. Provincial Treasury must liaise with National Treasury on a monthly basis and monitor that conditional grants at municipalities are being spent, commencing in July 2023	The National Treasury has institutionalized the submission of section 71 reports in a standardised approach through submissions of data strings to the National Treasury on the Go-Muni portal (LG Database).  Provincial Treasury will monitor Municipal spending on capital spending against the allocated conditional grant budget through Section 71 monthly report, conducted and analysis and feedback reports will be provided to the municipalities.
	3. Provincial Treasury top submit a comprehensive report on municipalities that have surrendered conditional grants due to non-spending inclusive of the measures effected since the surrender of those grants.	Provincial Treasury submitted a report on the municipalities that have applied for rollovers of unspent conditional grants.
<b>12<sup>th</sup> September 2023</b>	<b><u>Resolution 112</u></b>	
1 <sup>st</sup> quarter 2023/24 Performance Report	1. The Provincial Treasury must consolidate all support given to the Department and Public Entities during the first quarter of 2023/24	Provincial Treasury provided a report on the support provided to departments and Public Entities.
<b>23<sup>rd</sup> November 2023</b>	<b><u>Resolution 193</u></b>	
2 <sup>nd</sup> quarter Performance Report for 2022/23	1. The Provincial Treasury must continue to monitor Departments and Public Entities to enable them to perform better.	Provincial Treasury has put measures in place for Departments and Public Entities which are intended to minimize the impact of risk relating to underperformance.  Provincial treasury provides hands-on support to all Departments and Entities on a regular basis.
	2. Provincial Treasury must submit an audit	An audit action plan has been

Meeting Date	Matters raised/recommendations	Response by the Department
	action plan within seven (7) days on how to address the recommendations by AGSA.	developed and reviewed by the Office of the Provincial Accountant General and Provincial Internal Audit.
<b>23<sup>rd</sup> November 2023</b>	<b><u>Resolution 195</u></b>	
Division of Revenue Amendment bill [B33-2023]	1. The Provincial Treasury must submit a comprehensive report to the Committee on spending patterns of departments and municipalities from 2022/23 financial year to date.	Provincial Treasury submitted the comprehensive Revenue and Expenditure report.
<b>29<sup>th</sup> November 2023</b>	<b><u>Resolution 197</u></b>	
North West Adjustment Appropriation bill, 2023	1. The Provincial Treasury must appear before the Committee to table the NTI conditions for consideration	A letter was sent to the Department of Community Safety and Transport Management requesting a progress report on the implementation of conditions and expenditure to date on the transfer to NTI
	2. Provincial Treasury must withhold transfers to the Department of Community Safety and Transport Management to ensure that NTI complies with statutory obligations.	The Provincial Treasury has not withheld transfers to the Department of Community Safety and Transport Management.  However, the department was advised to comply with Section 38(1)(i) of the Public Finance Management Act, Act no 1 of 1999 (PFMA)
	3. Provincial Treasury must put stringent measures on Department with rollovers	All rollover applications are subjected to the provision of Section 31(2)(g) of the PFMA read with Section 6.4 of the Treasury Regulations, as well as Section 21(1) of the Division of Revenue Act, Act No.5 of 2022 (DoRA)

## 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 2023/2024 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 policies;
- Review of Annual Financial Statements (interim and annual);
- Provide support during all audit processes (internal and external audit).

## **11. INTERNAL AUDIT AND AUDIT COMMITTEES**

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 22 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:

- The effectiveness of the internal control systems,
- The effectiveness of the internal audit function,
- The risk areas of the institution's operations to be covered in the scope of internal and external audits,
- The adequacy, reliability and accuracy of the financial information provided to management and other users of such information,
- Any accounting and auditing concerns identified as a result of internal and external audits,
- The Institution's compliance with legal and regulatory provisions,
- 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
<b>Central Audit Committee</b>						
Ms P. Mzizi	CA(SA)	External	Chairperson	14 February 2022		6
Mr P. Tjie	B.Com, PMD	External	Member	14 February 2022		6
Mr. L. Ally	CA(SA)	External	Member	14 February 2022		6
<b>Cluster Audit Committee</b>						
Mr P. Tjie	B.Com, PMD	External	Chairperson	14 February 2022		7
Ms H Masedi	M.Com	External	Member	14 February 2022		7
Mr M. Terheyden	CA(SA)	External	Member	14 February 2022		6
Mr T Boltman	Certified Internal Auditor	External	Member	14 February 2022		6

## **12. AUDIT COMMITTEE REPORT**

We are pleased to present our report for the financial year ended 31 March 2024.

### **1. Legislative requirements**

The Audit Committee herewith presents its report for the financial year ended 31 March 2024, 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 six 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 on 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 system 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 adequate.

## **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.

The Audit Committee has discussed the external audit outcomes programme performance information to be included in the annual report with the AGSA and the Accounting Officer

## **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.

## 12. 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, the internal audit reports and the AGSA audit report, the committee is satisfied that all matters previously raised 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.

## 14. General

Signed on behalf of the Cluster Audit Committee by:

**Chairperson of the  
Cluster Audit Committee  
Provincial Treasury**

*M.P. Tjie*

**M.P Tjie  
Date: 13 August 2024**



### 13. B-BBEE COMPLIANCE PERFORMANCE INFORMATION

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

Has the Department / Public Entity applied any relevant Code of Good Practice (B-BBEE Certificate Levels 1 – 8) with regards to the following:		
Criteria	Response Yes / No	Discussion <i>(include a discussion on your response and indicate what measures have been taken to comply)</i>
Determining qualification criteria for the issuing of licences, concessions or other authorisations in respect of economic activity in terms of any law?	N/A	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**

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## 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 602 on 31 March 2024. This includes both permanent staff, staff on contract and Interns in the Department. During the 2023/2024 financial year, a total of 209 employees were appointed. This includes Interns, 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 518 employees attended training. During the financial year there were 178 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 2023 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,
- Further to this, the DPSA issued Circular 49 of 2023 with regard to processes on filling of posts whereby vacancies are frozen and authorization must be obtained from the Premier to fill vacancies,
- The high stages of load-shedding also hampers the job output in the HR Environment as there are no backups in the HR offices.

#### ***Future Plans/Goals:***

- Continuous advertising and filling of vacant funded posts/ seeking authorization to advertise,
- 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 summarise 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 1 April 2023 and 31 March 2024

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	R173 107	R109 619	R2 453	R660	20	R408
Sustainable Resource Management	R171 589	R75 403	R2 735	R58 476	14	R 644
Assets & Liabilities Management	R42 783	R29 711	R1 715	R797	5	R 606
Financial Governance	R160 469	R103 166	R2 081	R3 087	19	R 593
<b>Total</b>	<b>R547 948</b>	<b>R317 899</b>	<b>R7 269</b>	<b>R63 020</b>	<b>58</b>	<b>R 522</b>

Table 3.1.2 Personnel costs by salary band for the period 1 April 2023 and 31 March 2024

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)	R11 729	3	32	R367
Skilled (Level 3-5)	R22 013	7	55	R400
Highly Skilled Production (Levels 6-8)	R87 278	26	134	R651
Highly Skilled Supervision (Levels 9-12)	R154 010	45	184	R837
Senior And Top Management (Levels 13-16)	R49 493	15	33	R1 500
<b>Total</b>	<b>R2 361</b>	<b>1</b>	<b>2</b>	<b>R1 181</b>

Table 3.1.3 Salaries, Overtime, Home Owners Allowance and Medical Aid by programme for the period 1 April 2023 and 31 March 2024

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	R77 563	69	R4 243	4	R3 019	3	R5 361	5
Sustainable Resource Management	R54 597	70	R472	1	R1 060	1	R2 409	3
Assets & Liability Management	R23 371	72	R82	0	R693	2	R1 394	4
Financial Governance	R75 073	72	R545	1	R2 143	2	R4 130	4
<b>Total</b>	<b>R230 604</b>	<b>71</b>	<b>R5 343</b>	<b>2</b>	<b>R6 915</b>	<b>2</b>	<b>R13 293</b>	<b>4</b>



Table 3.1.4 Salaries, Overtime, Home Owners Allowance and Medical Aid by salary band for the period 1 April 2023 and 31 March 2024

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
Skilled (Level 1-2)	R8 439	72	R609	5	R604	5	R1 031	9
Skilled (Level 3-5)	R14 242	65	R1 109	5	R968	4	R2 060	9
Highly Skilled Production (Levels 6-8)	R63 350	73	R2 150	3	R2 327	3	R4 688	5
Highly Skilled Supervision (Levels 9-12)	R111 484	72	R1 474	1	R2 292	2	R5 147	3
Senior Management (Level 13-16)	R33 090	67	R	0	R725	2	R367	1
Non-Permanent Workers	R	0	R	0	R	0	R	0
<b>Total</b>	<b>R230 604</b>	<b>71</b>	<b>R5 343</b>	<b>2</b>	<b>R6 915</b>	<b>2</b>	<b>R13 293</b>	<b>4</b>

### 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 2024*

Programme	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
Administration	308	263	15	68
Sustainable Resource Management	143	118	18	25
Assets & Liability Management	65	49	25	5
Financial Governance	200	172	14	21
<b>Total</b>	<b>716</b>	<b>602</b>	<b>16</b>	<b>119</b>

Table 3.2.2 Employment and vacancies by salary band as on 31 March 2024

Salary Band	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
Lower Skilled (1-2)	41	35	15	0
Skilled (3-5)	195	185	5	119
Highly Skilled Production (6-8)	199	161	19	0
Highly Skilled Supervision (9-12)	238	188	21	0
Senior Management (13-16)	43	33	23	0
<b>Total</b>	<b>716</b>	<b>602</b>	<b>16</b>	<b>119</b>

Table 3.2.3 Employment and vacancies by critical occupations as on 31 March 2024

Critical Occupation	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
Accounting Technician	2	0	100	0
Administration Officer	14	0	100	0
Administrative And Governance Policy Manager	1	1	0	0

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Critical Occupation	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
Administrative Related	13	13	0	0
Cleaners In Offices Workshops Hospitals Etc.	5	5	0	0
Client Inform Clerks (Switchboard Reception Inform Clerks)	1	1	0	0
Communication And Information Related	1	1	0	0
Communication Coordinator	1	0	100	0
Economic Analyst	1	0	100	0
Economists	1	1	0	0
Ethics Officer	1	0	100	0
Finance And Economics Related	54	54	0	0
Financial Accountant	2	0	100	0
Financial And Related Professionals	198	178	10	0
Financial Clerks and Credit Controllers	26	26	0	0
General Accountant	10	0	100	0
Head Of Department/Chief Executive Officer	1	1	0	0
Head Of Provincial Government Component	1	0	100	0
Human Resource Practitioner	2	0	100	0
Human Resources & Organisational Development & Related	31	28	10	0
Human Resources Clerks	4	4	0	0
Information Technology Related	3	3	0	0

Critical Occupation	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
Language Practitioners' Interpreters & Other Communication	5	5	0	0
Legal Administration Officer	1	0	100	0
Library Mail and Related Clerks	13	13	0	0
Light Vehicle Driver	3	0	100	0
Light Vehicle Drivers	8	8	0	0
Logistical Support Personnel	1	1	0	0
Material-Recording and Transport Clerks	2	2	0	0
Messengers Porters And Deliverers	7	7	0	0
Middle Manager: Human Resource & Od	1	0	100	0
Middle Manager: Administrative Related	3	0	100	0
Middle Manager: Finance And Economics Related	7	0	100	0
Middle Manager: Legal Related	1	0	100	0
Office Cleaner	39	33	15	0
Other Administrative & Related Clerks and Organisers	145	144	1	119
Other Information Technology Personnel.	3	3	0	0
Other Middle Manager	2	0	100	0
Other Occupations	1	1	0	0
Personal Assistant	2	1	50	0
Professional Nurse	1	1	0	0

Critical Occupation	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
Risk Management and Security Services	3	3	0	0
Risk Officer	1	0	100	0
Secretaries & Other Keyboard Operating Clerks	34	33	3	0
Secretary (General)	3	0	100	0
Security Officer	1	0	100	0
Security Officers	1	1	0	0
Senior Managers	39	30	23	0
Skills Development Facilitator/ Practitioner	1	0	100	0
Supply Chain Clerk	1	0	100	0
Supply Chain Practitioner	10	0	100	0
Training And Development Professional	3	0	100	0
Transport Clerk	1	0	100	0
<b>Total</b>	<b>716</b>	<b>602</b>	<b>16</b>	<b>119</b>



### 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 2024*

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	7	88	1	13
Salary Level 13	31	23	74	8	26
<b>Total</b>	<b>42</b>	<b>32</b>	<b>76</b>	<b>10</b>	<b>24</b>

*Table 3.3.2 SMS post information as on 30 September 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	8	100	0	0
Salary Level 13	31	24	77	7	23
<b>Total</b>	<b>42</b>	<b>34</b>	<b>81</b>	<b>8</b>	<b>19</b>

Table 3.3.3 Advertising and filling of SMS posts for the period 1 April 2023 and 31 March 2024

SMS Level	Advertising		Filling of Posts	
	Number of vacancies per level advertised in 6 months of becoming vacant	Number of vacancies per level filled in 6 months of becoming vacant	Number of vacancies per level not filled in 6 months but filled in 12 months	
Director-General/ Head of Department	0	0	0	0
Salary Level 16	0	0	0	0
Salary Level 15	1	0	0	0
Salary Level 14	2	2	0	0
Salary Level 13	5	0	0	3
<b>Total</b>	<b>8</b>	<b>2</b>	<b>2</b>	<b>3</b>

Table 3.3.4 Reasons for not having complied with the filling of funded vacant SMS - Advertised within 6 months and filled within 12 months after becoming vacant for the period 1 April 2023 and 31 March 2024

<b>Reasons for vacancies not advertised within six months</b>
Not applicable. Posts advertised
<b>Reasons for vacancies not filled within twelve months</b>
Posts to be re-advertised. No suitable candidates found with either shortlisting or interviews



Table 3.3.5 Disciplinary steps taken for not complying with the prescribed timeframes for filling SMS posts within 12 months for the period 1 April 2023 and 31 March 2024

Reasons for vacancies not advertised within six months
Not applicable
Reasons for vacancies not filled within six months
Not applicable

### 3.4 Job Evaluation

Within a Nationally determined framework, Executing Authorities may evaluate or re-evaluate any job in their 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 1 April 2023 and 31 March 2024**

Salary Band	Number of posts on approved establishment	Number of Jobs Evaluated	% of posts evaluated by salary bands	Posts Upgraded		Posts downgraded	
				Number	% of posts evaluated	Number	% of posts evaluated
Lower Skilled (Levels 1-2)	41	0	0	0	0	0	0
Skilled (Levels 3-5)	195	0	0	0	0	0	0
Highly Skilled Production (Levels 6-8)	199	0	0	0	0	0	0
Highly Skilled Supervision (Levels 9-12)	238	0	0	0	0	0	0
Senior Management Service Band A	31	0	0	0	0	0	0
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	1	0	0	0	0	0	0
MEC	1	0	0	0	0	0	0
<b>Total</b>	<b>716</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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 1 April 2023 and 31 March 2024

Gender	African	Asian	Coloured	White	Total
Female	0	0	0	0	0
Male	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Employees with a disability	0	0	0	0
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The following table summarises the number of cases where remuneration bands exceeded the grade determined by job evaluation. Reasons for the deviation are provided in each case.

**Table 3.4.3 Employees with salary levels higher than those determined by job evaluation by occupation for the period 1 April 2023 and 31 March 2024**

Occupation	Number of employees	Job evaluation level	Remuneration level	Reason for deviation
Accounting Technician	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
Communication Coordinator	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
General Accountant	2	9	10	Employees were 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. They were matched against a vacant AD post that was created on the level as instructed by DPSA
Human Resource Clerk	1	5	6	Employees moved to higher level after 15 years through grade progression

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Occupation	Number of employees	Job evaluation level	Remuneration level	Reason for deviation
Middle Manager: Human Resource & Od	2	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
Middle Manager: Administrative Related	2	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
Middle Manager: Finance And Economics Related	2	11	12	Employees were 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. They were matched against a vacant AD post that was created on the level as instructed by DPSA
Middle Manager: Communication & 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

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Occupation	Number of employees	Job evaluation level	Remuneration level	Reason for deviation
				level before the new directives from DPSA
Supply Chain Clerk	1	5	6	Employees moved to higher level after 15 years through grade progression
Supply Chain Practitioner	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
Supply Chain Practitioner	2	7	8	Employees moved to higher level after 15 years through grade progression
Personal Assistant	1	7	8	Employees moved to higher level after 15 years through grade progression
Administrative And Governance Policy Manager	1	13	14	Employee requested transfer to lower-level post. The MEC consulted with the Minister of DPSA before approving the transfer
Financial Accountant	1	7	8	Employees moved to higher level after 15 years through grade progression
<b>Total number of employees whose salaries exceeded the level determined by job evaluation</b>				<b>19</b>
<b>Percentage of total employed</b>				<b>3.16%</b>

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

**Table 3.4.4 Profile of employees who have salary levels higher than those determined by job evaluation for the period 1 April 2023 and 31 March 2024**

Gender	African	Asian	Coloured	White	Total
Female	8	1	0	1	10
Male	7	2	0	0	9
<b>Total</b>	<b>15</b>	<b>3</b>	<b>0</b>	<b>1</b>	<b>19</b>

Employees with a disability	1				1
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### 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 1 April 2023 and 31 March 2024*

Salary Band	Number of employees at beginning of period-1 April 2023	Appointments and transfers into the department	Terminations and transfers out of the department	Turnover rate
Lower Skilled (Levels 1-2)	35	0	1	3
Skilled (Levels 3-5)	61	3	4	7
Highly Skilled Production (Levels 6-8)	142	9	17	12
Highly Skilled Supervision (Levels 9-12)	175	16	18	10
Senior Management Service Bands A	27	2	6	22
Senior Management Service Bands B	6	0	1	17
Senior Management Service Bands C	1	0	0	0
Senior Management Service Bands D	1	0	0	0
Contracts	91	179	103	113
<b>Total</b>	<b>539</b>	<b>209</b>	<b>150</b>	<b>28</b>



Table 3.5.2 Annual turnover rates by critical occupation for the period 1 April 2023 and 31 March 2024

Critical Occupation	Number of employees at beginning of period-1 April 2023	Appointments and transfers into the department	Terminations and transfers out of the department	Turnover rate
Accounting Technician	0	3	2	0
Administration Clerks	0	115	9	0
Administration Officer	0	2	1	0
Administrative And Governance Policy Manager	0	1	1	0
Administrative Related	11	1	2	18
Cleaners In Offices Workshops Hospitals Etc.	39	0	1	3
Client Inform Clerks (Switchboard Reception Inform Clerks)	1	0	0	0
Communication And Information Related	1	0	0	0
Economists	1	0	0	0
Filing And Registry Clerk	0	2	1	0
Financial Accountant	0	7	0	0
Finance And Economics Related	46	0	3	7
Financial And Related Professionals	190	4	32	17
Financial Clerks and Credit Controllers	26	0	8	31
General Accountant	0	8	0	0
Head Of Department/Chief Executive Officer	1	0	0	0
Human Resource Practitioner	0	1	0	0
Human Resources & Organisational Development & Relate Prof	26	3	7	27

Critical Occupation	Number of employees at beginning of period-1 April 2023	Appointments and transfers into the department	Terminations and transfers out of the department	Turnover rate
Human Resources Clerks	5	5	6	120
Information Technology Related	1	0	0	0
Internal Auditor	0	5	0	0
Language Practitioners Interpreters & Other Communication	6	0	1	17
Library Mail and Related Clerks	11	0	2	18
Light Vehicle Drivers	9	1	1	11
Logistical Support Personnel	1	1	0	0
Material-Recording and Transport Clerks	2	2	1	50
Messengers Porters And Deliverers	6	0	0	0
Middle Manager: Administrative Related	0	1	0	0
Middle Manager: Finance And Economics Related	0	6	3	0
Organisational Development Practitioner	0	4	1	0
Other Administrative & Related Clerks and Organisers	77	19	48	62
Other Information Technology Personnel.	3	0	0	0
Other Occupations	1	0	0	0
Payroll Clerk	0	1	1	0
Professional Nurse	1	0	0	0
Registry And Mailing Clerk	0	2	2	0
Risk Management and Security Services	3	0	0	0

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Critical Occupation	Number of employees at beginning of period-1 April 2023	Appointments and transfers into the department	Terminations and transfers out of the department	Turnover rate
Risk Officer	0	1	0	0
Secretaries & Other Keyboard Operating Clerks	35	0	4	11
Secretary (General)	0	3	3	0
Security Officers	1	0	0	0
Senior Managers	35	1	7	20
Skills Development Facilitator/ Practitioner	0	0	1	0
Supply Chain Clerk	0	2	0	0
Supply Chain Practitioner	0	4	1	0
Technicians & Associate Technical Occupations Not Classified	0	2	0	0
Transport Clerk	0	0	1	0
Training And Development Professional	0	2	0	0
<b>Total</b>	<b>539</b>	<b>209</b>	<b>150</b>	<b>28</b>

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

**Table 3.5.3 Reasons why staff left the department for the period 1 April 2023 and 31 March 2024**

Termination Type	Number	% of Total Resignations
Death	1	1
Resignation	33	22
Expiry of contract	94	63
Dismissal – operational changes	0	0
Dismissal – misconduct	0	0
Dismissal – inefficiency	0	0
Discharged due to ill-health	2	1
Retirement	8	5
Transfer to other Public Service Departments	12	8
Other	0	0
<b>Total</b>	<b>150</b>	<b>100</b>
<b>Total number of employees who left as a % of total employment</b>		<b>28</b>

**Table 3.5.4 Promotions by critical occupation for the period 1 April 2023 and 31 March 2024**

Occupation	Employees 1 April 2023	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	6	55
Cleaners In Offices Workshops Hospitals Etc.	39	0	0	28	72
Client Inform Clerks (Switchboard Reception Inform Clerks)	1	0	0	1	100

Occupation	Employees 1 April 2023	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
Communication And Information Related	1	0	0	0	0
Economists	1	0	0	1	100
Finance And Economics Related	46	6	13	34	74
Financial And Related Professionals	190	10	5	112	59
Financial Clerks and Credit Controllers	26	2	8	10	39
Head Of Department/Chief Executive Officer	1	0	0	0	0
Human Resources & OD & Relate Prof	26	0	0	16	62
Human Resources Clerks	5	0	0	1	20
Information Technology Related	1	2	200	1	100
Language Practitioners Interpreters & Other Common	6	0	0	2	33
Library Mail and Related Clerks	11	0	0	6	55
Light Vehicle Drivers	9	0	0	4	44
Logistical Support Personnel	1	0	0	0	0
Material-Recording and Transport Clerks	2	0	0	1	50
Messengers Porters And Deliverers	6	0	0	6	100
Other Administrative & Related Clerks and Organisers	77	2	3	17	22
Other Information Technology Personnel.	3	0	0	3	100

Occupation	Employees 1 April 2023	Promotions to another salary level	Salary level promotions as a % of employees by occupation	Progressions to another notch within a salary level	Notch progression as a % of employees by occupation
Other Occupations	1	0	0	0	0
Personal Assistant	0	1	0	0	0
Professional Nurse	1	0	0	0	0
Risk Management and Security Services	3	0	0	1	33
Secretaries & Other Keyboard Operating Clerks	35	2	6	24	69
Security Officers	1	0	0	1	100
Senior Managers	35	2	6	18	51
<b>Total</b>	<b>539</b>	<b>28</b>	<b>5</b>	<b>293</b>	<b>54</b>

Table 3.5.5 Promotions by salary band for the period 1 April 2024 and 31 March 2024

Salary Band	Employees 1 April 2023	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)	36	0	0	25	69
Skilled (Levels 3-5)	119	2	2	42	35
Highly skilled production (Levels 6-8)	166	8	5	78	47
Highly skilled supervision (Levels 9-12)	181	15	8	129	71

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Senior Management (Level 13-16)	37	3	8	19	51
<b>Total</b>	<b>539</b>	<b>28</b>	<b>5</b>	<b>293</b>	<b>54</b>



### 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 2024

Occupational Category	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Clerical Support Workers	23	2	0	1	76	3	0	0	105
Elementary Occupations	9	0	0	0	35	1	0	0	45
Managers	12	2	2	2	11	1	2	1	33
Plant, Machine Operators and Assemblers	7	1	0	0	0	0	0	0	8
Professionals	111	3	1	2	151	2	2	4	276
Protective And Rescue Service Workers, Social and Health Sciences Supplementary and Support Personnel	0	0	0	0	2	0	0	0	2
Skilled Agricultural, Forestry, Fishery, Craft and Related Trade Workers	0	0	0	0	0	0	0	0	0
Security And Custodial Personnel	0	0	0	0	0	0	0	0	0
Technicians And Associate Technical Occupations	6	1	0	0	5	1	0	1	14
Developmental Programmes (Interns & Learners)	45	0	0	0	74	0	0	0	119
<b>Total</b>	<b>213</b>	<b>9</b>	<b>3</b>	<b>5</b>	<b>354</b>	<b>8</b>	<b>4</b>	<b>6</b>	<b>602</b>
Employees With Disabilities	3	1	0	0	8	0	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 2024

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	11	2	1	2	10	1	2	1	30
Professionally Qualified and Experienced Specialists and Mid-Management	58	4	0	2	61	2	2	4	133
Skilled Technical and Academically Qualified Workers, Junior Management, Supervisors, Foreman, and Superintendents	71	2	1	1	136	4	0	1	216
Semi-Skilled and Discretionary Decision Making	23	1	0	0	42	0	0	0	66
Unskilled And Defined Decision Making	4	0	0	0	30	1	0	0	35
Developmental Programmes (Interns & Learners)	45	0	0	0	74	0	0	0	119
<b>Total</b>	<b>213</b>	<b>9</b>	<b>3</b>	<b>5</b>	<b>354</b>	<b>8</b>	<b>4</b>	<b>6</b>	<b>602</b>
Employees with disabilities	3	1	0	0	8	0	0	1	13

Table 3.6.3 Recruitment for the period 1 April 2023 to 31 March 2024

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	1	0	0	0	0	0	0	2
Professionally Qualified and Experienced Specialists and Mid-Management	5	0	0	0	2	0	0	0	7
Skilled Technical and Academically Qualified Workers, Junior Management, Supervisors, Foreman, and Superintendents	18	1	0	0	28	0	0	0	47
Semi-Skilled and Discretionary Decision Making	4	0	0	0	12	0	0	0	16
Unskilled And Defined Decision Making		0	0	0		0	0	0	0
Developmental Programmes (Interns & Learners)	52	0	0	0	81	0	0	0	133
<b>Total</b>	<b>80</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>123</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>205</b>
Transfers to the Department	4	0	0	0	0	0	0	0	4

Total including transfers to the Department	84	2	0	0	123	0	0	0	209
Employees with disabilities	0	0	0	0	1	0	0	0	1

Table 3.6.4 Promotions for the period 1 April 2023 to 31 March 2024

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	0	0	2	0	3
Professionally Qualified and Experienced Specialists and Mid-Management	2	1	0	0	3	0	1	0	7
Skilled Technical and Academically Qualified Workers, Junior Management, Supervisors, Foreman, and Superintendents	6	0	0	1	9	0	0	0	16
Semi-Skilled and Discretionary Decision Making	1	0	0	0	1	0	0	0	2
Unskilled And Defined Decision Making	0	0	0	0	0	0	0	0	0
Developmental Programmes (Interns & Learners)	10	1	0	1	13	0	3	0	28
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>
Employees with disabilities	0	0	0	0	0	0	0	0	0

Table 3.6.5 Terminations for the period 1 April 2023 to 31 March 2024

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	4	0	0	0	1	1	0	0	6
Professionally Qualified and Experienced Specialists and Mid-Management	6	0	0	0	7	0	0	0	13
Skilled Technical and Academically Qualified Workers, Junior Management, Supervisors, Foreman, and Superintendents	15	1	0	0	27	0	0	0	43
Semi-Skilled and Discretionary Decision Making	4	0	0	0	14	0	0	0	18
Unskilled And Defined Decision Making	0	0	0	0	1	0	0	0	1
Developmental Programmes (Interns & Learners)	24	0	0	0	32	0	1	0	57
<b>Total</b>	<b>53</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>82</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>138</b>
Transfers out of the Department	6	0	0	0	6	0	0	0	12
<b>Total including transfers out of the Department</b>	<b>59</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>88</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>150</b>
Employees with Disabilities	2	0	0	0	0	0	0	0	2

Table 3.6.6 Disciplinary action for the period 1 April 2023 to 31 March 2024

Disciplinary Action	Male			Female			Total		
	African	Coloured	Indian	White	African	Coloured		Indian	White
Final Written Warning	0	0	0	0	1	0	0	0	1
Suspension Without Salary	0	0	0	0	2	0	0	0	2
Dismissal	0	0	0	0	0	0	0	0	0
Written Warning	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3</b>

Table 3.6.7 Skills development for the period 1 April 2023 to 31 March 2024

Occupational Category	Male			Female			Total		
	African	Coloured	Indian	White	African	Coloured		Indian	White
Clerical Support Workers	25	1	0	0	48	2	0	0	76
Elementary Occupations	6	0	0	0	35	1	0	0	42
Managers	12	1	1	2	11	1	1	1	30
Plant, Machine Operators and Assemblers	9	1	0	0	3	0	0	0	13
Professionals	85	5	0	7	111	2	2	4	216
Protective And Rescue Service Workers, Social and Health Sciences Supplementary and Support Personnel	0	0	0	0	0	0	0	0	0
Skilled Agricultural, Forestry, Fishery, Craft and Related Trade Workers	0	0	0	0	0	0	0	0	0
Security And Custodial Personnel	0	0	0	0	0	0	0	0	0
Technicians And Associate Technical Occupations	27	1	0	0	0	34	3	0	65
Developmental Programmes (Interns & Learners)	47	0	0	0	63	0	0	0	110
<b>Total</b>	<b>211</b>	<b>9</b>	<b>1</b>	<b>9</b>	<b>271</b>	<b>40</b>	<b>6</b>	<b>5</b>	<b>552</b>
<b>Employees with disabilities</b>	3	1	0	0	8	0	0	1	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 2023

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	6	6	100
Salary Level 13	32	28	28	100
<b>Total</b>	<b>43</b>	<b>36</b>	<b>36</b>	<b>100</b>

Table 3.7.2 Reasons for not having concluded Performance agreements for all SMS members as on 31 May 2023

Reasons
Not applicable

Table 3.7.3 Disciplinary steps taken against SMS members for not having concluded Performance agreements as on 31 May 2023

Reasons
Not applicable



### 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 1 April 2023 to 31 March 2024**

Race and Gender	Beneficiary Profile			Cost	
	Number of beneficiaries	Number of employees	% of total within group	Cost (R'000)	Average cost per employee
<b>African</b>	0	354	0	R 0.00	R 0.00
	0	213	0	R 0.00	R 0.00
<b>Asian</b>	0	8	0	R 0.00	R 0.00
	0	9	0	R 0.00	R 0.00
<b>Coloured</b>	0	4	0	R 0.00	R 0.00
	0	3	0	R 0.00	R 0.00
<b>White</b>	0	6	0	R 0.00	R 0.00
	0	5	0	R 0.00	R 0.00
<b>Total</b>	<b>0</b>	<b>602</b>	<b>0</b>	<b>R 0.00</b>	<b>R 0.00</b>



Table 3.8.2 Performance Rewards by salary band for personnel below Senior Management Service for the period 1 April 2023 to 31 March 2024

Salary Band	Beneficiary Profile			Cost		Total cost as a % of the total personnel expenditure
	Number of beneficiaries	Number of employees	% of total within salary bands	Total Cost (R'000)	Average cost per employee	
Lower Skilled (Levels 1-2)	0	35	0	R 0.00	R 0.00	0
Skilled (Level 3-5)	0	185	0	R 0.00	R 0.00	0
Highly Skilled Production (Level 6-8)	0	161	0	R 0.00	R 0.00	0
Highly Skilled Supervision (Level 9-12)	0	188	0	R 0.00	R 0.00	0
<b>Total</b>	<b>0</b>	<b>569</b>	<b>0</b>	<b>R 0.00</b>	<b>R 0.00</b>	<b>0</b>

Table 3.8.3 Performance Rewards by critical occupation for the period 1 April 2023 to 31 March 2024

Critical Occupation	Beneficiary Profile			Cost	
	Number of beneficiaries	Number of employees	% of total within occupation	Total Cost (R'000)	Average cost per employee
Administrative And Governance Policy Manager	0	1	0	R 0.00	R 0.00
Administrative Related	0	13	0	R 0.00	R 0.00
Cleaners In Offices Workshops Hospitals Etc.	0	5	0	R 0.00	R 0.00
Client Inform Clerks (Switchboard Reception Inform Clerks)	0	1	0	R 0.00	R 0.00
Communication And Information Related	0	1	0	R 0.00	R 0.00
Economists	0	1	0	R 0.00	R 0.00
Finance And Economics Related	0	54	0	R 0.00	R 0.00
Financial And Related Professionals	0	178	0	R 0.00	R 0.00
Financial Clerks and Credit Controllers	0	26	0	R 0.00	R 0.00
Head Of Department/Chief Executive Officer	0	1	0	R 0.00	R 0.00
Human Resources & OD & Relate Prof	0	28	0	R 0.00	R 0.00
Human Resources Clerks	0	4	0	R 0.00	R 0.00
Information Technology Related	0	3	0	R 0.00	R 0.00
Language Practitioners Interpreters & Other Communicators	0	5	0	R 0.00	R 0.00
Library Mail and Related Clerks	0	13	0	R 0.00	R 0.00
Light Vehicle Drivers	0	8	0	R 0.00	R 0.00
Logistical Support Personnel	0	1	0	R 0.00	R 0.00
Material-Recording and Transport Clerks	0	2	0	R 0.00	R 0.00

Critical Occupation	Beneficiary Profile			Cost	
	Number of beneficiaries	Number of employees	% of total within occupation	Total Cost (R'000)	Average cost per employee
Messengers Porters And Deliverers	0	7	0	R 0.00	R 0.00
Office Cleaner	0	33	0	R 0.00	R 0.00
Other Administrative & Related Clerks and Organisers	0	144	0	R 0.00	R 0.00
Other Information Technology Personnel.	0	3	0	R 0.00	R 0.00
Other Occupations	0	1	0	R 0.00	R 0.00
Personal Assistant	0	1	0	R 0.00	R 0.00
Professional Nurse	0	1	0	R 0.00	R 0.00
Risk Management and Security Services	0	3	0	R 0.00	R 0.00
Secretaries & Other Keyboard Operating Clerks	0	33	0	R 0.00	R 0.00
Security Officers	0	1	0	R 0.00	R 0.00
Senior Managers	0	30	0	R 0.00	R 0.00
<b>Total</b>	<b>0</b>	<b>602</b>	<b>0</b>	<b>R 0.00</b>	<b>R 0.00</b>

Table 3.8.4 Performance related rewards (cash bonus), by salary band for Senior Management Service for the period 1 April 2023 to 31 March 2024

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	23	0	R 0.00	R 0.00	0
Senior Management Service Band B (Level 14)	0	7	0	R 0.00	R 0.00	0
Senior Management Service Band C (Level 15)	0	1	0	R 0.00	R 0.00	0
Senior Management Service Band D (Level 16)	0	2	0	R 0.00	R 0.00	0
<b>Total</b>	<b>0</b>	<b>33</b>	<b>0</b>	<b>R 0.00</b>	<b>R 0.00</b>	<b>0</b>

## 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 1 April 2023 to 31 March 2024**

Salary Band	01 April 2023		31 March 2024		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	50	0	0	-1	100
Senior Management (Level 13-16)	0	0	0	0	0	0
Contract (Levels 1-2)	0	0	0	0	0	0
Contract (Levels 3-5)	0	0	0	0	0	0
Contract (Levels 6-8)	1	50	1	100	0	0
Contract (Levels 9-12)	0	0	0	0	0	0
Contract (Levels 13-16)	0	0	0	0	0	0
<b>Total</b>	<b>2</b>	<b>100</b>	<b>1</b>	<b>100</b>	<b>-1</b>	<b>100</b>

**Table 3.9.2 Foreign workers by major occupation for the period 1 April 2023 to 31 March 2024**

Major Occupation	01 April 2023		31 March 2024		Change	
	Number	% of total	Number	% of total	Number	% Change
Finance And Economics Related	1	50	0	0	-1	100
Financial And Related Professionals	1	50	0	0	-1	100
Financial Accountant	0	0	1	100	1	-100
<b>Total</b>	<b>2</b>	<b>100</b>	<b>1</b>	<b>100</b>	<b>-1</b>	<b>100</b>

### 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 1 January 2023 to 31 December 2023*

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 Skilled (Levels 1-2)	129	73	35	8	4	R73
Skilled (Levels 3-5)	267	79	45	11	6	R283
Highly Skilled Production (Levels 6-8)	884	71	161	39	5	R1 513
Highly Skilled Supervision (Levels 9-12)	1160	79	152	37	8	R3 642
Senior Management (Level 13-16)	173	81	24	6	7	R852
<b>Total</b>	<b>2613</b>	<b>76</b>	<b>417</b>	<b>100</b>	<b>6</b>	<b>R6 363</b>



**Table 3.10.2 Disability leave (temporary and permanent) for the period 1 January 2023 to 31 December 2023**

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	R0
Skilled (Levels 3-5)	333	100	1	9	333	R327
Highly Skilled Production (Levels 6-8)	26	100	2	18	13	R45
Highly Skilled Supervision (Levels 9-12)	200	100	7	64	29	R651
Senior Management (Level 13-16)	40	100	1	9	40	R203
<b>Total</b>	<b>599</b>	<b>100</b>	<b>11</b>	<b>100</b>	<b>54</b>	<b>R1 227</b>

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

**Table 3.10.3 Annual Leave for the period 1 January 2023 to 31 December 2023**

Salary Band	Total days taken	Number of Employees using annual leave	Average per employee
Lower Skilled (Levels 1-2)	1368	104	13
Skilled (Levels 3-5)	1463	78	19
Highly Skilled Production (Levels 6-8)	4675.25	290	16
Highly Skilled Supervision (Levels 9-12)	4720	201	23
Senior Management (Level 13-16)	877	35	25
<b>Total</b>	<b>13103.25</b>	<b>708</b>	<b>19</b>

**Table 3.10.4 Capped leave for the period 1 January 2023 to 31 December 2023**

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 2024
Lower Skilled (Levels 1-2)	0	0	0	0
Skilled (Levels 3-5)	1	1	1	3
Highly Skilled Production (Levels 6-8)	0	0	0	5
Highly Skilled Supervision (Levels 9-12)	5	2	3	4
Senior Management (Level 13-16)	0	0	0	1
<b>Total</b>	<b>6</b>	<b>3</b>	<b>2</b>	<b>3</b>

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

**Table 3.10.5 Leave payouts for the period 1 April 2023 and 31 March 2024**

Reason	Total amount (R'000)	Number of employees	Average per employee (R'000)
Leave payouts for 2023/24 due to non-utilisation of leave for the previous cycle	R384	15	R26
Capped leave payouts on termination of service for 2023/24	R	0	R
Current leave payouts on termination of service for 2023/24	R1 667	60	R28
<b>Total</b>	<b>R2 051</b>	<b>75</b>	<b>R27</b>



### 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. H Venter, Acting Director: HRM & D
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 R 8,636,000. 0 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,

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Question	Yes	No	Details, if yes
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		<p>prevention, treatment &amp; care). Occupational Health and Safety services. Have also launched Physical Activities Programme for the Department.</p> <p>Nkau Moatshe and Boitumelo Modibane (Financial Governance)            Connie Lefenya and Lerato Khumalo (Administration)            Kelebogile Kgosi (Asset &amp; Liabilities)            Joshua Motlhabane (Sustainable Resource Management)            The following are from EHWP: Thabo Ntsheni, Makazen Modise, Johannah Jonker, Mirriam Harry, Sister Elizabeth Mokgothu, Tinyiko Manganke and Baitse Lekalaka</p>
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		<p>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 and Health and Productivity Management (HPM) policies.</p>

Question	Yes	No	Details, if yes
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 Supplement Distribution Guideline Supplements distributed on disclosure to EHWP Counsellors or the Professional Nurse Confidentiality is observed at all times
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 2023 -24 a total of 101 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 1 April 2023 and 31 March 2024**

Subject Matter	Date
Res 2 of 2023 - Agreement on the payment of a salary adjustment in the public service for the financial years 2023/2024 and 2024/2025	31-Mar-23
Res 3 of 2023 - Enforcement of collective agreements in the public service	13-Jul-23

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 1 April 2023 and 31 March 2024**

Outcomes Of Disciplinary Hearings	Number	% of total
Correctional Counselling	0	0
Verbal Warning	0	0
Written Warning	0	0
Final Written Warning	1	14
Suspended Without Pay	2	29
Fine	0	0
Demotion	0	0
Dismissal	0	0
Not Guilty	0	0
Case Withdrawn	4	57
<b>Total</b>	<b>7</b>	<b>100</b>

**Table 3.12.3 Types of misconduct addressed at disciplinary hearings for the period 1 April 2023 and 31 March 2024**

Type Of Misconduct	Number	% of total
Unauthorised Removal of State Property	0	0
Absenteeism	1	14
Fraudulent Misrepresentation	0	0
Failure To Comply with Procurement Process	2	29
Negligence	0	0
Undue Benefit	2	29
Non-Disclosure of Business Interest	2	29
Unauthorised Use of State Property	0	0
<b>Total</b>	<b>7</b>	<b>100</b>

**Table 3.12.4 Grievances logged for the period 1 April 2023 and 31 March 2024**

Grievances	Number	% of Total
Number of grievances resolved	1	100
Number of grievances not resolved	0	0
<b>Total number of grievances lodged</b>	<b>1</b>	<b>100</b>

Table 3.12.5 Disputes logged with Councils for the period 1 April 2023 and 31 March 2024

Disputes	Number	% of Total
Number of disputes upheld	1	100
Number of disputes dismissed	0	0
<b>Total number of disputes lodged</b>	<b>1</b>	<b>100</b>

Table 3.12.6 Strike actions for the period 1 April 2023 and 31 March 2024

Total number of persons working days lost	0
Total costs working days lost	R0.00
Amount recovered as a result of no work no pay (R'000)	R0.00

Table 3.12.7 Precautionary suspensions for the period 1 April 2023 and 31 March 2024

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)	R0.00

### 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 1 April 2023 and 31 March 2024*

Occupational Category	Gender	Number of employees as at 1 April 2023	Training needs identified at start of the reporting period				Total
			Learnerships	Skills Programmes & other short courses	Other forms of training		
Legislators, senior officials and managers	Female	17	0	12	0	12	
	Male	20	0	13	0	13	
Professionals	Female	161	0	77	0	77	
	Male	113	0	56	0	56	
Technicians and associate professionals	Female	7	0	37	0	37	
	Male	6	0	21	0	21	
Clerks	Female	81	0	28	0	28	
	Male	24	0	8	0	8	
Service and sales workers	Female	3	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	4	0	4	
	Male	8	0	8	0	8	



Occupational Category	Gender	Number of employees as at 1 April 2023	Training needs identified at start of the reporting period				Total
			Learnerships	Skills Programmes & other short courses	Other forms of training		
Elementary occupations	Female	36	0	15	0	15	
	Male	9	0	13	0	13	
Developmental Programmes (Interns & Learners)	Female	32	0	81	0	81	
	Male	20	0	62	0	62	
Sub Total	Female	338	0	254	0	254	
	Male	201	0	181	0	181	
Total		539	0	435	0	435	

Table 3.13.2 Training provided for the period 1 April 2023 and 31 March 2024

Occupational Category	Gender	Number of employees as at 1 April 2023	Training provided within the reporting period				Total
			Learnerships	Skills Programmes & other short courses	Other forms of training		
Legislators, senior officials and managers	Female	17	0	1	0	1	
	Male	20	0	2	0	2	
Professionals	Female	161	0	156	0	156	
	Male	113	0	87	0	87	
Technicians and associate professionals	Female	7	0	38	0	38	
	Male	6	0	26	0	26	
Clerks	Female	81	0	45	0	45	
	Male	24	0	17	0	17	



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Occupational Category	Gender	Number of employees as at 1 April 2023	Training provided within the reporting period			Total
			Learnerships	Skills Programmes & other short courses	Other forms of training	
Service and sales workers	Female	3	0	2	0	2
	Male	1	0	2	0	2
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	0	0	0
Elementary occupations	Female	36	0	0	0	0
	Male	9	0	0	0	0
Developmental Programmes (Interns & Learners)	Female	32	26	87	0	113
	Male	20	10	55	0	65
Sub Total	Female	338	26	329	0	355
	Male	201	10	189	0	199
Total		539	36	518	0	554

### 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 1 April 2023 and 31 March 2024

Nature Of Injury on Duty	Number	% of total
Required basic medical attention only	19	50
Temporary Total Disablement	19	50
Permanent Disablement	0	0
Fatal	0	0
<b>Total</b>	<b>38</b>	<b>100</b>

### 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 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 1 April 2023 and 31 March 2024

Project Title	Total number of consultants that worked on project	Duration (work days)	Contract value in Rand
E2 Walker Technical Support	1	24 months	R 600,000.00
Supporting and Maintenance of E2 Financial System	1	12 months	R 2,037,101.88
Supporting and Maintenance of the mainframe relating Database Administration	1	12 months	R 783,932.04
Municipal Financial Recovery Services	9	10 months	R59,253,867.06
Project Management Co-ordination and Administration Office for implementation of the Municipal Financial Recovery Plans	1	36 months	R49,477,919.00
Appointment of Provincial Executive Representatives to assist with the implementation of the Municipal Financial Recovery Plans	15	36 months	R65,204,356.35
Whistle blowing and Hotline Service	1	60 months	R221,490.00
Maintenance of grounds	1	12 months	R117,600.00
Installation and maintenance of health and hygiene services	2	1 month	R1,094,188.00
Physical security services	7	12 months	R4,357,059.11
Departmental Health and Wellness	1	24 months	R230,400.00
Administrative of ill Health and Sick leave	1	As and when required	R146,836.85
Qualification verification	1	As and when required	R138,434.68
Disposal of hazardous waste	1	Once-off	R326,300.00
<b>Total Number of Projects</b>	<b>Total individual consultants</b>	<b>Total duration Work days</b>	<b>Total contract value in Rand</b>
14	43	N/A	R183,989,483.97

Table 3.15.2 Analysis of consultant appointments using appropriated funds, in terms of Historically Disadvantaged Individuals (HDIs) for the period 1 April 2023 and 31 March 2024

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

Table 3.15.3 Report on consultant appointments using Donor funds for the period 1 April 2023 and 31 March 2024

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

Total Number of Projects	Total individual consultants	Total duration Work days	Total contract value in Rand
N/A	N/A	N/A	N/A

Table 3.15.4 Analysis of consultant appointments using Donor funds, in terms of Historically Disadvantaged Individuals (HDIs) for the period 1 April 2023 and 31 March 2024

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

**3.16. Severance Packages**

**Table 3.16.1 Granting of employee-initiated severance packages for the period 1 April 2023 and 31 March 2024**

Salary Band	Number of applications received	Number of applications referred to the MPESA	Number of applications supported by MPESA	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
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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# **PART E: PFMA COMPLIANCE REPORT**

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

### 1.1. Irregular expenditure

#### a) Reconciliation of irregular expenditure

Description	2023/2024	2022/2023
	R'000	R'000
Opening balance	-	-
Adjustment to opening balance	-	-
Opening balance as restated	-	-
Add: Irregular expenditure confirmed	-	-
Less: Irregular expenditure condoned	-	-
Less: Irregular expenditure not condoned and removed	-	-
Less: Irregular expenditure recoverable <sup>1</sup>	-	-
Less: Irregular expenditure not recoverable and written off	-	-
<b>Closing balance</b>	<b>-</b>	<b>-</b>

#### Reconciling notes

Description	2023/2024	2022/2023
	R'000	R'000
Irregular expenditure that was under assessment	-	-
Irregular expenditure that relates to the prior year and identified in the current year	-	-
Irregular expenditure for the current year	-	-
<b>Total</b>		

#### b) Details of irregular expenditure (under assessment, determination, and investigation)

Description <sup>2</sup>	2023/2024	2022/2023
	R'000	R'000
Irregular expenditure under assessment	-	-
Irregular expenditure under determination	-	-
Irregular expenditure under investigation	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

<sup>1</sup> Transfer to receivables

<sup>2</sup> Group similar items



**c) Details of irregular expenditure condoned**

Description	2023/2024	2022/2023
	R'000	R'000
Irregular expenditure condoned	-	-
<b>Total</b>		

**d) Details of irregular expenditure removed - (not condoned)**

Description	2023/2024	2022/2023
	R'000	R'000
Irregular expenditure NOT condoned and removed		
<b>Total</b>		

**e) Details of irregular expenditure recoverable**

Description	2023/2024	2022/2023
	R'000	R'000
Irregular expenditure recoverable		
<b>Total</b>		

**f) Details of irregular expenditure written off (irrecoverable)**

Description	2023/2024	2022/2023
	R'000	R'000
Irregular expenditure written off		
<b>Total</b>		

**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
<b>Total</b>



**h) Details of irregular expenditure cases where an institution is involved in an inter-institutional arrangement (where such institution is responsible for the non-compliance)<sup>3</sup>**

Description	2023/2024	2022/2023
	R'000	R'000
None		
<b>Total</b>		

**i) Details of disciplinary or criminal steps taken as a result of irregular expenditure**

Disciplinary steps taken
None

**1.2. Fruitless and wasteful expenditure**

**a) Reconciliation of fruitless and wasteful expenditure**

Description	2023/2024	2022/2023
	R'000	R'000
Opening balance	-	-
Adjustment to opening balance	-	-
Opening balance as restated	-	-
Add: Fruitless and wasteful expenditure confirmed	-	-
Less: Fruitless and wasteful expenditure recoverable <sup>4</sup>	-	-
Less: Fruitless and wasteful expenditure not recoverable and written off	-	-
<b>Closing balance</b>	-	-

**Reconciling notes**

Description	2023/2024	2022/2023
	R'000	R'000
Fruitless and wasteful expenditure that was under assessment		
Fruitless and wasteful expenditure that relates to the prior year and identified in the current year		
Fruitless and wasteful expenditure for the current year		
<b>Total</b>		

**b) Details of fruitless and wasteful expenditure (under assessment, determination, and investigation)**

<sup>3</sup> Refer to paragraphs 3.12, 3.13 and 3.14 of Annexure A (PFMA Compliance and Reporting Framework) to National Treasury Instruction No. 4 of 2022/2023

<sup>4</sup> Transfer to receivables

Description <sup>5</sup>	2023/2024	2022/2023
	R'000	R'000
Fruitless and wasteful expenditure under assessment	-	-
Fruitless and wasteful expenditure under determination	-	-
Fruitless and wasteful expenditure under investigation	-	-
<b>Total</b>	-	-

**c) Details of fruitless and wasteful expenditure recoverable**

Description	2023/2024	2022/2023
	R'000	R'000
Fruitless and wasteful expenditure recoverable	-	-
<b>Total</b>	-	-

*Include discussion here where deemed relevant.*

**d) Details of fruitless and wasteful expenditure not recoverable and written off**

Description	2023/2024	2022/2023
	R'000	R'000
Fruitless and wasteful expenditure written off	-	-
<b>Total</b>	-	-

*Include discussion here where deemed relevant.*

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

Disciplinary steps taken
<b>Total</b>

*Include discussion here where deemed relevant.*

<sup>5</sup>Group similar items

### 1.3. Unauthorised expenditure

#### a) Reconciliation of unauthorised expenditure

Description	2023/2024	2022/2023
	R'000	R'000
Opening balance	-	-
Adjustment to opening balance	-	-
Opening balance as restated	-	-
Add: unauthorised expenditure confirmed	-	-
Less: unauthorised expenditure approved with funding	-	-
Less: unauthorised expenditure approved without funding	-	-
Less: unauthorised expenditure recoverable <sup>6</sup>	-	-
Less: unauthorised not recoverable and written off <sup>7</sup>	-	-
<b>Closing balance</b>	<b>-</b>	<b>-</b>

#### Reconciling notes

Description	2023/2024	2022/2023
	R'000	R'000
Unauthorised expenditure that was under assessment	-	-
Unauthorised expenditure that relates to the prior year and identified in the current year	-	-
Unauthorised expenditure for the current year	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

#### b) Details of unauthorised expenditure (under assessment, determination, and investigation)

Description <sup>8</sup>	2023/2024	2022/2023
	R'000	R'000
Unauthorised expenditure under assessment	-	-
Unauthorised expenditure under determination	-	-
Unauthorised expenditure under investigation	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

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

#### a) Details of material losses through criminal conduct

Material losses through criminal conduct	2023/2024	2022/2023
	R'000	R'000
Theft	-	-

<sup>6</sup> Transfer to receivables-

<sup>7</sup> This amount may only be written off against available savings

<sup>8</sup> Group similar items

Other material losses	-	-
Less: Recoverable	-	-
Less: Not recoverable and written off	-	-
<b>Total</b>	-	-

**b) Details of other material losses**

Nature of other material losses	2023/2024	2022/2023
	R'000	R'000
None		
<b>Total</b>		

**c) Other material losses recoverable**

Nature of losses	2023/2024	2022/2023
	R'000	R'000
	-	-
<b>Total</b>	-	-

**d) Other material losses not recoverable and written off**

Nature of losses	2023/2024	2022/2023
	R'000	R'000
	-	-
<b>Total</b>	-	-

## 2. LATE AND/OR NON-PAYMENT OF SUPPLIERS

Description	Number of invoices	Consolidated Value
		R'000
Valid invoices received	3 661	299 244
Invoices paid <b>within</b> 30 days or agreed period	3 661	299 244
Invoices paid <b>after</b> 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 355 sundry payments to the value of R15,386,000. 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 Provincial Internal Audit Office	MSB Consultancy CC	The tender that was issued for provision of security services at two of the Department's leased buildings was cancelled. The Department obtained approval for a deviation in line with PFMA SCM Instruction Note 03 of 2021/2022, 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 buildings due to the possibility of damage to property or a resultant loss of	N/A	1,192
	Red Hawks Army Protection Project (Pty) Ltd			625
Security Services at Provincial SCM Office	Keebine Security and General Maintenance (Pty) Ltd			547
	Bohlale Risk Protection (Pty) Ltd			181

		property.		
<b>Total</b>				<b>2,545</b>

### 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
Implementation of the Municipal Financial Recovery Services	Pamoja IMI MAT Consortium	Expansion	NWDF01/2020	7,669	-	7,360
Implementation of the Municipal Financial Recovery Services	Thuso Financial Consultants (Pty) Ltd	Expansion	NWDF01/2020	8,819	-	7,590
<b>Total</b>				<b>16 488</b>		<b>14950</b>

# PART F: FINANCIAL INFORMATION

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**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 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 148 to 266, which comprise the appropriation statement, statement of financial position as at 31 March 2024, 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 2024 and its financial performance and cash flows for the year then ended in accordance with Modified Cash Standard (MCS) prescribe National Treasury and the requirements of the Public Finance Management Act 1 of 1999 (PFMA) and the Division of Revenue Act 5 of 2023 (Dora).

#### Basis for opinion

3. I conducted my audit in accordance with the International Standards on Auditing (ISAs). My responsibilities under those standards are further described in the 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.

### **Impairment of receivables**

7. As disclosed in note 14.6 to the financial statements, an impairment loss of R18 491 000 was incurred as a result of delays in recovering overpayments from the service provider.

### **Other matter**

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

### **Unaudited supplementary schedules**

9. The supplementary information set out on pages 267 to 307 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 financial statements**

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

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

### **Report on the audit of the annual performance report**

14. 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 the selected programmes presented in the annual performance report. The accounting officer is responsible for the preparation of the annual performance report.

15. I selected the following programmes presented in the annual performance report for the year ended 31 March 2024 for auditing. I selected programmes that measure the department performance on its primary mandated functions and that are of significant national, community or public interest.

<b>Programme</b>	<b>Page numbers</b>	<b>Purpose</b>
<b>Programme 2: sustainable resource management</b>	[31-36]	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 of the North West provincial expenditures.
<b>Programme 3: assets and liabilities</b>	[37-40]	The purpose of this programme is to provide policy direction on the effective asset management in the province, implementation and monitoring of supply chain management (SCM) in the province and implementation, and the Management of the Electronic Tendering System (ETS) in the province.
<b>Programme 4: financial governance</b>	[41-45]	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 the MCS to GRAP accounting in line with the PFMA, which relates to the core mandate of the department.

16. 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 the department's planning and delivery on its mandate and objectives.

17. I performed procedures to test whether:

- the indicators used for planning and reporting on performance can be linked directly to the departments mandate and the achievement of its planned objectives
- the indicators relevant for measuring the department's performance against its primary mandated and prioritised functions and planned objectives are included
- the indicators are well defined to ensure that they are easy to understand and can be applied consistently, as well as verifiable so 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 those 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 and is comparable and understandable
- there is adequate supporting evidence for the achievements reported and for the reasons provided for any over-achievement of targets.

18. I performed the procedures for the purpose of reporting material findings only; and not to express an assurance opinion or conclusion.
19. I did not identify any material findings on the reported performance information for the selected programmes.

#### **Report on compliance with legislation**

20. 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 compliance with legislation.
21. 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.
22. 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.
23. I did not identify any material non-compliance with the selected legislative requirements.

#### **Other information in the annual report**

24. 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.
25. 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.
26. 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.
27. 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**

28. 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.

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

Rustenburg

31 July 2024



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 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 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 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 1 of 1999 (PFMA)	Section 38(1)(a)(iv); 38(1)(b);38(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; 8.4.1 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 16A 6.1; 16A6.2(a), (b) & (e); 16A 6.3(a);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 18; 18 (1) and (2); 25(1)(e)(i); 25(1)(e)(iii)
Prevention and Combating of Corrupt Activities Act 12 of 2004 (PRECCA)	Section 34(1)
Construction Industry Development Board Act 38 of 2000 (CIDB)	Section 18(1)
Construction Industry Development Board Regulations	CIDB regulation 17
PPPFA	Section 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 Paragraph 7.1; 7.2; 7.3; 7.5; 7.6 Paragraph 8.2; 8.5 Paragraph 9.1; 9.2 Paragraph 11.2  Paragraph 12.1 and 12.2
PPR 2022	Paragraph 4.1; 4.2; 4.3; 4.4 Paragraph 5.1; 5.2; 5.3; 5.4
National Treasury instruction 1 of 2015/16	Paragraph 3.1; 4.1; 4.2
NT SCM instruction note 3 2021/22	Paragraph 4.3; 4.4; 4.4 (a);4.4 (c) -(d) Paragraph 7.2; 7.6
NT SCM instruction note 11 2020/21	Paragraph 3.1; 3.4 (b); 3.9s
NT SCM instruction note 2 of 2021/22	Paragraph 3.2.1; 3.2.4(a); 3.3.1



## **2. ANNUAL FINANCIAL STATEMENTS**

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**NORTHWEST PROVINCIAL TREASURY  
VOTE 7**

**APPROPRIATION STATEMENT  
for the year ended 31 March 2024**

Appropriation per programme										
		2023/24					2022/23			
Programme	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	R'000
1. Administration	190 950	-	(15 193)	175 757	173 109	2 648	98,5%	158 125	157 525	
2. Sustainable Resource Management	148 590	-	23 170	171 760	171 589	171	99,9%	128 437	127 374	
3. Asset and Liabilities Management	50 671	-	(4 050)	46 621	42 784	3 837	91,8%	50 613	48 585	
4. Financial Governance	164 697	-	(3 927)	160 770	160 469	301	99,8%	150 921	149 206	
<b>Subtotal</b>	<b>554 908</b>	<b>-</b>	<b>-</b>	<b>554 908</b>	<b>547 951</b>	<b>6 957</b>	<b>98,7%</b>	<b>488 096</b>	<b>482 690</b>	
<b>Reconciliation with statement of financial performance</b>										
<b>ADD</b>										
Departmental receipts				160 876						113 364
NRF Receipts				-						
Aid assistance				-						
<b>Actual amounts per statement of financial performance (Total revenue)</b>				<b>715 784</b>				<b>601 460</b>		
<b>ADD</b>										
Aid assistance										
Prior year unauthorised expenditure approved without funding										
<b>Actual amounts per statement of financial performance (Total expenditure)</b>					<b>547 951</b>				<b>482 690</b>	

**NORTHWEST PROVINCIAL TREASURY  
VOTE 7**

**APPROPRIATION STATEMENT  
for the year ended 31 March 2024**

Appropriation per economic classification	2023/24						2022/23		
	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
<b>Economic classification</b>									
<b>Current payments</b>	<b>541 591</b>	<b>(20 526)</b>	<b>(14 890)</b>	<b>506 175</b>	<b>499 900</b>	<b>6 275</b>	<b>98,8%</b>	<b>464 110</b>	<b>459 182</b>
Compensation of employees	347 261	(17 773)	(8 600)	320 888	317 898	2 990	99,1%	316 080	313 363
Salaries and wages	301 000	(12 867)	(8 600)	279 533	277 483	2 050	99,3%	275 561	273 778
Social contributions	46 261	(4 906)	-	41 355	40 415	940	97,7%	40 519	39 585
Goods and services	194 330	(2 753)	(6 290)	185 287	182 003	3 284	98,2%	148 030	145 819
Administrative fees	762	(467)	-	295	295	-	100,0%	366	362
Advertising	6 135	(409)	(500)	5 226	5 153	73	98,6%	4 143	4 139
Minor assets	1 205	(406)	-	799	628	171	78,6%	638	577
Audit costs: External	8 580	(2 033)	-	6 547	6 524	23	99,6%	6 096	6 095
Bursaries: Employees	1 074	(523)	-	551	550	1	99,8%	668	668
Catering: Departmental activities	10 509	(2 346)	-	8 163	7 999	164	98,0%	8 094	8 074
Communication (G&S)	13 783	3 019	(3 927)	12 875	12 736	139	98,9%	13 379	13 229
Computer services	8 344	(1 508)	-	6 836	6 835	1	100,0%	6 337	6 333
Consultants: Business and advisory services	48 342	15 168	(150)	63 360	63 020	340	99,5%	42 270	42 174
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	1 100	1 798	(100)	2 798	2 798	-	100,0%	1 104	1 104

**NORTHWEST PROVINCIAL TREASURY  
VOTE 7**

**APPROPRIATION STATEMENT  
for the year ended 31 March 2024**

Appropriation per economic classification	2023/24							2022/23	
	Approved Budget R'000	Shifting of Funds R'000	Virement R'000	Final Budget R'000	Actual Expenditure R'000	Variance %	Expenditure as % of final budget R'000	Final Budget R'000	Actual expenditure
Contractors	949	1 718	-	2 667	2 648	19	99,3%	1 338	1 338
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including government motor transport)	4 997	(145)	(450)	4 402	3 427	975	77,9%	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	-	-	-	-	-	-	-	-	-
Medasas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	6 198	(809)	(1 049)	4 340	4 170	170	96,1%	3 327	3 173

**NORTHWEST PROVINCIAL TREASURY  
VOTE 7**

**APPROPRIATION STATEMENT  
for the year ended 31 March 2024**

Appropriation per economic classification	2023/24						2022/23		
	Approved Budget R'000	Shifting of Funds R'000	Virement R'000	Final Budget R'000	Actual Expenditure R'000	Variance %	Expenditure as % of final budget R'000	Final Budget R'000	Actual expenditure
R'000									
Consumable: Stationery, printing and office supplies	14 880	(5 230)	(638)	9 012	8 840	172	98,1%	6 890	6 678
Operating leases	8 871	(137)	-	8 734	8 638	96	98,9%	8 091	8 006
Property payments	13 738	(473)	(2 686)	10 579	10 497	82	99,2%	7 210	6 820
Transport provided: Departmental activity	408	(134)	-	274	273	1	99,6%	346	346
Travel and subsistence	20 285	(8 044)	7 563	19 804	19 334	470	97,6%	17 690	16 890
Training and development	13 529	1 940	(4 230)	11 239	11 078	161	98,6%	10 162	10 113
Operating payments	1 760	(451)	-	1 309	1 289	20	98,5%	898	837
Venues and facilities	8 787	(3 241)	(123)	5 423	5 216	207	96,2%	4 903	4 783
Rental and hiring	94	(40)	-	54	54	-	100,0%	111	111
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest (Incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
<b>Transfers and subsidies</b>	<b>1 744</b>	<b>527</b>	<b>-</b>	<b>2 271</b>	<b>1 869</b>	<b>402</b>	<b>82,3%</b>	<b>3 181</b>	<b>2 844</b>
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-

**NORTHWEST PROVINCIAL TREASURY  
VOTE 7**

**APPROPRIATION STATEMENT  
for the year ended 31 March 2024**

Appropriation per economic classification	2023/24							2022/23	
	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	
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	10	-	10	9	1	90,0%	-	-
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies	-	10	-	10	9	1	90,0%	-	-
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	-	-	-	-	-	-	-	-	-

**NORTHWEST PROVINCIAL TREASURY  
VOTE 7**

**APPROPRIATION STATEMENT  
for the year ended 31 March 2024**

Appropriation per economic classification	2023/24						2022/23		
	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	
Households	1 744	517	-	2 261	1 860	401	82,3%	3 181	2 844
Social benefits	1 744	517	-	2 261	1 860	401	82,3%	3 181	2 844
Other transfers to households	-	-	-	-	-	-	-	-	-
<b>Payments for capital assets</b>	<b>11 573</b>	<b>4 909</b>	-	<b>16 482</b>	<b>16 206</b>	<b>276</b>	<b>98,3%</b>	<b>9 322</b>	<b>9 182</b>
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	11 573	4 909	-	16 482	16 206	276	98,3%	9 322	9 182
Transport equipment	-	1 848	-	1 848	1 847	1	99,9%	3 802	3 801
Other machinery and equipment	11 573	3 061	-	14 634	14 359	275	98,1%	5 520	5 381
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
<b>Payment for financial assets</b>	-	15 090	14 890	29 980	29 975	5	100,0%	11 483	11 482
<b>Total</b>	<b>554 908</b>	-	-	<b>554 908</b>	<b>547 951</b>	<b>6 957</b>	<b>98,7%</b>	<b>488 096</b>	<b>482 690</b>

**NORTHWEST PROVINCIAL TREASURY  
VOTE 7**

**APPROPRIATION STATEMENT  
for the year ended 31 March 2024**

Programme 1: ADMINISTRATION	2023/24										2022/23	
	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	R'000	R'000	
<b>Sub programme</b>												
1. OFFICE OF THE MEC	12 051	(66)	(480)	11 505	11 411	94	99,2%	10 956	10 936			
2. MANAGEMENT SERVICES	12 926	(806)	(818)	11 302	11 298	4	100,0%	9 414	9 382			
3. CORPORATE SERVICES	99 876	(3 956)	(2 745)	93 175	92 592	583	99,4%	80 943	80 776			
4. FINANCIAL MANAGEMENT (OFFICE OF THE CFO)	66 097	4 828	(11 150)	59 775	57 808	1 967	96,7%	56 812	56 431			
<b>Total for sub programmes</b>	<b>190 950</b>	<b>-</b>	<b>(15 193)</b>	<b>175 757</b>	<b>173 108</b>	<b>2 649</b>	<b>98,5%</b>	<b>158 125</b>	<b>157 525</b>			
<b>Economic classification</b>												
<b>Current payments</b>	<b>183 451</b>	<b>(2 493)</b>	<b>(15 193)</b>	<b>165 765</b>	<b>163 279</b>	<b>2 486</b>	<b>98,5%</b>	<b>155 170</b>	<b>154 584</b>			
Compensation of employees	118 636	(182)	(8 600)	109 854	109 619	235	99,8%	104 725	104 183			
Salaries and wages	102 875	1 367	(8 600)	95 642	95 408	234	99,8%	90 835	90 445			
Social contributions	15 761	(1 549)	-	14 212	14 211	1	100,0%	13 890	13 738			
Goods and services	64 815	(2 311)	(6 593)	55 911	53 660	2 251	96,0%	50 445	50 401			
Administrative fees	-	-	-	-	-	-	-	-	-			
Advertising	5 899	(218)	(500)	5 181	5 108	73	98,6%	3 952	3 951			
Minor assets	679	(182)	-	497	366	131	73,6%	110	107			
Audit costs: External	4 300	150	-	4 450	4 427	23	99,5%	4 588	4 588			
Bursaries: Employees	1 074	(523)	-	551	550	1	99,8%	668	668			
Catering: Departmental activities	2 140	11	-	2 151	2 071	80	96,3%	3 192	3 185			
Communication (G&S)	1 063	(125)	-	938	888	50	94,7%	909	905			
Computer services	4 827	(1 898)	-	2 929	2 929	-	100,0%	3 160	3 158			
Consultants: Business and advisory services	1 601	(539)	(150)	912	660	252	72,4%	1 320	1 320			



**NORTHWEST PROVINCIAL TREASURY  
VOTE 7**

**APPROPRIATION STATEMENT  
for the year ended 31 March 2024**

Programme 1: ADMINISTRATION	2023/24							2022/23	
	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
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	1 100	1 798	(100)	2 798	2 798	-	100,0%	1 104	1 104
Contractors	899	1 768	-	2 667	2 648	19	99,3%	1 322	1 322
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including government motor transport)	4 997	(145)	(450)	4 402	3 427	975	77,9%	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	5 413	(726)	(1 049)	3 638	3 566	72	98,0%	2 650	2 647

**NORTHWEST PROVINCIAL TREASURY  
VOTE 7**

**APPROPRIATION STATEMENT  
for the year ended 31 March 2024**

	2023/24						2022/23		
	Approved Budget R'000	Shifting of Funds R'000	Virement R'000	Final Budget R'000	Actual Expenditure R'000	Variance R'000	Expenditure as % of final Budget %	Final Budget R'000	Actual expenditure R'000
Consumable: Stationery, printing and office supplies	3 975	(52)	(638)	3 285	3 245	40	98,8%	1 860	1 859
Operating leases	1 106	19	-	1 125	1 080	45	96,0%	885	884
Property payments	11 136	(1 865)	(2 686)	6 585	6 503	82	98,8%	5 292	5 292
Transport provided: Departmental activity	408	(134)	-	274	273	1	99,6%	346	346
Travel and subsistence	6 333	887	(717)	6 503	6 317	186	97,1%	7 261	7 240
Training and development	5 197	(434)	(180)	4 583	4 547	36	99,2%	5 043	5 042
Operating payments	394	16	-	410	390	20	95,1%	352	352
Venues and facilities	2 180	(79)	(123)	1 978	1 813	165	91,7%	2 351	2 351
Rental and hiring	94	(40)	-	54	54	-	100,0%	111	111
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest (incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
<b>Transfers and subsidies</b>	<b>516</b>	<b>192</b>	-	<b>708</b>	<b>701</b>	<b>7</b>	<b>99,0%</b>	<b>632</b>	<b>622</b>
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	10	-	10	9	1	90,0%	-	-

**NORTHWEST PROVINCIAL TREASURY  
VOTE 7**

**APPROPRIATION STATEMENT  
for the year ended 31 March 2024**

	2023/24						2022/23		
	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
<b>Programme 1: ADMINISTRATION</b>									
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies	-	10	-	10	9	1	90,0%	-	-
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	182	-	698	692	6	99,1%	632	622
Social benefits	516	182	-	698	692	6	99,1%	632	622
Other transfers to households	-	-	-	-	-	-	-	-	-
<b>Payments for capital assets</b>	<b>6 983</b>	<b>2 301</b>	-	<b>9 284</b>	<b>9 128</b>	<b>156</b>	<b>98,3%</b>	<b>2 323</b>	<b>2 319</b>
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-

**NORTHWEST PROVINCIAL TREASURY  
VOTE 7**

**APPROPRIATION STATEMENT  
for the year ended 31 March 2024**

Programme 1: ADMINISTRATION	2023/24						2022/23		
	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
Machinery and equipment	6 983	2 301	-	9 284	9 128	156	98,3%	2 323	2 319
Transport equipment	-	1 848	-	1 848	1 847	1	99,9%	1 512	1 512
Other machinery and equipment	6 983	453	-	7 436	7 281	155	97,9%	811	807
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
<b>Payment for financial assets</b>	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>190 950</b>	<b>-</b>	<b>(15 193)</b>	<b>175 757</b>	<b>173 109</b>	<b>2 648</b>	<b>98,5%</b>	<b>158 125</b>	<b>157 525</b>

**NORTHWEST PROVINCIAL TREASURY  
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**APPROPRIATION STATEMENT  
for the year ended 31 March 2024**

	2023/24					2022/23			
	Approved Budget R'000	Shifting of Funds R'000	Virement R'000	Final Budget R'000	Actual Expenditure R'000	Variance R'000	Expenditure as % of final budget %	Final Budget R'000	Actual expenditure R'000
<b>Programme 2: SUSTAINABLE RESOURCE MANAGEMENT</b>									
<b>Sub programme</b>									
1. PROGRAMME SUPPORT	-	-	-	-	-	-	-	-	-
2. ECONOMIC ANALYSIS	6 937	(780)	-	6 157	6 107	50	99,2%	6 390	6 294
3. FISCAL POLICY	7 928	224	-	8 152	8 118	34	99,6%	8 794	8 710
4. BUDGET MANAGEMENT	27 699	(3 135)	-	24 564	24 548	16	99,9%	22 823	22 544
<b>Total for sub programmes</b>	<b>148 590</b>	<b>-</b>	<b>23 170</b>	<b>171 760</b>	<b>171 589</b>	<b>171</b>	<b>99,9%</b>	<b>128 437</b>	<b>127 374</b>
<b>Economic classification</b>									
<b>Compensation of employees</b>	<b>83 188</b>	<b>(7 714)</b>	<b>-</b>	<b>75 474</b>	<b>75 402</b>	<b>72</b>	<b>99,9%</b>	<b>78 695</b>	<b>78 613</b>
Salaries and wages	72 305	(5 958)	-	66 347	66 296	51	99,9%	69 799	69 754
Social contributions	10 883	(1 756)	-	9 127	9 106	21	99,8%	8 896	8 859
Goods and services	63 171	7 505	8 280	78 956	78 929	27	100,0%	46 395	45 478
Administrative fees	-	-	-	-	-	-	-	-	-
Advertising	46	(1)	-	45	45	-	100,0%	-	-
Minor assets	175	(29)	-	146	143	3	97,9%	174	158
Audit costs: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	4 384	(868)	-	3 516	3 516	-	100,0%	1 542	1 533
Communication (G&S)	541	92	-	633	631	2	99,7%	669	602
Computer services	404	131	-	535	534	1	99,8%	505	504
Consultants: Business and advisory services	40 465	18 011	-	58 476	58 476	-	100,0%	34 481	34 454
Infrastructure and planning services	-	-	-	-	-	-	-	-	-

NORTHWEST PROVINCIAL TREASURY  
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APPROPRIATION STATEMENT  
for the year ended 31 March 2024

Programme 2: SUSTAINABLE RESOURCE MANAGEMENT	2023/24					2022/23			
	Approved Budget R'000	Shifting of Funds R'000	Virement R'000	Final Budget R'000	Actual Expenditure R'000	Variance R'000	Expenditure as % of final budget %	Final Budget R'000	Actual expenditure R'000
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	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	297	-	(49)	248	247	1	99,6%	273	196
Consumable supplies	3 963	(1 674)	-	2 289	2 287	2	99,9%	2 412	2 211
Consumable: Stationery, printing and office supplies									

**NORTHWEST PROVINCIAL TREASURY  
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**APPROPRIATION STATEMENT  
for the year ended 31 March 2024**

<b>Programme 2: SUSTAINABLE RESOURCE MANAGEMENT</b>											
<b>2023/24</b>											<b>2022/23</b>
	<b>Approved Budget</b>	<b>Shifting of Funds</b>	<b>Virement</b>	<b>Final Budget</b>	<b>Actual Expenditure</b>	<b>Variance</b>	<b>Expenditure as % of final budget</b>	<b>Final Budget</b>	<b>Actual expenditure</b>		
	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>	<b>%</b>	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>
Operating leases	619	100	-	719	718	1	99,9%	591	-	576	-
Property payments	-	-	-	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-	-	-
Travel and subsistence	7 293	(8 586)	8 280	6 987	6 971	16	99,8%	4 865	4 865	4 415	-
Training and development	1 970	765	-	2 735	2 735	-	100,0%	100	100	100	-
Operating payments	96	401	-	497	497	-	100,0%	-	-	-	-
Venues and facilities	2 918	(788)	-	2 130	2 129	1	100,0%	783	783	729	-
Rental and hiring	-	-	-	-	-	-	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-	-	-
Interest (Incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-	-	-
<b>Transfers and subsidies</b>	<b>624</b>	<b>209</b>	<b>-</b>	<b>833</b>	<b>809</b>	<b>24</b>	<b>97,1%</b>	<b>1 211</b>	<b>1 211</b>	<b>1 202</b>	<b>-</b>
Provinces and municipalities	-	-	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-	-	-
Social security funds	-	-	-	-	-	-	-	-	-	-	-
Departmental agencies	-	-	-	-	-	-	-	-	-	-	-

**NORTHWEST PROVINCIAL TREASURY  
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**APPROPRIATION STATEMENT  
for the year ended 31 March 2024**

	Programme 2: SUSTAINABLE RESOURCE MANAGEMENT										
	2023/24					2022/23					
	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	R'000		
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	624	209	-	833	809	24	97,1%	1 211	1 202	1 202	
Social benefits	624	209	-	833	809	24	97,1%	1 211	1 202	1 202	
Other transfers to households	-	-	-	-	-	-	-	-	-	-	-
<b>Payments for capital assets</b>	<b>1 607</b>	-	-	<b>1 607</b>	<b>1 558</b>	<b>49</b>	<b>97,0%</b>	<b>2 136</b>	<b>2 081</b>	<b>2 081</b>	
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-	-	-
Machinery and equipment	1 607	-	-	1 607	1 558	49	97,0%	2 136	2 081	2 081	
Transport equipment	-	-	-	-	-	-	-	1 395	1 395	1 395	



**NORTHWEST PROVINCIAL TREASURY  
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**APPROPRIATION STATEMENT  
for the year ended 31 March 2024**

	2023/24						2022/23		
	Approved Budget R'000	Shifting of Funds R'000	Virement R'000	Final Budget R'000	Actual Expenditure R'000	Variance R'000	Expenditure as % of final budget %	Final Budget R'000	Actual expenditure R'000
Other machinery and equipment	1 607	-	-	1 607	1 558	49	97,0%	741	686
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
<b>Payment for financial assets</b>	-	-	<b>14 890</b>	<b>14 890</b>	<b>14 891</b>	<b>(1)</b>	<b>100,0%</b>	-	-
<b>Total</b>	<b>148 590</b>	-	<b>23 170</b>	<b>171 760</b>	<b>171 589</b>	<b>171</b>	<b>99,9%</b>	<b>128 437</b>	<b>127 374</b>

**NORTHWEST PROVINCIAL TREASURY  
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**APPROPRIATION STATEMENT  
for the year ended 31 March 2024**

	2023/24					2022/23			
	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
<b>Programme 3: ASSETS AND LIABILITIES</b>									
<b>Sub programme</b>									
1. PROGRAMME SUPPORT	14 230	700	(4 050)	10 880	10 291	589	94,6%	14 553	13 811
2. ASSET MANAGEMENT	13 493	(700)	-	12 793	11 641	1 152	91,0%	10 344	10 034
3. SUPPORT AND INTERLINKED FINANCIAL SYSTEM	22 948	-	-	22 948	20 852	2 096	90,9%	25 716	24 740
<b>Total for sub programmes</b>	<b>50 671</b>	<b>-</b>	<b>(4 050)</b>	<b>46 621</b>	<b>42 784</b>	<b>3 837</b>	<b>91,8%</b>	<b>50 613</b>	<b>48 585</b>
<b>Economic classification</b>									
<b>Current payments</b>	<b>49 854</b>	<b>-</b>	<b>(4 050)</b>	<b>45 804</b>	<b>42 158</b>	<b>3 646</b>	<b>92,0%</b>	<b>47 842</b>	<b>45 838</b>
Compensation of employees	32 369	-	-	32 369	29 711	2 658	91,8%	34 443	33 637
Salaries and wages	27 578	(181)	-	27 397	25 643	1 754	93,6%	29 769	29 172
Social contributions	4 791	181	-	4 972	4 068	904	81,8%	4 674	4 465
Goods and services	17 485	-	(4 050)	13 435	12 447	988	92,6%	13 399	12 201
Administrative fees	-	-	-	-	-	-	-	-	-
Advertising	190	(190)	-	-	-	-	-	191	188
Minor assets	49	(9)	-	40	8	32	20,0%	275	233
Audit costs: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	960	(176)	-	784	700	84	89,3%	1 751	1 749
Communication (G&S)	317	(7)	-	310	224	86	72,3%	309	236
Computer services	-	-	-	-	-	-	-	-	-
Consultants: Business and advisory services	1 861	(977)	-	884	797	87	90,2%	634	565

**NORTHWEST PROVINCIAL TREASURY  
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**APPROPRIATION STATEMENT  
for the year ended 31 March 2024**

Programme 3: ASSETS AND LIABILITIES	2023/24						2022/23		
	Approved Budget R'000	Shifting of Funds R'000	Virement R'000	Final Budget R'000	Actual Expenditure R'000	Variance R'000	Expenditure as % of final budget %	Final Budget R'000	Actual expenditure R'000
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	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	234	15	-	249	162	87	65,1%	280	210

**NORTHWEST PROVINCIAL TREASURY  
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**APPROPRIATION STATEMENT  
for the year ended 31 March 2024**

	2023/24						2022/23		
	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
Consumables: Stationery, printing and office supplies	1 316	(579)	-	737	607	130	82,4%	345	336
Operating leases	3 127	233	-	3 360	3 310	50	98,5%	2 748	2 680
Property payments	1 367	1 108	-	2 475	2 475	-	100,0%	681	292
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	1 906	446	-	2 352	2 086	266	88,7%	2 162	1 860
Training and development	4 698	1 192	(4 050)	1 840	1 715	125	93,2%	2 869	2 822
Operating payments	639	(567)	-	72	72	-	100,0%	115	55
Venues and facilities	821	(489)	-	332	291	41	87,7%	1 039	975
Rental and hiring	-	-	-	-	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest (Incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
<b>Transfers and subsidies</b>	<b>225</b>	-	-	<b>225</b>	<b>105</b>	<b>120</b>	<b>46,7%</b>	<b>302</b>	<b>281</b>
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-

NORTHWEST PROVINCIAL TREASURY  
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APPROPRIATION STATEMENT  
for the year ended 31 March 2024

Programme 3: ASSETS AND LIABILITIES	2023/24						2022/23		
	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
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	225	-	-	225	105	120	46,7%	302	281
Social benefits	225	-	-	225	105	120	46,7%	302	281
Other transfers to households	-	-	-	-	-	-	-	-	-
<b>Payments for capital assets</b>	<b>592</b>	<b>-</b>	<b>-</b>	<b>592</b>	<b>521</b>	<b>71</b>	<b>88,0%</b>	<b>2 469</b>	<b>2 466</b>
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-

**NORTHWEST PROVINCIAL TREASURY  
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**APPROPRIATION STATEMENT  
for the year ended 31 March 2024**

Programme 3: ASSETS AND LIABILITIES	2023/24										2022/23	
	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	R'000	R'000	
Other fixed structures	-	-	-	-	-	-	-	-	-	-	-	
Machinery and equipment	592	-	-	592	521	71	88,0%	2 469	2 466	2 469	2 466	
Transport equipment	-	-	-	-	-	-	-	586	586	586	586	
Other machinery and equipment	592	-	-	592	521	71	88,0%	1 883	1 880	1 883	1 880	
Heritage assets	-	-	-	-	-	-	-	-	-	-	-	
Specialised military assets	-	-	-	-	-	-	-	-	-	-	-	
Biological assets	-	-	-	-	-	-	-	-	-	-	-	
Land and sub-soil assets	-	-	-	-	-	-	-	-	-	-	-	
Software and other intangible assets	-	-	-	-	-	-	-	-	-	-	-	
<b>Payment for financial assets</b>	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>	<b>50 671</b>	<b>-</b>	<b>(4 050)</b>	<b>46 621</b>	<b>42 784</b>	<b>3 837</b>	<b>91,8%</b>	<b>50 613</b>	<b>48 585</b>	<b>50 613</b>	<b>48 585</b>	

**NORTHWEST PROVINCIAL TREASURY  
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**APPROPRIATION STATEMENT  
for the year ended 31 March 2024**

	2023/24						2022/23		
	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
<b>Programme 4: FINANCIAL GOVERNANCE</b>									
<b>Sub programme</b>									
1. PROGRAMME SUPPORT	11 952	11 157	-	23 109	23 101	8	100,0%	17 352	17 334
2. ACCOUNTING SERVICES	55 410	688	(3 927)	52 171	52 120	51	99,9%	49 656	49 066
3. NORMS AND STANDARDS	10 597	202	-	10 799	10 786	13	99,9%	9 236	8 963
4. RISK MANAGEMENT	5 741	(1 542)	-	4 199	4 194	5	99,9%	4 834	4 828
<b>Total for sub programmes</b>	<b>164 697</b>	<b>-</b>	<b>(3 927)</b>	<b>160 770</b>	<b>160 469</b>	<b>301</b>	<b>99,8%</b>	<b>150 921</b>	<b>149 206</b>
<b>Economic classification</b>									
<b>Current payments</b>	<b>161 927</b>	<b>(17 824)</b>	<b>(3 927)</b>	<b>140 176</b>	<b>140 132</b>	<b>44</b>	<b>100,0%</b>	<b>136 008</b>	<b>134 669</b>
Compensation of employees	113 068	(9 877)	-	103 191	103 166	25	100,0%	98 217	96 930
Salaries and wages	98 242	(8 095)	-	90 147	90 136	11	100,0%	85 158	84 407
Social contributions	14 826	(1 782)	-	13 044	13 030	14	99,9%	13 059	12 523
Goods and services	48 859	(7 947)	(3 927)	36 985	36 966	19	99,9%	37 791	37 739
Administrative fees	762	(467)	-	295	295	-	100,0%	366	362
Advertising	-	-	-	-	-	-	-	-	-
Minor assets	302	(186)	-	116	111	5	95,7%	79	79
Audit costs: External	4 280	(2 183)	-	2 097	2 097	-	100,0%	1 508	1 507
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	3 025	(1 313)	-	1 712	1 712	-	100,0%	1 609	1 607
Communication (G&S)	11 862	3 059	(3 927)	10 994	10 993	1	100,0%	11 492	11 486
Computer services	3 113	259	-	3 372	3 372	-	100,0%	2 672	2 671

**NORTHWEST PROVINCIAL TREASURY  
VOTE 7**

**APPROPRIATION STATEMENT  
for the year ended 31 March 2024**

Programme 4: FINANCIAL GOVERNANCE	2023/24						2022/23		
	Approved Budget R'000	Shifting of Funds R'000	Virement R'000	Final Budget R'000	Actual Expenditure R'000	Variance R'000	Expenditure as % of final budget %	Final Budget R'000	Actual expenditure R'000
Consultants: Business and advisory services	4 415	(1 327)	-	3 088	3 087	1	100,0%	5 835	5 835
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Contractors	50	(50)	-	-	-	-	-	16	16
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	-	-	-	-	-	-	-	-	-



**NORTHWEST PROVINCIAL TREASURY  
VOTE 7**

**APPROPRIATION STATEMENT  
for the year ended 31 March 2024**

Programme 4: FINANCIAL GOVERNANCE	2023/24										2022/23	
	Approved Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual expenditure	Final Budget	Actual expenditure	
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000	R'000	R'000	
Inventory: Other supplies	-	-	-	-	-	-	-	-	-	-	-	
Consumable supplies	254	(49)	-	205	195	10	95,1%	124	120	124	120	
Consumable: Stationery, printing and office supplies	5 626	(2 925)	-	2 701	2 701	-	100,0%	2 273	2 272	2 273	2 272	
Operating leases	4 019	(489)	-	3 530	3 530	-	100,0%	3 867	3 866	3 867	3 866	
Property payments	1 235	284	-	1 519	1 519	-	100,0%	1 237	1 236	1 237	1 236	
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-	-	-	
Travel and subsistence	4 753	(791)	-	3 962	3 960	2	99,9%	3 402	3 375	3 402	3 375	
Training and development	1 664	417	-	2 081	2 081	-	100,0%	2 150	2 149	2 150	2 149	
Operating payments	631	(301)	-	330	330	-	100,0%	431	430	431	430	
Venues and facilities	2 868	(1 885)	-	983	983	-	100,0%	730	728	730	728	
Rental and hiring	-	-	-	-	-	-	-	-	-	-	-	
Interest and rent on land	-	-	-	-	-	-	-	-	-	-	-	
Interest (Incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-	-	-	
Rent on land	-	-	-	-	-	-	-	-	-	-	-	
<b>Transfers and subsidies</b>	<b>379</b>	<b>126</b>	-	<b>505</b>	<b>254</b>	<b>251</b>	<b>50,3%</b>	<b>1 036</b>	<b>739</b>	<b>1 036</b>	<b>739</b>	
Provinces and municipalities	-	-	-	-	-	-	-	-	-	-	-	
Provinces	-	-	-	-	-	-	-	-	-	-	-	
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-	-	-	
Provincial agencies and funds	-	-	-	-	-	-	-	-	-	-	-	
Municipalities	-	-	-	-	-	-	-	-	-	-	-	

**NORTHWEST PROVINCIAL TREASURY**  
**VOTE 7**

**APPROPRIATION STATEMENT**  
*for the year ended 31 March 2024*

	Programme 4: FINANCIAL GOVERNANCE									
	2023/24					2022/23				
	Approved Budget R'000	Shifting of Funds R'000	Virement R'000	Final Budget R'000	Actual Expenditure R'000	Variance R'000	Expenditure as % of final budget %	Final Budget R'000	Actual expenditure R'000	
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	379	126	-	505	254	251	50,3%	1 036	739	
Social benefits	379	126	-	505	254	251	50,3%	1 036	739	
Other transfers to households	-	-	-	-	-	-	-	-	-	

**NORTHWEST PROVINCIAL TREASURY  
VOTE 7**

**APPROPRIATION STATEMENT  
for the year ended 31 March 2024**

	2023/24					2022/23			
	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
<b>Payments for capital assets</b>	<b>2 391</b>	<b>2 608</b>	-	<b>4 999</b>	<b>4 999</b>	-	<b>100,0%</b>	<b>2 394</b>	<b>2 316</b>
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	2 391	2 608	-	4 999	4 999	-	100,0%	2 394	2 316
Transport equipment	-	-	-	-	-	-	-	309	308
Other machinery and equipment	2 391	2 608	-	4 999	4 999	-	100,0%	2 085	2 008
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
<b>Payment for financial assets</b>	<b>-</b>	<b>15 090</b>	<b>-</b>	<b>15 090</b>	<b>15 084</b>	<b>6</b>	<b>100,0%</b>	<b>11 483</b>	<b>11 482</b>
<b>Total</b>	<b>164 697</b>	<b>-</b>	<b>(3 927)</b>	<b>160 770</b>	<b>160 469</b>	<b>301</b>	<b>99,8%</b>	<b>150 921</b>	<b>149 206</b>

**NORTHWEST PROVINCIAL TREASURY  
VOTE 7**

**NOTES TO THE APPROPRIATION STATEMENT  
for the year ended 31 March 2024**

**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	%
Programme 1 : Administration	175 757	173 109	2 648	1%
Programme 2 : Sustainable Resource Management	171 760	171 589	171	0%
Programme 3 : Assets & Liabilities Management	46 621	42 784	3 837	8%
Programme 4 : Financial Governance	160 770	160 469	301	0%
<b>Total</b>	<b>554 908</b>	<b>547 951</b>	<b>6 957</b>	<b>1%</b>

**4.2 Per economic classification**

Economic classification	Final Budget	Actual Expenditure	Variance	Variance as a % of Final Budget
	R'000	R'000	R'000	%
<b>Current expenditure</b>				
Compensation of employees	320 888	317 898	2 990	0%
Goods and services	185 287	182 003	3 284	1%
Interest and rent on land				
Transfers and subsidies				
Provinces and municipalities				
Departmental agencies and accounts	10	9	1	10%
Higher education institutions				
Public corporations and private enterprises				

**NORTHWEST PROVINCIAL TREASURY  
VOTE 7**

**NOTES TO THE APPROPRIATION STATEMENT  
for the year ended 31 March 2024**

<b>Economic classification</b>	<b>Final Budget</b>	<b>Actual Expenditure</b>	<b>Variance</b>	<b>Variance as a % of Final Budget</b>
	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>	<b>%</b>
Foreign governments and international organisations				
Non-profit institutions				
Households	2 261	1 860	401	17%
<b>Payments for capital assets</b>				
Buildings and other fixed structures				
Machinery and equipment	16 482	16 206	276	1%
Heritage assets				
Specialised military assets				
Biological assets				
Land and subsoil assets				
Software and other intangible assets				
<b>Payments for financial assets</b>	29 980	29 975	5	0%
<b>Total</b>	<b>554 908</b>	<b>547 951</b>	<b>6 957</b>	<b>98,7%</b>

**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**

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

**NORTHWEST PROVINCIAL TREASURY  
VOTE 7**

**STATEMENT OF FINANCIAL PERFORMANCE  
for the year ended 31 March 2024**

	Note	2023/24 R'000	2022/23 R'000
<b>REVENUE</b>			
Annual appropriation	1	554 908	488 096
Statutory appropriation	2	-	-
Departmental revenue	3	160 876	113 364
NRF Receipts		-	-
Aid assistance		-	-
<b>TOTAL REVENUE</b>		<b>715 784</b>	<b>601 460</b>
<b>EXPENDITURE</b>			
<b>Current expenditure</b>			
Compensation of employees	5	317 898	313 363
Goods and services	6	182 003	145 819
Interest and rent on land	7	-	-
Aid assistance	4	-	-
		<b>499 901</b>	<b>459 182</b>
<b>Transfers and subsidies</b>			
Transfers and subsidies	9	1 870	2 844
Aid assistance	4	-	-
		<b>1 870</b>	<b>2 844</b>
<b>Expenditure for capital assets</b>			
Tangible assets	10	16 205	9 182
Intangible assets	10	-	-
		<b>16 205</b>	<b>9 182</b>
Unauthorized expenditure approved without funding			
<b>Payments for financial assets</b>	8	29 975	11 482
<b>TOTAL EXPENDITURE</b>		<b>547 951</b>	<b>482 690</b>
<b>SURPLUS/(DEFICIT) FOR THE YEAR</b>		<b>167 833</b>	<b>118 770</b>
<b>Reconciliation of Net Surplus/(Deficit) for the year</b>			
Voted funds		6 957	5 406
Annual appropriation		6 957	5 406
Statutory appropriation		-	-
Conditional grants		-	-
Departmental revenue and NRF receipts	19	160 876	113 364
Aid assistance	4	-	-
<b>SURPLUS/(DEFICIT) FOR THE YEAR</b>		<b>167 833</b>	<b>118 770</b>

**NORTHWEST PROVINCIAL TREASURY  
VOTE 7**

**STATEMENT OF FINANCIAL POSITION  
as at 31 March 2024**

	Note	2023/24 R'000	2022/23 R'000
<b>ASSETS</b>			
<b>Current assets</b>		<b>7 020</b>	<b>11 281</b>
Cash and cash equivalents	11	5 115	11 074
Other financial assets	12	-	-
Prepayments and advances	13	-	-
Receivables	14	1 905	207
Loans	16	-	-
Aid assistance prepayments	4	-	-
Aid assistance receivable	4	-	-
<b>Non-current assets</b>		<b>18 549</b>	<b>17 736</b>
Investments	15	-	-
Prepayments and advances	13	-	-
Receivables	14	18 549	16 920
Loans	16	-	-
Other financial assets	12	-	-
<b>TOTAL ASSETS</b>		<b>25 569</b>	<b>28 201</b>
<b>LIABILITIES</b>			
<b>Current liabilities</b>		<b>7 022</b>	<b>11 297</b>
Voted funds to be surrendered to the Revenue Fund	17	6 957	5 406
Statutory Appropriation to be surrendered to the Revenue Fund	18	-	-
Departmental revenue and NRF Receipts to be surrendered to the Revenue Fund	19	17	27
Bank overdraft	20	-	-
Payables	21	48	5 864
Aid assistance repayable	4	-	-
Aid assistance unutilised	4	-	-
<b>Non-current liabilities</b>		<b>-</b>	<b>-</b>
Payables	22	-	-
<b>TOTAL LIABILITIES</b>		<b>7 022</b>	<b>11 297</b>
<b>NET ASSETS</b>		<b>18 547</b>	<b>16 904</b>

**NORTHWEST PROVINCIAL TREASURY  
VOTE 7**

**STATEMENT OF FINANCIAL POSITION  
as at 31 March 2024**

	<i>Note</i>	<b>2023/24 R'000</b>	<b>2022/23 R'000</b>
<b>Represented by:</b>			
Capitalisation reserve		-	-
Recoverable revenue		18 547	16 904
Retained funds		-	-
Revaluation reserves		-	-
Unauthorised expenditure		-	-
<b>TOTAL</b>		<b>18 547</b>	<b>16 904</b>



**NORTHWEST PROVINCIAL TREASURY  
VOTE 7**

**STATEMENT OF CHANGES IN NET ASSETS  
as at 31 March 2024**

	Note	2023/24 R'000	2022/23 R'000
<b>Capitalisation reserves</b>			
Opening balance		-	-
Transfers		-	-
Movement in equity		-	-
Movement in operational funds		-	-
Other movements		-	-
Closing balance		-	-
<b>Recoverable revenue</b>			
Opening balance		16 904	16 293
Transfers:		1 643	611
Irrecoverable amounts written off	8.3	-	-
Debts revised		-	-
Debts recovered (included in departmental revenue)		-	-
Debts raised		1 643	611
Closing balance		18 547	16 904
<b>Retained funds</b>			
Opening balance		-	-
Transfer from voted funds to be surrendered (Parliament/Legislatures ONLY)		-	-
Utilised during the year		-	-
Other transfers		-	-
Closing balance		-	-
<b>Revaluation reserve</b>			
Opening balance		-	-
Revaluation adjustment (Human Settlements departments)		-	-
Transfers		-	-
Other		-	-
Closing balance		-	-
<b>Unauthorised expenditure</b>			
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		-	-

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

**STATEMENT OF CHANGES IN NET ASSETS  
for the year ended 31 March 20ZZ**

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	-	-
Less: Amounts written off	-	-
Closing Balance	-	-
<b>TOTAL</b>	<b>18 547</b>	<b>16 904</b>

**NORTHWEST PROVINCIAL TREASURY  
VOTE 7**

**CASH FLOW STATEMENT  
for the year ended 31 March 2024**

	Note	2023/24 R'000	2022/23 R'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Receipts		<b>910 582</b>	<b>777 673</b>
Annual appropriation funds received	1.1	554 908	488 096
Statutory appropriation funds received	2	-	-
Departmental revenue received	3	312	188
Interest received	3.3	355 362	289 389
NRF receipts		-	-
Aid assistance received	4	-	-
Net (increase)/decrease in net working capital		-7 514	5 483
Surrendered to Revenue Fund		-361 292	-316 234
Surrendered to RDP Fund/Donor		-	-
Current payments		-499 901	-459 182
Interest paid	7	-	-
Payments for financial assets		-29 975	-11 482
Transfers and subsidies paid		-1 870	-2 844
<b>Net cash flow available from operating activities</b>	23	<b>10 030</b>	<b>-6 586</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Distribution/dividend received		200	186
Payments for capital assets	10	-16 205	-9 182
Proceeds from sale of capital assets	3.4	2	1
(Increase)/decrease in loans		-	-
(Increase)/decrease in investments		-	-
(Increase)/decrease in other financial assets		-	-
(Increase)/decrease in non-current receivables	14	-1 629	-1 444
<b>Net cash flow available from investing activities</b>		<b>-17 632</b>	<b>-10 439</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Increase/(decrease) in net assets		1 643	1 427
Increase/(decrease) in non-current payables		-	-
<b>Net cash flows from financing activities</b>		<b>1 643</b>	<b>1 427</b>
Net increase/(decrease) in cash and cash equivalents		-5 959	-15 598
Cash and cash equivalents at beginning of period			
Unrealised gains and losses within cash and cash equivalents		11 074	26 672
<b>Cash and cash equivalents at end of period</b>	24	<b>5 115</b>	<b>11 074</b>

**NORTHWEST PROVINCIAL TREASURY  
VOTE 7**

**NOTES TO THE ANNUAL FINANCIAL STATEMENTS  
for the year ended 31 March 2024**

**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.

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

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<b>7</b>	<b>Revenue</b>
<b>7.1</b>	<p><b>Appropriated funds</b> <i>[Revenue, General Departmental Assets and Liabilities]</i></p> <p>Appropriated funds comprises of departmental allocations as well as direct charges against the revenue fund (i.e. statutory appropriation).</p> <p>Appropriated funds are recognised in the statement of financial performance on the date the appropriation becomes effective. Adjustments made in terms of the adjustments budget process are recognised in the statement of financial performance on the date the adjustments become effective.</p> <p>The net amount of any appropriated funds due to / from the relevant revenue fund at the reporting date is recognised as a payable / receivable in the statement of financial position.</p>
<b>7.2</b>	<p><b>Departmental revenue</b> <i>[Revenue, General Departmental Assets and Liabilities]</i></p> <p>Departmental revenue is recognised in the statement of financial performance when received and is subsequently paid into the relevant revenue fund, unless stated otherwise.</p> <p>Any amount owing to the relevant revenue fund at the reporting date is recognised as a payable in the statement of financial position.</p>
<b>7.3</b>	<p><b>Accrued departmental revenue</b> <i>[General Departmental Assets and Liabilities]</i></p> <p>Accruals in respect of departmental revenue (excluding tax revenue) are recorded in the notes to the financial statements when:</p> <ul style="list-style-type: none"> <li>• it is probable that the economic benefits or service potential associated with the transaction will flow to the department; and</li> <li>• the amount of revenue can be measured reliably.</li> </ul> <p>The accrued revenue is measured at the fair value of the consideration receivable.</p> <p>Accrued tax revenue (and related interest and / penalties) is measured at amounts receivable from collecting agents.</p> <p>Write-offs are made according to the department's debt write-off policy</p>
<b>8</b>	<b>Expenditure</b>
<b>8.1</b>	<b>Compensation of employees</b>
<b>8.1.1</b>	<p><b>Salaries and wages</b> <i>[Expenditure]</i></p> <p>Salaries and wages are recognised in the statement of financial performance on the date of payment.</p>
<b>8.1.2</b>	<p><b>Social contributions</b> <i>[Expenditure]</i></p> <p>Social contributions made by the department in respect of current employees are recognised in the statement of financial performance on the date of payment.</p> <p>Social contributions made by the department in respect of ex-employees are classified as transfers to households in the statement of financial performance on the date of payment.</p>

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<b>8.2</b>	<p><b>Other expenditure</b> <i>[Expenditure]</i></p> <p>Other expenditure (such as goods and services, transfers and subsidies and payments for capital assets) is recognised in the statement of financial performance on the date of payment. The expense is classified as a capital expense if the total consideration paid is more than the capitalisation threshold.</p>
<b>8.3</b>	<p><b>Accruals and payables not recognised</b> <i>[General Departmental Assets and Liabilities]</i></p> <p>Accruals and payables not recognised are recorded in the notes to the financial statements at cost at the reporting date</p>
<b>8.4</b>	<p><b>Leases</b></p>
<b>8.4.1</b>	<p><b>Operating leases</b> <i>[Leases]</i></p> <p>Operating lease payments made during the reporting period are recognised as current expenditure in the statement of financial performance on the date of payment.</p> <p>The operating lease commitments are recorded in the notes to the financial statements.</p>
<b>9</b>	<p><b>Aid Assistance</b></p>
<b>9.1</b>	<p><b>Aid assistance received</b> <i>[Revenue, General Departmental Assets and Liabilities]</i></p> <p>Aid assistance received in cash is recognised in the statement of financial performance when received. In-kind aid assistance is recorded in the notes to the financial statements on the date of receipt and is measured at fair value.</p> <p>Aid assistance not spent for the intended purpose and any unutilised funds from aid assistance that are required to be refunded to the donor are recognised as a payable in the statement of financial position.</p>
<b>9.2</b>	<p><b>Aid assistance paid</b> <i>[Expenditure, General Departmental Assets and Liabilities]</i></p> <p>Aid assistance paid is recognised in the statement of financial performance on the date of payment. Aid assistance payments made prior to the receipt of funds are recognised as a receivable in the statement of financial position.</p>
<b>10</b>	<p><b>Cash and cash equivalents</b> <i>[General Departmental Assets and Liabilities, Cash Flow Statement]</i></p> <p>Cash and cash equivalents are stated at cost in the statement of financial position.</p> <p>Bank overdrafts are shown separately on the face of the statement of financial position as a current liability.</p> <p>For the purposes of the cash flow statement, cash and cash equivalents comprise cash on hand, deposits held, other short-term highly liquid investments and bank overdrafts.</p>
<b>11</b>	<p><b>Prepayments and advances</b> <i>[General Departmental Assets and Liabilities]</i></p> <p>Prepayments and advances are recognised in the statement of financial position when the department receives or disburses the cash, as required by the contractual obligations with the supplier.</p> <p>Prepayments and advances are initially and subsequently measured at cost.</p>

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	<p>Prepayments and Advances are expensed when immaterial and when there is sufficient budget available. The goods or service must be receivable with one year from the date of payment and must be operational in nature.</p>
<b>12</b>	<p><b>Loans and receivables</b> <i>[General Departmental Assets and Liabilities]</i></p> <p>Loans and receivables are recognised in the statement of financial position at cost plus accrued interest, where interest is charged, less amounts already settled or written-off. Write-offs are made according to the department's write-off policy.</p>
<b>13</b>	<p><b>Investments</b> <i>[General Departmental Assets and Liabilities]</i></p> <p>Investments are recognised in the statement of financial position at cost.</p>
<b>14</b>	<p><b>Financial assets</b></p>
<b>14.1</b>	<p><b>Financial assets (not covered elsewhere)</b> <i>[General Departmental Assets and Liabilities]</i></p> <p>A financial asset is recognised initially at its cost plus transaction costs that are directly attributable to the acquisition or issue of the financial asset.</p> <p>At the reporting date, a department shall measure its financial assets at cost, less amounts already settled or written-off, except for recognised loans and receivables, which are measured at cost plus accrued interest, where interest is charged, less amounts already settled or written-off.</p>
<b>14.2</b>	<p><b>Impairment of financial assets</b> <i>[General Departmental Assets and Liabilities]</i></p> <p>Where there is an indication of impairment of a financial asset, an estimation of the reduction in the recorded carrying value, to reflect the best estimate of the amount of the future economic benefits expected to be received from that asset, is recorded in the notes to the financial statements.</p>
<b>15</b>	<p><b>Payables</b> <i>[General Departmental Assets and Liabilities]</i></p> <p>Payables recognised in the statement of financial position at cost.</p>
<b>16</b>	<p><b>Capital Assets</b></p>
<b>16.1</b>	<p><b>Immovable capital assets</b> <i>[Capital Assets]</i></p> <p>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.</p> <p>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.</p> <p>All assets acquired prior to 1 April 2002 (or a later date as approved by the OAG) may be recorded at R1.</p> <p>Immovable capital assets are subsequently carried at cost and are not subject to depreciation or impairment.</p>



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	<p>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.</p>
<b>16.2</b>	<p><b>Movable capital assets</b> <b>[Capital Assets]</b></p> <p>Movable capital assets are initially recorded in the notes to the financial statements at cost. Movable capital assets acquired through a non-exchange transaction is measured at fair value as at the date of acquisition.</p> <p>Where the cost of movable capital assets cannot be determined reliably, the movable capital assets are measured at fair value and where fair value cannot be determined; the movable assets are measured at R1.</p> <p>All assets acquired prior to 1 April 2002 (or a later date as approved by the OAG) may be recorded at R1.</p> <p>Movable capital assets are subsequently carried at cost and are not subject to depreciation or impairment.</p> <p>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.</p>
<b>16.3</b>	<p><b>Intangible assets</b> <b>[Capital Assets]</b></p> <p>Intangible assets are initially recorded in the notes to the financial statements at cost. Intangible assets acquired through a non-exchange transaction are measured at fair value as at the date of acquisition.</p> <p>Internally generated intangible assets are recorded in the notes to the financial statements when the department commences the development phase of the project.</p> <p>Where the cost of intangible assets cannot be determined reliably, the intangible capital assets are measured at fair value and where fair value cannot be determined; the intangible assets are measured at R1.</p> <p>All assets acquired prior to 1 April 2002 (or a later date as approved by the OAG) may be recorded at R1.</p> <p>Intangible assets are subsequently carried at cost and are not subject to depreciation or impairment.</p> <p>Subsequent expenditure 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.</p>
<b>16.4</b>	<p><b>Project Costs: Work-in-progress</b> <b>[Capital Assets]</b></p> <p>Expenditure of a capital nature is initially recognised in the statement of financial performance at cost when paid.</p> <p>Amounts paid towards capital projects are separated from the amounts recognised and accumulated in work-in-progress until the underlying asset is ready for use. Once ready for use, the total accumulated payments are recorded in an asset register. Subsequent payments to complete the project are added to the capital asset in the asset register.</p> <p>Where the department is not the custodian of the completed project asset, the asset is transferred to the custodian subsequent to completion.</p>



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<b>17</b>	<b>Provisions and Contingents</b>
<b>17.1</b>	<p><b>Provisions</b> <i>[Provisions and Contingents]</i></p> <p>Provisions are recorded in the notes to the financial statements when there is a present legal or constructive obligation to forfeit economic benefits as a result of events in the past and it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate of the obligation can be made. The provision is measured as the best estimate of the funds required to settle the present obligation at the reporting date.</p>
<b>17.2</b>	<p><b>Contingent liabilities</b> <i>[Provisions and Contingents]</i></p> <p>Contingent liabilities are recorded in the notes to the financial statements when there is a possible obligation that arises from past events, and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not within the control of the department or when there is a present obligation that is not recognised because it is not probable that an outflow of resources will be required to settle the obligation or the amount of the obligation cannot be measured reliably.</p>
<b>17.3</b>	<p><b>Contingent assets</b> <i>[Provisions and Contingents]</i></p> <p>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.</p>
<b>17.4</b>	<p><b>Capital commitments</b> <i>[Provisions and Contingents]</i></p> <p>Capital commitments are recorded at cost in the notes to the financial statements.</p>
<b>18</b>	<p><b>Unauthorised expenditure</b> <i>[General Departmental Assets and Liabilities]</i></p> <p>Unauthorised expenditure is recognised in the statement of financial position until such time as the expenditure is either:</p> <ul style="list-style-type: none"> <li>• approved by Parliament or the Provincial Legislature with funding and the related funds are received; or</li> <li>• approved by Parliament or the Provincial Legislature without funding and is written off against the appropriation in the statement of financial performance; or</li> <li>• transferred to receivables for recovery.</li> </ul> <p>Unauthorised expenditure is measured at the amount of the confirmed unauthorised expenditure.</p>
<b>19</b>	<p><b>Fruitless and wasteful expenditure</b> <i>[General Departmental Assets and Liabilities]</i></p> <p>Fruitless and wasteful expenditure is recorded in the notes to the financial statements when confirmed. The amount recorded is equal to the total value of the fruitless and or wasteful expenditure incurred.</p> <p>Fruitless and wasteful expenditure is removed from the notes to the financial statements when it is resolved or transferred to receivables for recovery.</p> <p>Fruitless and wasteful expenditure receivables are measured at the amount that is expected to be recoverable and are de-recognised when settled or subsequently written-off as irrecoverable.</p>

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<b>20</b>	<p><b>Irregular expenditure</b> <i>[General Departmental Assets and Liabilities]</i></p> <p>Irregular expenditure is recorded in the notes to the financial statements when confirmed. The amount recorded is equal to the value of the irregular expenditure incurred unless it is impracticable to determine, in which case reasons therefor are provided in the note.</p> <p>Irregular expenditure is removed from the note when it is either condoned by the relevant authority, transferred to receivables for recovery or not condoned and is not recoverable.</p> <p>Irregular expenditure receivables are measured at the amount that is expected to be recoverable and are de-recognised when settled or subsequently written-off as irrecoverable.</p>
<b>21</b>	<p><b>Changes in accounting estimates and errors</b> <i>[Accounting Policies, Estimates and Errors]</i></p> <p>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.</p>
<b>22</b>	<p><b>Events after the reporting date</b> <i>[Events after the Reporting Date]</i></p> <p>Events after the reporting date that are classified as adjusting events have been accounted for in the financial statements. The events after the reporting date that are classified as non-adjusting events after the reporting date have been disclosed in the notes to the financial statements.</p>
<b>23</b>	<p><b>Recoverable revenue</b></p> <p>Amounts are recognised as recoverable revenue when a payment made in a previous financial year becomes recoverable from a debtor in the current financial year. Amounts are either transferred to the National/Provincial Revenue Fund when recovered or are transferred to the statement of financial performance when written-off.</p>
<b>24</b>	<p><b>Related party transactions</b> <i>[Related Party Disclosures]</i></p> <p>A related party transaction is a transfer of resources, services or obligations between the reporting entity and a related party. Related party transactions within the Minister's portfolio are recorded in the notes to the financial statements when the transaction is not at arm's length.</p> <p>Key management personnel are those persons having the authority and responsibility for planning, directing and controlling the activities of the department. The number of individuals and their full compensation is recorded in the notes to the financial statements</p>
<b>25</b>	<p><b>Employee benefits</b> <i>[General Departmental Assets and Liabilities]</i> <i>[Provisions and Contingents]</i></p> <p>The value of each major class of employee benefit obligation (accruals, payables not recognised and provisions) is disclosed in the Employee benefits note.</p>

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**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	2023/24			2022/23		
	Final Budget R'000	Actual Funds Received R'000	Funds not requested / not received R'000	Final Budget R'000	Appropriation Received R'000	Funds not requested / not received R'000
Administration	175 757	175 757	-	158 125	158 125	-
Sustainable Resource Management	171 760	171 760	-	128 437	128 437	-
Assets and Liabilities Management	46 621	46 621	-	50 613	50 613	-
Financial Governance	160 770	160 770	-	150 921	150 921	-
<b>Total</b>	<b>554 908</b>	<b>554 908</b>	<b>-</b>	<b>488 096</b>	<b>488 096</b>	<b>-</b>

**1.2. Conditional grants**

	Note	2023/24 R'000	2022/23 R'000
Total grants received	46	-	-
Provincial grants included in total grants received		-	-

**2. Statutory Appropriation**

	Note	2023/24 R'000	2022/23 R'000
President salary		-	-
Deputy President salary		-	-
Members' remuneration		-	-
Land Bank		-	-
Provincial equitable share		-	-
General fuel levy sharing with metropolitan municipalities		-	-
National Revenue Fund payments		-	-
Skills levy and sector education and training authorities		-	-
Auditor-General of South Africa		-	-

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	Note	2023/24 R'000	2022/23 R'000
Debt service costs		-	-
ESKOM		-	-
International Oil Pollution Compensation Fund		-	-
South African Express Airways		-	-
South African Airways		-	-
Denel		-	-
National Skills Fund		-	-
Magistrates salaries		-	-
Judges salaries		-	-
<b>Total</b>		<b>-</b>	<b>-</b>
Actual Statutory Appropriation received		-	-

**3. Departmental revenue**

	Note	2023/24 R'000	2022/23 R'000
Tax revenue		-	-
Sales of goods and services other than capital assets	3.1	171	174
Fines, penalties and forfeits	3.2	-	-
Interest, dividends and rent on land	3.3	355 562	289 575
Sales of capital assets	3.4	2	1
Transactions in financial assets and liabilities	3.5	141	14
Transfers received	3.6	-	-
<b>Total revenue collected</b>		<b>355 876</b>	<b>289 764</b>
Less: Own revenue included in appropriation	19	195 000	176 400
<b>Total</b>		<b>160 876</b>	<b>113 364</b>

**3.1. Sales of goods and services other than capital assets**

	Note	2023/24 R'000	2022/23 R'000
Sales of goods and services produced by the department		171	174
Sales by market establishment		-	-
Administrative fees		-	-
Other sales		171	174
Sales of scrap, waste and other used current goods		-	-
<b>Total</b>	3	<b>171</b>	<b>174</b>

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**3.2. Fines, penalties and forfeits**

	<i>Note</i>	<b>2023/24 R'000</b>	<b>2022/23 R'000</b>
Fines			
Penalties		-	-
Forfeits		-	-
<b>Total</b>	<b>3</b>	<b>-</b>	<b>-</b>

**3.3. Interest, dividends and rent on land**

	<i>Note</i>	<b>2023/24 R'000</b>	<b>2022/23 R'000</b>
Interest		355 362	289 389
Dividends		200	186
Rent on land		-	-
<b>Total</b>	<b>3</b>	<b>355 562</b>	<b>289 575</b>

**3.4. Sales of capital assets**

	<i>Note</i>	<b>2023/24 R'000</b>	<b>2022/23 R'000</b>
<b>Tangible capital assets</b>		<b>2</b>	<b>1</b>
Buildings and other fixed structures		-	-
Machinery and equipment		2	1
Heritage assets		-	-
Specialised military assets		-	-
Land and subsoil assets		-	-
Biological assets		-	-
<b>Intangible capital assets</b>			
Software		-	-
Mastheads and publishing titles		-	-
Patents, licences, copyright, brand names and trademarks		-	-
Recipes, formulae, prototypes, designs, models		-	-
Services and operating rights		-	-
<b>Total</b>	<b>3</b>	<b>2</b>	<b>1</b>

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**3.5. Transactions in financial assets and liabilities**

	<i>Note</i>	<b>2023/24 R'000</b>	<b>2022/23 R'000</b>
Loans and advances		-	-
Receivables		-	-
Forex gain		-	-
Other receipts including Recoverable Revenue		141	14
Gains on GFECRA		-	-
<b>Total</b>	<b>3</b>	<b>141</b>	<b>14</b>

**3.6. Transfers received**

	<i>Note</i>	<b>2023/24 R'000</b>	<b>2022/23 R'000</b>
Other governmental units		-	-
Higher education institutions		-	-
Foreign governments		-	-
International organisations		-	-
Public corporations and private enterprises		-	-
Households and non-profit institutions		-	-
<b>Total</b>	<b>3</b>	<b>-</b>	<b>-</b>

**3.6.1. Gifts, donations and sponsorships received in-kind (not included in the main note or sub note)**

	<i>Note</i>	<b>2023/24 R'000</b>	<b>2022/23 R'000</b>
	<i>Annex 1H</i>	-	-
Gifts		-	-
Donations		-	30
Sponsorships		-	-
<b>Total gifts, donations and sponsorships received in kind</b>		<b>-</b>	<b>30</b>

In the prior year, donations received in kind was not disclosed. This has been rectified.
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**3.7. Cash received not recognised (not included in the main note)**

Name of entity	2023/24		
	Amount received R'000	Amount paid to the revenue fund R'000	Balance R'000
<i>Please specify</i>	-	-	-
	-	-	-
	-	-	-
<b>Total</b>	-	-	-

Name of entity	2022/23		
	Amount received R'000	Amount paid to the revenue fund R'000	Balance R'000
<i>Please specify</i>	-	-	-
	-	-	-
	-	-	-
<b>Total</b>	-	-	-

**4. Aid assistance**

	Note	2023/24 R'000	2022/23 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		-	-
<b>Closing balance</b>		-	-

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**4.1. Analysis of balance by source**

	Note	2023/24 R'000	2022/23 R'000
Aid assistance from RDP		-	-
Aid assistance from other sources		-	-
CARA Funds		-	-
<b>Closing balance</b>	4	<b>-</b>	<b>-</b>

**4.2. Analysis of balance**

	Note	2023/24 R'000	2022/23 R'000
Aid assistance receivable		-	-
Aid assistance prepayments (not expensed)		-	-
Aid assistance unutilised		-	-
Aid assistance repayable		-	-
<b>Closing balance</b>	4	<b>-</b>	<b>-</b>
 Aid assistance not requested/not received		 -	 -

**4.2.1. Aid assistance prepayments (expensed)**

Name of entity	2023/24				
	Amount as at 1 April 2023 R'000	Less: Received in the current year R'000	Less: Other R'000	Add Current year prepay- ments R'000	Amount as at 31 March 2024 R'000
Goods and services	-	-	-	-	-
Interest and rent on land	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-
Capital assets	-	-	-	-	-
Other	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



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Name of entity	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	-	-	-	-	-
Interest and rent on land	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-
Capital assets	-	-	-	-	-
Other	-	-	-	-	-
<b>Total</b>	-	-	-	-	-

**4.3. Prior period error**

Nature of prior period error	Note	2023/24 R'000
Relating to 2021/22 <i>[affecting the opening balance]</i>		-
		-
Relating to 2022/23		-
		-
<b>Total prior period errors</b>		-

**4.4. Aid assistance expenditure per economic classification**

	Note	2023/24 R'000	2022/23 R'000
Current		-	-
Capital	10	-	-
Transfers and subsidies		-	-
<b>Total aid assistance expenditure</b>		-	-

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**4.5. Aid assistance received in-kind (not included in the main note)**

	<i>Note</i>	<b>2023/24 R'000</b>	<b>2022/23 R'000</b>
<i>List aid assistance received in-kind</i>	<i>Annex 11</i>	-	-
<b>Total aid assistance received in kind</b>		<b>-</b>	<b>-</b>

**5. Compensation of employees**

**5.1. Analysis of balance**

	<i>Note</i>	<b>2023/24 R'000</b>	<b>2022/23 R'000</b>
Basic salary		224 777	216 457
Performance award		-	-
Service based		609	533
Compensative/circumstantial		7 287	4 940
Periodic payments		-	-
Other non-pensionable allowances		44 810	51 848
<b>Total</b>		<b>277 483</b>	<b>273 778</b>

**5.2. Social contributions**

	<i>Note</i>	<b>2023/24 R'000</b>	<b>2022/23 R'000</b>
<b>Employer contributions</b>			
Pension		27 181	26 623
Medical		13 176	12 905
UIF		-	-
Bargaining council		58	57
Official unions and associations		-	-
Insurance		-	-
<b>Total</b>		<b>40 415</b>	<b>39 585</b>
<b>Total compensation of employees</b>		<b>317 898</b>	<b>313 363</b>
Average number of employees		<b>599</b>	<b>557</b>

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**6. Goods and services**

	<i>Note</i>	<b>2023/24 R'000</b>	<b>2022/23 R'000</b>
Administrative fees		295	362
Advertising		5 152	4 139
Minor assets	6.1	628	578
Bursaries (employees)		551	668
Catering		7 997	8 075
Communication		12 735	13 227
Computer services	6.2	6 835	6 333
Consultants: Business and advisory services	6.9	63 020	42 175
Infrastructure and planning services		-	-
Laboratory services		-	-
Scientific and technological services		-	-
Legal services		2 798	1 104
Contractors		2 647	1 339
Agency and support / outsourced services		-	-
Entertainment		-	-
Audit cost - external	6.3	6 523	6 095
Fleet services		3 427	3 969
Inventories	6.4	-	-
Consumables	6.5	13 017	9 846
Housing		-	-
Operating leases		8 639	8 006
Property payments	6.6	10 496	6 819
Rental and hiring		54	111
Transport provided as part of the departmental activities		274	346
Travel and subsistence	6.7	19 331	16 893
Venues and facilities		5 216	4 785
Training and development		11 077	10 113
Other operating expenditure	6.8	1 291	836
<b>Total</b>		<b>182 003</b>	<b>145 819</b>

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**6.1. Minor assets**

	<i>Note</i>	<b>2023/24 R'000</b>	<b>2022/23 R'000</b>
<b>Tangible capital assets</b>		628	578
Buildings and other fixed structures		-	-
Biological assets		-	-
Heritage assets		-	-
Machinery and equipment		628	578
Land and subsoil assets		-	-
Specialised military assets		-	-
<b>Intangible capital assets</b>			
Software		-	-
Mastheads and publishing titles		-	-
Patents, licences, copyright, brand names and trademarks		-	-
Recipes, formulae, prototypes, designs, models		-	-
Services and operating rights		-	-
		-	-
<b>Total</b>	<b>6</b>	<b>628</b>	<b>578</b>

**6.2. Computer services**

	<i>Note</i>	<b>2023/24 R'000</b>	<b>2022/23 R'000</b>
SITA computer services		483	397
External computer service providers		6 352	5 936
<b>Total</b>	<b>6</b>	<b>6 835</b>	<b>6 333</b>

**6.3. Audit cost - external**

	<i>Note</i>	<b>2023/24 R'000</b>	<b>2022/23 R'000</b>
Regularity audits		6 523	6 095
Performance audits		-	-
Investigations		-	-
Environmental audits		-	-
Computer audits		-	-
<b>Total</b>	<b>6</b>	<b>6 523</b>	<b>6 095</b>

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**6.4. Inventories**

	<i>Note</i>	<b>2023/24 R'000</b>	<b>2022/23 R'000</b>
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	-	-
<b>Total</b>	<b>6</b>	<b>-</b>	<b>-</b>

**6.4.1. Other supplies**

	<i>Note</i>	<b>2023/24 R'000</b>	<b>2022/23 R'000</b>
Ammunition and security supplies		-	-
Assets for distribution		-	-
Machinery and equipment		-	-
School furniture		-	-
Sports and recreation		-	-
Library material		-	-
Other assets for distribution		-	-
Other		-	-
<b>Total</b>	<b>6.4</b>	<b>-</b>	<b>-</b>

**6.5. Consumables**

	<i>Note</i>	<b>2023/24 R'000</b>	<b>2022/23 R'000</b>
Consumable supplies		4 176	3 172
Uniform and clothing		1 253	449
Household supplies		1 927	2 221
Building material and supplies		-	-
Communication accessories		-	112
IT consumables		312	153
Other consumables		684	237
Stationery, printing and office supplies		8 840	6 674
<b>Total</b>	<b>6</b>	<b>13 016</b>	<b>9 846</b>

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**6.6. Property payments**

	Note	2023/24 R'000	2022/23 R'000
Municipal services		907	801
Property management fees		-	-
Property maintenance and repairs		4 090	4 275
Other		5 499	1 743
<b>Total</b>	6	<b>10 496</b>	<b>6 819</b>

**6.7. Travel and subsistence**

	Note	2023/24 R'000	2022/23 R'000
Local		19 237	16 735
Foreign		94	158
<b>Total</b>	6	<b>19 331</b>	<b>16 893</b>

**6.8. Other operating expenditure**

	Note	2023/24 R'000	2022/23 R'000
Professional bodies, membership and subscription fees		430	540
Resettlement costs		100	149
Other		761	147
<b>Total</b>	6	<b>1 291</b>	<b>836</b>

**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	2023/24 R'000	2022/23 R'000
		-	-
		-	-
<b>Total</b>		<b>-</b>	<b>-</b>

*In 2022/2023, the remuneration paid to audit and risk committee members was disclosed in note 6.9. However, only remuneration paid to committees or commissions of inquiry appointed by the President or the Premier of a Province must be disclosed. The audit and risk committee's do not meet the definition and should not have been disclosed under this note. The amount was disclosed correctly in note 6, but should not have been disclosed in note 6.9*

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**7. Interest and rent on land**

	Note	2023/24 R'000	2022/23 R'000
Interest paid		-	-
Rent on land		-	-
<b>Total</b>		<b>-</b>	<b>-</b>

**8. Payments for financial assets**

	Note	2023/24 R'000	2022/23 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	2	-
Forex losses	8.5	-	-
Debt take overs		29 973	11 482
Losses on GFECRA		-	-
<b>Total</b>		<b>29 975</b>	<b>11 482</b>

**8.1. Other material losses**

	Note	2023/24 R'000	2022/23 R'000
<b>Nature of other material losses</b>			
<i>Group major categories, but list material items</i>		-	-
<b>Total</b>	8	<b>-</b>	<b>-</b>

*Information on any criminal or disciplinary steps taken as a result of such losses is included in the annual report under the PFMA Compliance Report.*

**8.2. Other material losses written off**

	Note	2023/24 R'000	2022/23 R'000
<b>Nature of losses</b>			
<i>Group major categories, but list material items</i>		-	-
<b>Total</b>	8	<b>-</b>	<b>-</b>

**8.3. Debts written off**

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<b>Nature of debts written off</b>	<i>Note</i>	<b>2023/24 R'000</b>	<b>2022/23 R'000</b>
<i>Group major categories, but list material items</i>			
Irregular expenditure written off		-	-
<b>Total</b>		-	-
Recoverable revenue written off		-	-
<b>Total</b>		-	-
Other debt written off			
Staff debt written off in line with the departmental debt policy		2	-
<b>Total</b>		2	-
<b>Total debt written off</b>	8	2	-

**8.4. Details of theft**

<b>Nature of theft</b>	<i>Note</i>	<b>2023/24 R'000</b>	<b>2022/23 R'000</b>
<i>Group major categories, but list material items</i>			
<b>Total</b>	8	-	-

**8.5. Forex losses**

<b>Nature of losses</b>	<i>Note</i>	<b>2023/24 R'000</b>	<b>2022/23 R'000</b>
<i>Group major categories, but list material items</i>			
<b>Total</b>	8	-	-



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**9. Transfers and subsidies**

	Note	2023/24 R'000	2022/23 R'000
Provinces and municipalities	47,48		-
Departmental agencies and accounts	Annex 1B	9	-
Higher education institutions	Annex 1C	-	-
Foreign governments and international organisations	Annex 1E	-	-
Public corporations and private enterprises	Annex 1D	-	-
Non-profit institutions	Annex 1F	-	-
Households	Annex 1G	1 861	2 844
<b>Total</b>		<b>1 870</b>	<b>2 844</b>

**9.1. Gifts, donations and sponsorships made in kind (not included in the main note)**

	Note	2023/24 R'000	2022/23 R'000
	Annex 1J		
Gifts		-	-
Donations		197	111
Sponsorships		-	-
<b>Total</b>		<b>197</b>	<b>111</b>

*In the prior year, donations made in kind was not disclosed. This has been rectified.*

**10. Expenditure for capital assets**

	Note	2023/24 R'000	2022/23 R'000
<b>Tangible capital assets</b>		16 205	9 182
Buildings and other fixed structures		-	-
Heritage assets		-	-
Machinery and equipment		16 205	9 182
Specialised military assets		-	-
Land and subsoil assets		-	-
Biological assets		-	-
<b>Intangible capital assets</b>			
Software		-	-
Mastheads and publishing titles		-	-
Patents, licences, copyright, brand names and trademarks		-	-
Recipes, formulae, prototypes, designs, models		-	-
Services and operating rights		-	-
<b>Total</b>		<b>16 205</b>	<b>9 182</b>

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	Note	2023/24 R'000	2022/23 R'000
The following amounts have been included as project costs in Expenditure for capital assets			
Compensation of employees			
Goods and services			
<b>Total</b>		-	-

*Included in machinery and equipment are transport assets to the value of R1,847,000.00*

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

Name of entity	2023/24		
	Voted funds R'000	Aid assistance R'000	Total R'000
<b>Tangible capital assets</b>	<b>16 205</b>	-	<b>16 205</b>
Buildings and other fixed structures			-
Heritage assets			-
Machinery and equipment	16 205		16 205
Specialised military assets			-
Land and subsoil assets			-
Biological assets			-
<b>Intangible capital assets</b>			
Software			-
Mastheads and publishing titles	-	-	-
Patents, licences, copyright, brand names and trademarks			-
Recipes, formulae, prototypes, designs, models			-
Services and operating rights			-
<b>Total</b>	<b>16 205</b>	-	<b>16 205</b>

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

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

*Included in machinery equipment are transport assets to the value of R3,801,000.00*

**10.3. Finance lease expenditure included in Expenditure for capital assets**

	Note	2023/24	2022/23
		R'000	R'000
<b>Tangible capital assets</b>		-	-
Buildings and other fixed structures		-	-
Heritage assets		-	-
Machinery and equipment		-	-
Specialised military assets		-	-
Land and subsoil assets		-	-
Biological assets		-	-
<b>Total</b>		-	-

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**11. Cash and cash equivalents**

	<i>Note</i>	<b>2023/24 R'000</b>	<b>2022/23 R'000</b>
Consolidated Paymaster General Account		5 115	11 074
Cash receipts		-	-
Disbursements		-	-
Cash on hand		-	-
Investments (Domestic)		-	-
Investments (Foreign)		-	-
<b>Total</b>		<b>5 115</b>	<b>11 074</b>

**12. Other financial assets**

	<i>Note</i>	<b>2023/24 R'000</b>	<b>2022/23 R'000</b>
<b>Current</b>			
<b>Local</b>		-	-
<i>Group major categories, but list material items</i>		-	-
		-	-
		-	-
<b>Total</b>		-	-
		-	-
<b>Foreign</b>		-	-
<i>Group major categories, but list material items</i>		-	-
		-	-
		-	-
<b>Total</b>		-	-
		-	-
<b>Total Current other financial assets</b>		-	-
		-	-
<b>Non-current</b>			
<b>Local</b>		-	-
<i>Group major categories, but list material items</i>		-	-
<b>Total</b>		-	-
		-	-
<b>Foreign</b>		-	-
<i>Group major categories, but list material items</i>		-	-
		-	-
<b>Total</b>		-	-

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<b>Total Non-current other financial assets</b>	-	-
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**13. Prepayments and advances**

	<i>Note</i>	<b>2023/24 R'000</b>	<b>2022/23 R'000</b>
Staff advances		-	-
Travel and subsistence		-	-
Prepayments (Not expensed)	13.2	-	-
Advances paid (Not expensed)	13.1	-	-
SOCPEN advances		-	-
<b>Total</b>		-	-

**Analysis of Total Prepayments and advances**

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

**13.1. Advances paid (Not expensed)**

	<b>2023/24</b>				
	<b>Amount as at 1 April 2023</b>	<b>Less: Amounts expensed in current year</b>	<b>Add / Less: Other</b>	<b>Add Current year advances</b>	<b>Amount as at 31 March 2024</b>
<i>Note</i>	R'000	R'000	R'000	R'000	R'000
National departments	-	-	-	-	-
Provincial departments	-	-	-	-	-
Public entities	-	-	-	-	-
Other entities	-	-	-	-	-
<b>Total</b>	-	-	-	-	-

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

**13.2. Prepayments (Not expensed)**

		<b>2023/24</b>				
		Amount as at 1 April 2023	Less: Amounts expensed in current year	Add / Less: Other	Add Current year prepay- ments	Amount as at 31 March 2024
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	-	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

		<b>2022/23</b>				
		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	-	-	-	-	-

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<b>Total</b>	13	-	-	-	-	-
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**13.3. Prepayments (Expensed)**

	<b>2023/24</b>				
	Amount as at 1 April 2023	Less: Received in the current year	Less: Other	Add Current year prepay- ments	Amount as at 31 March 2024
	R'000	R'000	R'000	R'000	R'000
Goods and services	1 674	-1 674		2 089	2 089
Interest and rent on land	-				-
Transfers and subsidies	-				-
Capital assets	-				-
Other	-				-
<b>Total</b>	<b>1 674</b>	<b>-1 674</b>	<b>-</b>	<b>2 089</b>	<b>2 089</b>

*Prepayments relates to annual license 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 as at year end*

	<b>2022/23</b>				
	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	-	1 674	1 674
Interest and rent on land	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-
Capital assets	-	-	-	-	-
Other	-	-	-	-	-
<b>Total</b>	<b>1 296</b>	<b>-1 296</b>	<b>-</b>	<b>1 674</b>	<b>1 674</b>

*In the 2022-23 financial year there was an omission of Microsoft License paid amounting to R 1 827 000 of which R 457 000 is prepaid*

*In the prior year year corrections made on interest charged amounting to R318 000 to a debtor account was not recorded in the prior year financial statements.*

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**13.4. Advances paid (Expensed)**

	2023/24				
	Amount as at 1 April 2023	Less: Received in the current year	Less: Other	Add Current year advances	Amount as at 31 March 2024
	R'000	R'000	R'000	R'000	R'000
National departments	-	-	-	-	-
Provincial departments	-	-	-	-	-
Public entities	-	-	-	-	-
Other entities	-	-	-	-	-
<b>Total</b>	-	-	-	-	-

	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	-	-	-	-	-
<b>Total</b>	-	-	-	-	-

**14. Receivables**

	<i>Note</i>	2023/24			2022/23		
		Current	Non- current	Total	Current	Non- current	Total
		R'000	R'000	R'000	R'000	R'000	R'000
Claims recoverable	14.1	1 462	-	1 462	182	-	182
Trade receivables	14.2	-	-	-	-	-	-
Recoverable expenditure	14.3	-	-	-	-	-	-
Staff debt	14.4	443	228	671	25	178	203
Other receivables	14.5	-	18 321	18 321	-	16 742	16 742
<b>Total</b>		<b>1 905</b>	<b>18 549</b>	<b>20 454</b>	<b>207</b>	<b>16 920</b>	<b>17 127</b>

*In the prior year, corrections made on interest charged amounting to R816,000 to a debtors account was not restated. This has now been rectified in note 14.5 and note 14.6*



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**14.1. Claims recoverable**

	<i>Note</i>	<b>2023/24 R'000</b>	<b>2022/23 R'000</b>
National departments			-
Provincial departments		1 249	143
Foreign governments			-
Public entities		213	39
Private enterprises			-
Higher education institutions			-
Households and non-profit institutions			-
Local governments			-
<b>Total</b>	<b>14</b>	<b>1 462</b>	<b>182</b>

**14.2. Trade receivables**

	<i>Note</i>	<b>2023/24 R'000</b>	<b>2022/23 R'000</b>
<i>Group major categories, but list material items</i>		-	-
<b>Total</b>	<b>14</b>	<b>-</b>	<b>-</b>

**14.3. Recoverable expenditure**

	<i>Note</i>	<b>2023/24 R'000</b>	<b>2022/23 R'000</b>
<i>Group major categories, but list material items</i>		-	-
<b>Total</b>	<b>14</b>	<b>-</b>	<b>-</b>

**14.4. Staff debt**

	<i>Note</i>	<b>2023/24 R'000</b>	<b>2022/23 R'000</b>
<i>Group major categories, but list material items</i>			
Salary related (Tax under deduction, recovery from employees and Salary overpayments)		671	203
<b>Total</b>	<b>14</b>	<b>671</b>	<b>203</b>

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**14.5. Other receivables**

	Note	2023/24 R'000	2022/23 R'000
<i>Group major categories, but list material items</i>			
Unauthorised expenditure			
Irregular expenditure		18 321	16 742
Fruitless and wasteful expenditure			
<b>Total</b>	14	<b>18 321</b>	<b>16 742</b>

*In the prior year, corrections made on interest charged amounting to R816,000 to a debtors account was not restated. This has now been rectified.*

**14.6. Impairment of receivables**

	Note	2023/24 R'000	2022/23 R'000
Estimate of impairment of receivables		18 491	16 908
<b>Total</b>		<b>18 491</b>	<b>16 908</b>

*In the prior year, corrections made on interest charged amounting to R816,000.00 to a debtors account was not restated. This has now been rectified.*

**15. Investments**

	Note	2023/24 R'000	2022/23 R'000
<b>Non-current</b>			
<b>Shares and other equity</b>			
<i>List investments at cost</i>		-	-
<b>Total</b>		<b>-</b>	<b>-</b>
<b>Securities other than shares</b>			
<i>List investments at cost</i>	Annex 2A	-	-
<b>Total</b>		<b>-</b>	<b>-</b>
<b>Total non-current investments</b>		<b>-</b>	<b>-</b>

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<b>Analysis of non-current investments</b>	<i>Note</i>	<b>2023/24 R'000</b>	<b>2022/23 R'000</b>
Opening balance		-	-
Additions in cash		-	-
Disposals for cash		-	-
Non-cash movements		-	-
<b>Closing balance</b>		<b>-</b>	<b>-</b>

<b>15.1. Impairment of investments</b>	<i>Note</i>	<b>2023/24 R'000</b>	<b>2022/23 R'000</b>
Estimate of impairment of investments		-	-
<b>Total</b>		<b>-</b>	<b>-</b>

<b>16. Loans</b>	<i>Note</i>	<b>2023/24 R'000</b>	<b>2022/23 R'000</b>
Public corporations		-	-
Higher education institutions		-	-
Foreign governments		-	-
Private enterprises		-	-
Non-profit institutions		-	-
Staff loans		-	-
<b>Total</b>		<b>-</b>	<b>-</b>

<b>Analysis of balance</b>	<i>Note</i>	<b>2023/24 R'000</b>	<b>2022/23 R'000</b>
Opening balance		-	-
New issues		-	-
Repayments		-	-
Write-offs		-	-
<b>Closing balance</b>		<b>-</b>	<b>-</b>

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**16.1. Impairment of loans**

	2023/24	2022/23
<i>Note</i>	R'000	R'000
Estimate of impairment of loans	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**17. Voted funds to be surrendered to the Revenue Fund**

	2023/24	2022/23
<i>Note</i>	R'000	R'000
Opening balance	5 406	26 165
Prior period error	17.2 -	-
As restated	5 406	26 165
Transferred from statement of financial performance (as restated)	6 957	5 406
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 -	-
Paid during the year	-5 406	-26 165
<b>Closing balance</b>	<b>6 957</b>	<b>5 406</b>

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

	2023/24	2022/23
<i>Note</i>	R'000	R'000
Opening balance	-	-
Transfer from statement of financial performance	-	-
Transfer from Departmental Revenue to defray excess expenditure	19 -	-
<b>Total</b>	<b>17 -</b>	<b>-</b>

**17.2. Prior period error**

	2022/23
<i>Note</i>	R'000
<b>Nature of prior period error</b>	
Relating to 2021/22 [affecting the opening balance]	-
Relating to 2022/23	-
<b>Total prior period errors</b>	<b>-</b>

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**17.3. Reconciliation on unspent conditional grants**

	<i>Note</i>	<b>2023/24 R'000</b>	<b>2022/23 R'000</b>
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		-	-
<b>Due by the Provincial Revenue Fund</b>		-	-

**18. Statutory Appropriation to be surrendered to the Revenue Fund**

	<i>Note</i>	<b>2023/24 R'000</b>	<b>2022/23 R'000</b>
Opening balance		-	-
Prior period error	18.1	-	-
As restated		-	-
Transferred from statement of financial performance (as restated)		-	-
Statutory appropriation not requested/not received	2	-	-
Paid during the year		-	-
<b>Closing balance</b>		-	-

**18.1. Prior period error**

	<i>Note</i>	<b>2022/23 R'000</b>
<b>Nature of prior period error</b>		
Relating to 2021/22 <i>[affecting the opening balance]</i>		-
		-
Relating to 2022/23		-
		-
<b>Total prior period errors</b>		-

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

	<i>Note</i>	<b>2023/24 R'000</b>	<b>2022/23 R'000</b>
Opening balance		27	332
Prior period error	19.1	-	
As restated		27	332
Transferred from statement of financial performance (as restated)		160 211	113 364
Own revenue included in appropriation		195 000	176 400
Transfer from aid assistance	4	-	-
Transferred to voted funds to defray excess expenditure (Parliament/Legislatures)	17.1	-	-
Paid during the year		-355 886	-290 069
<b>Closing balance</b>		<b>17</b>	<b>27</b>

**19.1. Prior period error**

<b>Nature of prior period error</b>	<i>Note</i>	<b>2022/23 R'000</b>
Relating to 2021/22 [affecting the opening balance]		-
		-
Relating to 2022/23		-
		-
<b>Total prior period errors</b>		<b>-</b>

**20. Bank overdraft**

	<i>Note</i>	<b>2023/24 R'000</b>	<b>2022/23 R'000</b>
Consolidated Paymaster General account		-	-
Fund requisition account		-	-
Overdraft with commercial banks (Local)		-	-
Overdraft with commercial banks (Foreign)		-	-
<b>Total</b>		<b>-</b>	<b>-</b>

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**21. Payables - current**

	<i>Note</i>	<b>2023/24 R'000</b>	<b>2022/23 R'000</b>
Amounts owing to other entities		-	-
Advances received	21.1	-	-
Clearing accounts	21.2	43	131
Other payables	21.3	5	5 733
<b>Total</b>		<b>48</b>	<b>5 864</b>

**21.1. Advances received**

	<i>Note</i>	<b>2023/24 R'000</b>	<b>2022/23 R'000</b>
National departments		-	-
Provincial departments		-	-
Public entities		-	-
Other institutions		-	-
<b>Total</b>	21	<b>-</b>	<b>-</b>

**21.2. Clearing accounts**

<b>Description</b>	<i>Note</i>	<b>2023/24 R'000</b>	<b>2022/23 R'000</b>
<i>Identify major categories, but list material items</i>			
Owing to Receiver of Revenue		21	28
Owing to Employee through GEHS		-	103
Owing to Employee		22	-
<b>Total</b>	21	<b>43</b>	<b>131</b>

**21.3. Other payables**

<b>Description</b>	<i>Note</i>	<b>2023/24 R'000</b>	<b>2022/23 R'000</b>
<i>Identify major categories, but list material items</i>			
Owing to Department of Public Works		5	5 733
Owing to Department of Public Works		-	-
<b>Total</b>	21	<b>5</b>	<b>5 733</b>

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**22. Payables - non-current**

	<i>Note</i>	2023/24				2022/23
		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	22.1	-	-	-	-	-
Other payables	22.2	-	-	-	-	-
<b>Total</b>		-	-	-	-	-

**22.1. Advances received**

	<i>Note</i>	2023/24 R'000	2022/23 R'000
National departments		-	-
Provincial departments		-	-
Public entities		-	-
Other institutions		-	-
<b>Total</b>	22	-	-

**22.2. Other payables**

Description	<i>Note</i>	2023/24 R'000	2022/23 R'000
<i>Identify major categories, but list material items</i>		-	-
<b>Total</b>	22	-	-

**23. Net cash flow available from operating activities**

	<i>Note</i>	2023/24 R'000	2022/23 R'000
Net surplus/(deficit) as per Statement of Financial Performance		167 833	118 770
Add back non-cash/cash movements not deemed operating activities		-157 803	-125 356
(Increase)/decrease in receivables		-1 698	-26
(Increase)/decrease in prepayments and advances		-	-
(Increase)/decrease in other current assets		-	-
Increase/(decrease) in payables - current		-5 816	5 509
Proceeds from sale of capital assets		-2	-1
Proceeds from sale of investments		-	-
(Increase)/decrease in other financial assets		-	-



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	Note	2023/24 R'000	2022/23 R'000
Expenditure on capital assets		16 205	9 182
Surrenders to Revenue Fund		-361 292	-316 234
Surrenders to RDP Fund/Donors		-	-
Voted funds not requested/not received		-	-
Statutory Appropriation not requested/not received		-	-
Own revenue included in appropriation		195 000	176 400
Other non-cash items		-200	-186
<b>Net cash flow generated by operating activities</b>		<b>10 030</b>	<b>-6 586</b>

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

	Note	2023/24 R'000	2022/23 R'000
Consolidated Paymaster General account		5 115	11 074
Fund requisition account		-	-
Cash receipts		-	-
Disbursements		-	-
Cash on hand		-	-
Cash with commercial banks (Local)		-	-
Cash with commercial banks (Foreign)		-	-
<b>Total</b>		<b>5 115</b>	<b>11 074</b>

**25. Contingent liabilities and contingent assets**

**25.1. Contingent liabilities**

Liable to	Nature	Note	2023/24 R'000	2022/23 R'000
Motor vehicle guarantees	Employees	Annex 3A	-	-
Housing loan guarantees	Employees	Annex 3A	-	-
Other guarantees		Annex 3A	-	-
Claims against the department		Annex 3B	7 325	6 154
Intergovernmental payables		Annex 5	-	-
Environmental rehabilitation liability		Annex 3B	-	-
Other		Annex 3B	-	-
<b>Total</b>			<b>7 325</b>	<b>6 154</b>

*The claim against the department relates to a claim by official for unfair dismissal.*

*In the prior year, the contingent liability amount disclosed was based on the reinstatement as at 15 June 2019. The amount did not take into account the retrospective payment for the official in the event she is reinstated as at 31 March 2023.*

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**25.2. Contingent assets**

Nature of contingent asset	Note	2023/24 R'000	2022/23 R'000
<b>Total</b>		-	-

**26. Capital commitments**

	Note	2023/24 R'000	2022/23 R'000
Buildings and other fixed structures		-	-
Heritage assets		-	-
Machinery and equipment		723	-
Specialised military assets		-	-
Land and subsoil assets		-	-
Biological assets		-	-
Intangible assets		-	-
<b>Total</b>		<b>723</b>	<b>-</b>

*This pertains to Transport Assets*

**27. Accruals and payables not recognised**

**27.1. Accruals**

Listed by economic classification	Note	2023/24			2022/23
		30 Days	30+ Days	Total	Total
		R'000	R'000	R'000	R'000
Goods and services		21 600	-	21 600	5 288
Interest and rent on land		-	-	-	-
Transfers and subsidies		-	-	-	-
Capital assets		-	-	-	-
Other		-	-	-	-
<b>Total</b>		<b>21 600</b>	<b>-</b>	<b>21 600</b>	<b>5 288</b>

Listed by programme level	Note	2023/24 R'000	2022/23 R'000
ADMINISTRATION		2 613	2049
SUSTAINABLE RESOURCE MANAGEMENT		15 840	1047
ASSETS & LIABILITIES MANAGEMENT		646	346
FINANCIAL GOVERNANCE		2 501	1846
<b>Total</b>		<b>21 600</b>	<b>5 288</b>

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*Material accruals include invoices for consultants, Auditor General, Telkom and white fleet maintenance costs which were received after year-end.*

**27.2. Payables not recognised**

<b>Listed by economic classification</b>	<i>Note</i>	<b>2023/24</b>			<b>2022/23</b>
		<b>30 Days</b>	<b>30+ Days</b>	<b>Total</b>	<b>Total</b>
		<b>R'000</b>	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>
Goods and services		42	-	42	167
Interest and rent on land		-	-	-	-
Transfers and subsidies		-	-	-	-
Capital assets		-	-	-	-
Other		-	-	-	-
<b>Total</b>		<b>42</b>	<b>-</b>	<b>42</b>	<b>167</b>

<b>Listed by programme level</b>	<i>Note</i>	<b>2023/24</b>	<b>2022/23</b>
		<b>R'000</b>	<b>R'000</b>
ADMINISTRATION		9	105
SUSTAINABLE RESOURCE MANAGEMENT		9	33
ASSETS & LIABILITIES MANAGEMENT		1	2
FINANCIAL GOVERNANCE		23	27
<b>Total</b>		<b>42</b>	<b>167</b>

<b>Included in the above totals are the following:</b>	<i>Note</i>	<b>2023/24</b>	<b>2022/23</b>
		<b>R'000</b>	<b>R'000</b>
Confirmed balances with other departments	<i>Annex 5</i>	1 121	378
Confirmed balances with other government entities	<i>Annex 5</i>	1 201	913
<b>Total</b>		<b>2 322</b>	<b>1 291</b>

*Included in Annexure 5 is an intergovernmental payable to Department of Public Works and Roads for R4,576.00. This amount is not included in note 27, but is included in note 21.3 relating to payables.*

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**28. Employee benefits**

	Note	2023/24 R'000	2022/23 R'000
Leave entitlement		15 053	16 018
Service bonus		8 406	8 271
Performance awards		-	-
Capped leave		3 742	3 706
Other		1 098	527
<b>Total</b>		<b>28 299</b>	<b>28 522</b>

*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 R185,000.00. Salary related Payables and Accruals to the value of R913 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 R158,000.00. Negative Leave credits is due to the fact that employees receive credits pro-rata for the year annually in January.*

<i>Included in the above totals are the following:</i>	Note	2023/24 R'000	2022/23 R'000
Confirmed balances with other departments	Annex 5	-	-
Confirmed balances with other government entities	Annex 5	-	-
<b>Total</b>		<b>-</b>	<b>-</b>

**29. Lease commitments**

**29.1. Operating leases**

	2023/24				Total R'000
	Specialised military equipment R'000	Land R'000	Buildings and other fixed structures R'000	Machinery and equipment R'000	
Not later than 1 year	-	-	7 601	1 136	8 737
Later than 1 year and not later than 5 years	-	-	2 636	640	3 276
Later than 5 years	-	-	-	-	-
<b>Total lease commitments</b>	<b>-</b>	<b>-</b>	<b>10 237</b>	<b>1 776</b>	<b>12 013</b>

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	<b>2022/23</b>				
	<b>Specialised military equipment</b>	<b>Land</b>	<b>Buildings and other fixed structures</b>	<b>Machinery and equipment</b>	<b>Total</b>
	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>
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	-	-	-	-	-
<b>Total lease commitments</b>	-	-	<b>15 797</b>	<b>2 161</b>	<b>17 958</b>

*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.*

	<i>Note</i>	<b>2023/24 R'000</b>	<b>2022/23 R'000</b>
Rental earned on sub-leased assets	3	-	-
<b>Total</b>		-	-

**29.2. Finance leases \*\***

	<b>2023/24</b>				
	<b>Specialised military equipment</b>	<b>Land</b>	<b>Buildings and other fixed structures</b>	<b>Machinery and equipment</b>	<b>Total</b>
	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>
Not later than 1 year	-	-	-	-	-
Later than 1 year and not later than 5 years	-	-	-	-	-
Later than 5 years	-	-	-	-	-
<b>Total lease commitments</b>	-	-	-	-	-

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

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

	<i>Note</i>	<b>2023/24</b>	<b>2022/23</b>
		<b>R'000</b>	<b>R'000</b>
Rental earned on sub-leased assets	3	-	-
<b>Total</b>		-	-

**29.3. Operating lease future revenue**

	<b>2023/24</b>				
	<b>Specialised military equipment</b>	<b>Land</b>	<b>Buildings and other fixed structures</b>	<b>Machinery and equipment</b>	<b>Total</b>
	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>
Not later than 1 year	-	-	-	-	-
Later than 1 year and not later than 5 years	-	-	-	-	-
Later than 5 years	-	-	-	-	-
<b>Total operating lease revenue receivable</b>	-	-	-	-	-

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

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Later than 5 years	-	-	-	-	-
<b>Total operating lease revenue receivable</b>	-	-	-	-	-

**30. Accrued departmental revenue**

	<i>Note</i>	<b>2023/24 R'000</b>	<b>2022/23 R'000</b>
Tax revenue		-	-
Sales of goods and services other than capital assets		-	-
Fines, penalties and forfeits		-	-
Interest, dividends and rent on land		24 327	29 976
Sales of capital assets		-	-
Transactions in financial assets and liabilities		-	-
Transfers received		-	-
Other		-	-
<b>Total</b>		<b>24 327</b>	<b>29 976</b>

**30.1. Analysis of accrued departmental revenue**

	<i>Note</i>	<b>2023/24 R'000</b>	<b>2022/23 R'000</b>
Opening balance		29 976	20 168
Less: amounts received		29 942	20 046
Less: services received in lieu of cash		-	-
Add: amounts recorded		24 293	29 976
Less: amounts written off/reversed as irrecoverable		-	-
Less: amounts transferred to receivables for recovery		-	122
Other ( <i>Specify</i> )		-	-
<b>Closing balance</b>		<b>24 327</b>	<b>29 976</b>

**30.2. Accrued departmental revenue written off**

	<i>Note</i>	<b>2023/24 R'000</b>	<b>2022/23 R'000</b>
<b>Nature of losses</b>		-	-
		-	-
<b>Total</b>		<b>-</b>	<b>-</b>

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**30.3. Impairment of accrued departmental revenue**

	<i>Note</i>	<b>2023/24 R'000</b>	<b>2022/23 R'000</b>
Estimate of impairment of accrued departmental revenue		-	-
<b>Total</b>		<b>-</b>	<b>-</b>

**31. Unauthorised, Irregular and Fruitless and wasteful expenditure**

	<i>Note</i>	<b>2023/24 R'000</b>	<b>2022/23 R'000</b>
Unauthorised expenditure - current year		-	-
Irregular expenditure - current year		-	-
Fruitless and wasteful expenditure - current year		-	-
<b>Total</b>		<b>-</b>	<b>-</b>

**32. Related party transactions**

<b>Revenue received</b>	<i>Note</i>	<b>2023/24 R'000</b>	<b>2022/23 R'000</b>
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		-	-
<b>Total</b>		<b>-</b>	<b>-</b>

<b>Payments made</b>	<i>Note</i>	<b>2023/24 R'000</b>	<b>2022/23 R'000</b>
Compensation of employees		-	-
Goods and services		-	-
Interest and rent on land		-	-
Expenditure for capital assets		-	-
Payments for financial assets		15 073	11 482
Transfers and subsidies		-	-
<b>Total</b>		<b>15 073</b>	<b>11 482</b>

**2023/24**

**2022/23**



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<b>Year end balances arising from revenue/payments</b>	<i>Note</i>	<b>R'000</b>	<b>R'000</b>
Receivables from related parties		-	-
Payables to related parties		-	-
<b>Total</b>		-	-
		<b>2023/24</b>	<b>2022/23</b>
<b>Loans to/from related parties</b>	<i>Note</i>	<b>R'000</b>	<b>R'000</b>
Non-interest bearing loans to/(from)		-	-
Interest bearing loans to/(from)		-	-
<b>Total</b>		-	-
		<b>2023/24</b>	<b>2022/23</b>
<b>Other</b>	<i>Note</i>	<b>R'000</b>	<b>R'000</b>
Guarantees issued/received		-	-
<i>List other contingent liabilities between the department and related party</i>		-	-
		-	-
<b>Total</b>		-	-
		<b>2023/24</b>	<b>2022/23</b>
<b>In-kind goods and services (provided)/received</b>	<i>Note</i>	<b>R'000</b>	<b>R'000</b>
<i>List in-kind goods and services between the department and related party</i>		-	-
<b>Total</b>		-	-

*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.*

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

*The Department of Finance occupies a building owned by the Department of Public Works. Building is provided free of charge*

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

*North West Development Corporation (Pty) Ltd - R6,9 million*

*Kgama Wildlife (SOC) Ltd- R81 thousand*

*Signal Development (SOC) Ltd - R190 thousand*

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Golden Leopard Resorts (SOC) Ltd - R2,6 million  
GL Resorts (SOC) Ltd - R2,4 million  
NW Department of Human Settlements - R 1,2million

**33. Key management personnel**

	<b>2023/24</b>	<b>2022/23</b>
	<b>R'000</b>	<b>R'000</b>
Political office bearers <i>(provide detail below)</i>	2 156	2 096
Officials:		-
HOD	2 548	2 493
DDG	1 872	1 812
Chief Directors	10 869	12 275
Family members of key management personnel	204	190
<b>Total</b>	<b>17 649</b>	<b>18 866</b>
	<b>2023/24</b>	<b>2022/23</b>

<b>Key management personnel (Parliament/Legislatures)</b>	<b>R'000</b>	<b>R'000</b>
Speaker to Parliament/Legislature	-	-
Deputy Speaker	-	-
Secretary to Parliament/Legislature	-	-
Deputy Secretary	-	-
Chief Financial Officer	-	-
Legal advisor	-	-
Other	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**34. Public private partnership**

	<i>Note</i>	<b>2023/24</b>	<b>2022/23</b>
		<b>R'000</b>	<b>R'000</b>
<b>Concession fee received</b>		-	-
Base fee received		-	-
Variable fee received		-	-
Other fees received <i>(Specify)</i>		-	-
<b>Unitary fee paid</b>		-	-
Fixed component		-	-

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Indexed component	-	-
<b>Analysis of indexed component</b>	-	-
Compensation of employees		
Goods and services (excluding lease payments)	-	-
Operating leases	-	-
Interest	-	-
<b>Capital / (Liabilities)</b>	-	-
Tangible rights		
Intangible rights	-	-
Property	-	-
Plant and equipment	-	-
Loans		
<b>Other</b>	-	-
Prepayments and advances		
Pre-production obligations	-	-
Other obligations	-	-

Any guarantees issued by the department are disclosed in the Note on *Contingent liabilities*.

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

	<i>Note</i>	<b>2023/24 R'000</b>	<b>2022/23 R'000</b>
<i>Please specify</i>		-	-
<b>Total</b>		-	-

**36. Provisions**

	<i>Note</i>	<b>2023/24 R'000</b>	<b>2022/23 R'000</b>
<i>Please specify</i>		-	-
<b>Total</b>		-	-

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**36.1. Reconciliation of movement in provisions - Current year**

	<b>2023/24</b>			
	<b>Provision 1</b>	<b>Provision 2</b>	<b>Provision 3</b>	<b>Total provisions</b>
	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>
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	-	-	-	-
<b>Closing balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Reconciliation of movement in provisions - Prior year**

	<b>2022/23</b>			
	<b>Provision 1</b>	<b>Provision 2</b>	<b>Provision 3</b>	<b>Total provisions</b>
	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>
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	-	-	-	-
<b>Closing balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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**37. Non-adjusting events after reporting date**

<b>Nature of the event</b>	<i>Note</i>	<b>2023/24 R'000</b>
<i>Include an estimate of the financial effect of the subsequent non-adjusting events or a statement that such an estimate cannot be made</i>		-
<b>Total</b>		<u>-</u>

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**38. Movable Tangible Capital Assets**

**MOVEMENT IN MOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2024**

	2023/24				Closing balance R'000
	Opening balance R'000	Value adjustments R'000	Additions R'000	Disposals R'000	
	<b>HERITAGE ASSETS</b>	-		-	
Heritage assets	-				-
<b>MACHINERY AND EQUIPMENT</b>	53 739		29 365	4 196	78 908
Transport assets	3 801		15 007	180	18 628
Computer equipment	22 157		10 760	3 280	29 637
Furniture and office equipment	15 855		1 419	547	16 727
Other machinery and equipment	11 926		2 179	189	13 916
<b>SPECIALISED MILITARY ASSETS</b>	-		-	-	-
Specialised military assets	-				-
<b>BIOLOGICAL ASSETS</b>	-		-	-	-
Biological assets	-				-
<b>TOTAL MOVABLE TANGIBLE CAPITAL ASSETS</b>	<b>53 739</b>	<b>-</b>	<b>29 365</b>	<b>4 196</b>	<b>78 908</b>

*Included in additions are fifty-three motor vehicles transferred from the NW Department of Community Safety. Included in the disposals are assets written off to the value of R1,492,000.*

**Movable Tangible Capital Assets under investigation**

	Note	Number	Value R'000
<b>Included in the above total of the movable tangible capital assets per the asset register that are under investigation:</b>			
Heritage assets			
Machinery and equipment		111	1 738
Specialised military assets			
Biological assets			
<b>Total</b>		<b>111</b>	<b>1 738</b>

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

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

	2022/23				Closing balance R'000
	Opening balance R'000	Prior period error R'000	Additions R'000	Disposals R'000	
	<b>HERITAGE ASSETS</b>	-	-	-	
Heritage assets	-		-	-	-
<b>MACHINERY AND EQUIPMENT</b>	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
<b>SPECIALISED MILITARY ASSETS</b>	-	-	-	-	-
Specialised military assets	-		-	-	-
<b>BIOLOGICAL ASSETS</b>	-	-	-	-	-
Biological assets	-		-	-	-
<b>TOTAL MOVABLE TANGIBLE CAPITAL ASSETS</b>	<b>47 454</b>	<b>-</b>	<b>9 182</b>	<b>2 897</b>	<b>53 739</b>

**38.1.1. Prior period error**

Nature of prior period error	Note	2022/23 R'000
Relating to 2021/22 <a href="#">[affecting the opening balance]</a>		-
Relating to 2022/23		-
<b>Total prior period errors</b>		<b>-</b>

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**38.2. Minor assets**

**MOVEMENT IN MINOR CAPITAL ASSETS PER THE ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2024**

	2023/24					
	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	-	-	-	8 669	-	8 669
Value adjustments	-	-	-	-	-	-
Additions	-	-	-	628	-	628
Disposals	-	-	-	683	-	683
<b>Total Minor assets</b>	-	-	-	<b>8 614</b>	-	<b>8 614</b>

	Specialised military assets	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Total
Number of R1 minor assets	-	-	-	334	-	334
Number of minor assets at cost	-	-	-	4 346	-	4 346
<b>Total number of minor assets</b>	-	-	-	<b>4 680</b>	-	<b>4 680</b>

**Minor capital assets under investigation**

	Note	Number	Value R'000
<b>Included in the above total of the minor capital assets per the asset register that are under investigation:</b>			
Specialised military assets			
Intangible assets			
Heritage assets			
Machinery and equipment		409	656
Biological assets			

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



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**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
Prior period error	-	-	-	-	-	-
Additions	-	-	-	577	-	577
Disposals	-	-	-	443	-	443
<b>Total Minor assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8 669</b>	<b>-</b>	<b>8 669</b>

	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
Number of R1 minor assets	-	-	-	366	-	366
Number of minor assets at cost	-	-	-	4 405	-	4 405
<b>Total number of minor assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4 771</b>	<b>-</b>	<b>4 771</b>

**38.2.1. Prior period error**

Nature of prior period error	Note	2022/23 R'000
Relating to 2021/22 [affecting the opening balance]		-
		-
Relating to 2022/23		-
		-
<b>Total prior period errors</b>		<b>-</b>

**38.3. Movable tangible capital assets written off**

**MOVABLE CAPITAL ASSETS WRITTEN OFF FOR THE YEAR ENDED 31 MARCH 2024**

	2023/24					
	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	-	-	-	2 774	-	2 774

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**NOTES TO THE ANNUAL FINANCIAL STATEMENTS  
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<b>Total movable assets written off</b>	-	-	-	2 774	-	2 774
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**MOVABLE CAPITAL ASSETS WRITTEN OFF FOR THE YEAR ENDED 31 MARCH 2023**

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

**38.4. Movable tangible capital assets: Capital Work-in-progress**

**CAPITAL WORK-IN-PROGRESS FOR THE YEAR ENDED 31 MARCH 2024**

	Note	2023/24			
		Opening balance 1 April 2023	Current Year WIP	Ready for use (Assets to the AR) / Contracts terminate d	Closing balance 31 March 2024
		R'000	R'000	R'000	R'000
Heritage assets		-	-	-	-
Machinery and equipment		-	-	-	-
Specialised military assets		-	-	-	-
Biological assets		-	-	-	-
<b>Total</b>		-	-	-	-

**Payables not recognised relating to Capital WIP**

	Note	2023/24 R'000	2022/23 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>		-	-
<b>Total</b>		-	-

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

	<i>Note</i>	2022/23				Closing balance 31 March 20YY R'000
		Opening balance 1 April 20XX R'000	Prior period error R'000	Current Year WIP R'000	Ready for use (Assets to the AR) / Contracts terminated R'000	
Heritage assets		-	-	-	-	-
Machinery and equipment		-	-	-	-	-
Specialised military assets		-	-	-	-	-
Biological assets		-	-	-	-	-
<b>Total</b>	<i>Annex 7</i>	-	-	-	-	-

**39. Intangible Capital Assets**

**MOVEMENT IN INTANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2024**

	2023/24			
	Opening balance R'000	Additions R'000	Disposals R'000	Closing balance R'000
<b>SOFTWARE</b>	-	-	-	-
<b>MASTHEADS AND PUBLISHING TITLES</b>	-	-	-	-
<b>PATENTS, LICENCES, COPYRIGHT, BRAND NAMES, TRADEMARKS</b>	-	-	-	-
<b>RECIPES, FORMULAE, PROTOTYPES, DESIGNS, MODELS</b>	-	-	-	-
<b>SERVICES AND OPERATING RIGHTS</b>	-	-	-	-
<b>TOTAL INTANGIBLE CAPITAL ASSETS</b>	-	-	-	-

**Intangible Capital Assets under investigation**

	<i>Note</i>	Number	Value R'000
<b>Included in the above total of the intangible capital assets per the asset register that are under investigation:</b>		-	-

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Software	-	-
Mastheads and publishing titles	-	-
Patents, licences, copyright, brand names, trademarks	-	-
Recipes, formulae, prototypes, designs, models	-	-
Services and operating rights	-	-

**39.1. MOVEMENT IN INTANGIBLE 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
<b>SOFTWARE</b>	-	-	-	-	-
<b>MASTHEADS AND PUBLISHING TITLES</b>	-	-	-	-	-
<b>PATENTS, LICENCES, COPYRIGHT, BRAND NAMES, TRADEMARKS</b>	-	-	-	-	-
<b>RECIPES, FORMULAE, PROTOTYPES, DESIGNS, MODELS</b>	-	-	-	-	-
<b>SERVICES AND OPERATING RIGHTS</b>	-	-	-	-	-
<b>TOTAL INTANGIBLE CAPITAL ASSETS</b>	-	-	-	-	-

**39.1.1. Prior period error**

Nature of prior period error	Note	2022/23 R'000
Relating to 2021/22 [affecting the opening balance]		-
		-
Relating to 2022/23		-
		-
<b>Total prior period errors</b>		-

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**39.2. Intangible capital assets: Capital Work-in-progress**

**CAPITAL WORK-IN-PROGRESS FOR THE YEAR ENDED 31 MARCH 2024**

	<i>Note</i>	Opening balance 1 April 2023	Current Year WIP	Ready for use (Assets to the AR) / Contracts terminated	Closing balance 31 March 2024
		R'000	R'000	R'000	R'000
Intangible assets	<i>Annex 7</i>	-	-	-	-
<b>Total</b>		-	-	-	-

**Payables not recognised relating to Capital WIP**

	<i>Note</i>	2023/24 R'000	2022/23 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>		-	-
<b>Total</b>		-	-

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

	<i>Note</i>	Opening balance 1 April 2022	Prior period error	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	R'000
Intangible assets		-	-	-	-	-
<b>Total</b>		-	-	-	-	-

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**40. Immovable Tangible Capital Assets**

**MOVEMENT IN IMMOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2024**

	2023/24			
	Opening balance	Additions	Disposals	Closing balance
	R'000	R'000	R'000	R'000
<b>BUILDINGS AND OTHER FIXED STRUCTURES</b>	-	-	-	-
Dwellings	-	-	-	-
Non-residential buildings	-	-	-	-
Other fixed structures	-	-	-	-
<b>HERITAGE ASSETS</b>	-	-	-	-
Heritage assets	-	-	-	-
<b>LAND AND SUBSOIL ASSETS</b>	-	-	-	-
Land	-	-	-	-
Mineral and similar non-regenerative resources	-	-	-	-
<b>TOTAL IMMOVABLE TANGIBLE CAPITAL ASSETS</b>	-	-	-	-

**Immovable Tangible Capital Assets under investigation**

	Number	Value R'000
<b>Included in the above total of the immovable tangible capital assets per the asset register that are under investigation:</b>		
Buildings and other fixed structures		
Heritage assets		
Land and subsoil assets		
<b>Total</b>	-	-

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

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

**40.1.1. Prior period error**

Nature of prior period error	Note	2022/23 R'000
Relating to 2021/22 <i>[affecting the opening balance]</i>		-
		-
Relating to 2022/23		-
		-
<b>Total prior period errors</b>		-

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**40.2. Immovable tangible capital assets: Capital Work-in-progress**

**CAPITAL WORK-IN-PROGRESS FOR THE YEAR ENDED 31 MARCH 2024**

	<i>Note Annex 7</i>	2023/24			Closing balance 31 March 2024
		Opening balance 1 April 2023	Current Year WIP	Ready for use (Assets to the AR) / Contracts terminated	
		R'000	R'000	R'000	
Heritage assets		-	-	-	-
Buildings and other fixed structures		-	-	-	-
Land and subsoil assets		-	-	-	-
<b>Total</b>		-	-	-	-

**Payables not recognised relating to Capital WIP**

	<i>Note</i>	2023/24 R'000	2022/23 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>		-	-
<b>Total</b>		-	-

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

	<i>Note</i>	2022/23				Closing balance 31 March 2023
		Opening balance 1 April 2022	Prior period error	Current Year WIP	Ready for use (Assets to the AR) / Contracts terminated	
		R'000	R'000	R'000	R'000	
Heritage assets		-	-	-	-	-
Buildings and other fixed structures		-	-	-	-	-
Land and subsoil assets		-	-	-	-	-
<b>Total</b>		-	-	-	-	-



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**40.3. Immovable tangible capital assets written off**

**IMMOVABLE CAPITAL ASSETS WRITTEN OFF FOR THE YEAR ENDED 31 MARCH 2024**

	2023/24			
	Buildings and other fixed structures	Heritage assets	Land and subsoil assets	Total =
	R'000	R'000	R'000	R'000
Assets written off	-	-	-	-
<b>Total Immovable capital assets written off</b>	-	-	-	-

**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	-	-	-	-
<b>Total immovable capital assets written off</b>	-	-	-	-

**40.4. Immovable capital assets (additional information)**

	Estimated completion date	<i>Note</i>	2023/24	2022/23
			Area	Area
a) <b>Unsurveyed land</b>		<i>Annex 9</i>	-	-
b) <b>Properties deemed vested</b>		<i>Annex 9</i>		
<b>Land parcels</b>				
<b>Facilities</b>			-	-
Schools			-	-
Clinics			-	-
Hospitals			-	-
Office buildings			-	-
Dwellings			-	-
Storage facilities			-	-
Other			-	-

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

**41. Principal-agent arrangements**

**41.1. Department acting as the principal**

	<i>Note</i>	<b>2023/24 R'000</b>	<b>2022/23 R'000</b>
<i>Include a list of the entities acting as agents for the department, the fee paid as compensation to the agent and any other transactions undertaken</i>		-	-
<b>Total</b>		-	-

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**41.2. Department acting as the agent**

**41.2.1. Revenue received for agency activities**

	Note	2023/24 R'000	2022/23 R'000
<i>Include a list of the entities for which the department acts as an agent and the amounts received for these agency duties</i>		-	-
<b>Total</b>		-	-

**41.2.2. Reconciliation of funds and disbursements - Current year**

Category of revenue or expenditure per arrangement	2023/24	
	Total funds received R'000	Expenditure incurred against funds R'000
	-	-
<b>Total</b>	-	-

**Reconciliation of funds and disbursements - Prior year**

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

**41.2.3. Reconciliation of carrying amount of receivables and payables - current year**

**Receivables**

Name of principal entity	2023/24				
	Opening balance 1 April 2023 R'000	Revenue principal is entitled to R'000	Less: Write offs / settlements / waivers R'000	Cash received on behalf of principal R'000	Closing balance 31 March 2024 R'000
	-	-	-	-	-
<b>Total</b>	-	-	-	-	-

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**Payables**

	<b>2023/24</b>			
	Opening balance 1 April 2023	Expenses incurred on behalf of the principal	Cash paid on behalf of the principal	Closing balance 31 March 2024
Name of principal entity	R'000	R'000	R'000	R'000
<b>Total</b>	-	-	-	-

**Reconciliation of carrying amount of receivables and payables - prior year**

	<b>2022/23</b>				
	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
Name of principal entity	R'000	R'000	R'000	R'000	R'000
<b>Total</b>	-	-	-	-	-

**Payables**

	<b>2022/23</b>			
	Opening balance 1 April 20XX	Expenses incurred on behalf of the principal	Cash paid on behalf of the principal	Closing balance 31 March 20YY
Name of principal entity	R'000	R'000	R'000	R'000
<b>Total</b>	-	-	-	-

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**42. Changes in accounting estimates and Changes in accounting policies**

**42.1. 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 change 1: Provide a description of the change in estimate</i>	-	-	-
Line item 1 affected by the change	-	-	-
Line item 2 affected by the change	-	-	-
Line item 3 affected by the change	-	-	-
Line item 4 affected by the change	-	-	-
Line item 5 affected by the change	-	-	-

**42.2. Changes in accounting policies**

		2022/23				
Nature of change in accounting policy	Note	Opening balance before the change (1 Apr 20XX)	Adjustment of opening balance	Restated opening balance after the change (1 Apr 20XX)	Adjustment for 2022/23	Restated closing balance (31 Mar 20YY)
		R'000	R'000	R'000	R'000	R'000
<b>Finance lease assets</b>						
Movable Tangible Capital Assets	38		-	-	-	-
Intangible Capital Assets	39		-	-	-	-
Immovable Tangible Capital Assets	40		-	-	-	-

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**43. Prior period errors**

**43.1. Correction of prior period errors**

		2022/23		
		Amount bef error correction	Prior period error	Restated
Note		R'000	R'000	R'000
<b>Revenue: (E.g. Annual Appropriation, Departmental revenue, Aid assistance, etc.)</b>				
		-	-	-

		2022/23		
		Amount bef error correction	Prior period error	Restated
Note		R'000	R'000	R'000
<b>Expenditure: (E.g. Compensation of employees, Goods and services, Tangible capital assets, etc.)</b>				
	Prepayments (Expensed)	1 217	457	1 674
	<b>Net effect</b>	<b>1 217</b>	<b>457</b>	<b>1 674</b>

*In the prior year with a prepaid balance of R465 670.72 was not recorded in the schedule. This has now been corrected.*

		2022/23		
		Amount bef error correction	Prior period error	Restated
Note		R'000	R'000	R'000
<b>Assets: (E.g. Receivables, Investments, Accrued departmental revenue, Movable tangible capital assets, etc.)</b>				
	Accrued Departmental revenue	29 646	330	29 976
	Other Receivables	17 558	-816	16 742
	Impairment	17 724	-816	16 908
	<b>Net effect</b>	<b>64 928</b>	<b>- 1302</b>	<b>63 626</b>

**Accrued Departmental Revenue**

*In the prior year, interest received amounting to R330 000 was not accounted for. This has now been rectified.*

**Other receivables and Impairment**

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*In the prior year, corrections made on the interest charged to a debtors account was not restated. This has now been rectified in note 14.5 and note 14.6 and in the Statement of Changes in Net Assets*

	Note	2022/23		
		Amount bef error correction	Prior period error	Restated
		R'000	R'000	R'000
<b>Liabilities: (E.g. Payables current, Voted funds to be surrendered, Commitments, Provisions, etc.)</b>		-	-	-
<b>Net effect</b>		-	-	-

	Note	2022/23		
		Amount bef error correction	Prior period error	Restated
		R'000	R'000	R'000
<b>Other: (E.g. Unauthorised expenditure, Irregular expenditure, Fruitless and wasteful expenditure, etc.)</b>				
Remuneration of Members of Commission or Committee of Inquiry	6,9	3 418	-3 418	-
Transfers - Gifts Donations Sponsorships made in Kind (not included in the main note)	9,1	-	111	111
Contingent Liabilities	25	2 100	4 054	6 154
Intergovernmental Payables	Annex 5	6 957	67	7 024
Transfers received - Gifts Donations Sponsorships received in Kind (not included in the main note)	3,6,1	-	30	30
<b>Net effect</b>		<b>12 475</b>	<b>844</b>	<b>13 319</b>

Remuneration of members of commission or committee of inquiry

*In the prior year, the remuneration paid to audit and risk committee members was disclosed in note 6.9. However, only remuneration paid to committees or commissions of inquiry appointed by the President or the Premier of a Province must be disclosed. The audit and risk committee's do not meet the definition and should not have been disclosed under this note. The amount was disclosed correctly in note 6, but should not have been disclosed in note 6.9*

Donations made in kind

*In the prior year, donations made in kind was not disclosed. This has been rectified.*

Contingent Liability

*In the prior year, the contingent liability amount disclosed was based on the reinstatement as at 15 June 2019. The amount did not take into account the retrospective payment for the official in the event she is reinstated as at 31 March 2023.*

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Intergovernmental Payables

*The accrual for Government Printing Works to the amount of R67, 000 was not disclosed in Annexure 5 - Intergovernmental payables. This has now been corrected.*

Donations received in kind

*In the prior year, donations received in kind was not disclosed. This has been rectified.*



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**44. Inventories** *(Effective from date to be determined by the Accountant-General)*

**44.1. Inventories for the year ended 31 March 2024**

	2023/24		Total
	Insert major category of inventory	Insert major category of inventory	
	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	-	-	-
<b>Closing balance</b>	<b>-</b>	<b>-</b>	<b>-</b>

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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
	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	-	-	-
<b>Closing balance</b>	-	-	-

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**44.2. Land parcels held for human settlement**

	Note	2023/24 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		-	-
<b>Closing balance</b>		<b>-</b>	<b>-</b>

**44.3. Inventories Work-in-progress**

**Work-in-progress for the year ended 31 March 2024**

	2023/24			
	Opening balance R'000	Additions during the year R'000	(Ready for use / Suspended) R'000	Closing balance R'000
Clearing	-	-	-	-
Infrastructure	-	-	-	-
Structure of houses	-	-	-	-
Adjustments	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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Accruals/Payables not recognised relating to Inventories WIP

	Note	2023/24 R'000	2022/23 R'000
Certificates/Invoices received not paid		-	-
Clearing		-	-
Infrastructure		-	-
Structure of houses		-	-
<b>Total</b>		-	-

44.4. Houses ready for use

	Quantity	2023/24 R'000	Quantity	2022/23 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	-	-	-	-
<b>Closing balance</b>	-	-	-	-

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**Transfer of functions and mergers**

**44.5. Transfer of functions**

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

**44.5.1. Statement of Financial Position**

	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	R'000	R'000	R'000
<b>ASSETS</b>								
<b>Current Assets</b>								
Cash and cash equivalents	-	-	-	-	-	-	-	-
Other financial assets	-	-	-	-	-	-	-	-
Prepayments and advances	-	-	-	-	-	-	-	-
Receivables	-	-	-	-	-	-	-	-
Loans	-	-	-	-	-	-	-	-
Aid assistance prepayments	-	-	-	-	-	-	-	-
Aid assistance receivable	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Non-Current Assets</b>								
	-	-	-	-	-	-	-	-

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	Balance before transfer date	Functions (transferred) / received	Dept name (Specify)	R'000	Functions (transferred) / received	Dept name (Specify)	R'000	Functions (transferred) / received	Dept name (Specify)	R'000	Balance after transfer date
	R'000			R'000			R'000			R'000	R'000
			Note								
<b>Investments</b>	-			-			-			-	-
Prepayments and advances	-			-			-			-	-
Receivables	-			-			-			-	-
Loans	-			-			-			-	-
Other financial assets	-			-			-			-	-
<b>TOTAL ASSETS</b>	-			-			-			-	-
<b>LIABILITIES</b>											
<b>Current liabilities</b>											
Voted funds to be surrendered to the Revenue Fund	-			-			-			-	-
Statutory Appropriation 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	-			-			-			-	-
<b>Non-Current liabilities</b>											

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

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44.5.2. Notes

	Balance before transfer date	Functions (transferred) / received	Functions (transferred) / received	Functions (transferred) / received	Balance after transfer date
	R'000	R'000	R'000	R'000	R'000
Note		Dept name (Specify)	Dept name (Specify)	Dept name (Specify)	
Contingent liabilities	-	-	-	-	-
Contingent assets	-	-	-	-	-
Capital commitments	-	-	-	-	-
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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**44.6. Mergers**

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

**44.6.1. 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	Combined Dept (Specify)
	R'000		R'000		R'000		R'000		R'000	
<b>ASSETS</b>										
<b>Current Assets</b>										
Cash and cash equivalents	-	-	-	-	-	-	-	-	-	-
Other financial assets	-	-	-	-	-	-	-	-	-	-
Prepayments and advances	-	-	-	-	-	-	-	-	-	-
Receivables	-	-	-	-	-	-	-	-	-	-
Loans	-	-	-	-	-	-	-	-	-	-
Aid assistance prepayments	-	-	-	-	-	-	-	-	-	-
Aid assistance receivable	-	-	-	-	-	-	-	-	-	-
<b>Non-Current Assets</b>										
Investments	-	-	-	-	-	-	-	-	-	-
Prepayments and advances	-	-	-	-	-	-	-	-	-	-
Receivables	-	-	-	-	-	-	-	-	-	-
Loans	-	-	-	-	-	-	-	-	-	-

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	Balance before merger date	Balance before merger date	Balance before merger date	Balance before merger date	Balance after transfer date
Other financial assets	-	-	-	-	-
<b>TOTAL ASSETS</b>	-	-	-	-	-
<b>LIABILITIES</b>	-	-	-	-	-
<b>Current liabilities</b>	-	-	-	-	-
Voted funds to be surrendered to the Revenue Fund	-	-	-	-	-
Statutory Appropriation 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	-	-	-	-	-
<b>Non-Current liabilities</b>	-	-	-	-	-
Payables	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	-	-	-	-	-
<b>NET ASSETS</b>	-	-	-	-	-

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**44.6.2. 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)
	R'000	R'000	R'000	R'000	R'000
Contingent liabilities	-	-	-	-	-
Contingent assets	-	-	-	-	-
Capital commitments	-	-	-	-	-
Accruals	-	-	-	-	-
Payables not recognised	-	-	-	-	-
Employee benefits	-	-	-	-	-
Lease commitments - Operating 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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NOTES TO THE ANNUAL FINANCIAL STATEMENTS  
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45. Statement of conditional grants received

Name of grant	2023/24						2022/23			
	GRANT ALLOCATION			SPENT			Division of Revenue Act / Provincial grants	R'000	R'000	
	Division of Revenue Act / Provincial grants	Roll overs	DORA Adjustments	Other Adjustments	Total Available	Amount received by department				Amount spent by department
R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	
	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>	-	-	-	-	-	-	-	-	-	-

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

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

Name of Province / Grant	2023/24										2022/23			
	GRANT ALLOCATION					TRANSFER		SPENT			Division of Revenue Act / Provincial grants	Actual transfers		
	Division of Revenue Act	Roll overs	Adjustments	Total Available	Actual transfer	Funds withheld	Realloca tions by National Treasury or National department	Amount received by department	Amount spent by department	Unspent funds			% of available funds spent by department	
R'000	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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Summary by grant</b>														
<b>TOTAL</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-

NORTHWEST PROVINCIAL TREASURY  
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NOTES TO THE ANNUAL FINANCIAL STATEMENTS  
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National Department surrender of unspent conditional grant not approved for rollover

Name of Province	Related to conditional grants schedule of 2022/23				
	Amount not approved for roll overs	Amount received	Amount surrendered to National Revenue Fund	Amount still due	
	R'000	R'000	R'000	R'000	R'000
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
<b>TOTAL</b>	-	-	-	-	-

**NORTHWEST 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	2023/24						2022/23	
	GRANT ALLOCATION			TRANSFER			DORA and other transfers	Actual transfer
	DORA and other transfers	Roll overs	Adjustments	Total Available	Funds withheld	Reallocations by National Treasury / National Department		
R'000	R'000	R'000	R'000	R'000	%	R'000	R'000	
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>TOTAL</b>	-	-	-	-	-	-	-	-

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

**NORTHWEST PROVINCIAL TREASURY  
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**NOTES TO THE ANNUAL FINANCIAL STATEMENTS  
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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. Natural disaster or relief expenditure**

	<i>Note</i>	<b>2023/24 R'000</b>	<b>2022/23 R'000</b>
Compensation of employees		-	-
Goods and services		-	-
Transfers and subsidies		-	-
Expenditure for capital assets		-	-
Other		-	-
<b>Total</b>	<i>Annex 11</i>	-	-



**NORTHWEST PROVINCIAL TREASURY  
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**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS  
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**ANNEXURE 1A  
STATEMENT OF CONDITIONAL GRANTS AND OTHER TRANSFERS PAID TO MUNICIPALITIES**

Name of Municipality	2023/24										2022/23			
	GRANT ALLOCATION					TRANSFER					SPENT		DORA and other transfers	Actual transfers
	Roll overs	Adjustments	Total Available	Actual transfer	Funds withheld	Re-allocations by National Treasury or National department	Amount received by department	Amount spent by department	Unspent funds	% of available funds spent by department	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		
-	-	-	-	-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>TOTAL</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	

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

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

Departmental Agency or Account	2023/24					2022/23	
	TRANSFER ALLOCATION			TRANSFER		Final Budget R'000	Actual transfer R'000
	Adjusted Budget R'000	Roll overs R'000	Adjustments R'000	Total Available R'000	Actual transfer R'000		
-	-	-	10	10	9	90,0%	
<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>10</b>	<b>10</b>	<b>9</b>		

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**ANNEXURE 1C  
STATEMENT OF TRANSFERS TO HIGHER EDUCATION INSTITUTIONS**

Higher Education Institution	2023/24				2022/23				
	TRANSFER ALLOCATION		TRANSFER		TRANSFER		TRANSFER		
	Adjusted Budget R'000	Roll overs R'000	Adjustments R'000	Total Available R'000	Actual transfer R'000	Amount not transferred R'000	% of available funds transferred	Final Budget R'000	Actual transfer R'000
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>	-	-	-	-	-	-	-	-	-

NORTHWEST PROVINCIAL TREASURY  
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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	2023/24					2022/23		
	GRANT ALLOCATION			EXPENDITURE		Final Budget	Actual transfer	R'000
	Adjusted Budget	Roll overs	Adjustments	Total Available	Actual transfer			
R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
<b>Public Corporations</b>	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-	-	-
<b>Private Enterprises</b>	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-	-	-
<b>Subsidies</b>	-	-	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-	-	-
<b>TOTAL</b>	-	-	-	-	-	-	-	-

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**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS**  
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**ANNEXURE 1E**  
**STATEMENT OF TRANSFERS TO FOREIGN GOVERNMENT AND INTERNATIONAL ORGANISATIONS**

Foreign government / International organisation	2023/24					2022/23	
	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	Actual transfer R'000		
Transfers	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-
Subsidies	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-
<b>TOTAL</b>	-	-	-	-	-	-	-

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**ANNEXURE 1F**  
**STATEMENT OF TRANSFERS TO NON-PROFIT INSTITUTIONS**

	2023/24						2022/23	
	TRANSFER ALLOCATION			EXPENDITURE			Final Budget	Actual transfer
	Adjusted Budget	Roll overs	Adjustments	Total Available	Actual transfer	% of available funds transferred		
R'000	R'000	R'000	R'000	R'000	%	R'000	R'000	
Non-profit institutions	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
Subsidies	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
<b>TOTAL</b>	-	-	-	-	-	-	-	-

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**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS  
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**ANNEXURE 1G  
STATEMENT OF TRANSFERS TO HOUSEHOLDS**

Household	2023/24					2022/23	
	TRANSFER ALLOCATION			EXPENDITURE		Final Budget	Actual transfer
	Adjusted Budget	Roll overs	Adjustments	Total Available	Actual transfer		
R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
<b>Transfers</b>							
Leave Gratuity	1 744	517	-	2 261	1 861	3 181	2 844
<b>Total</b>	<b>1 744</b>	<b>517</b>	<b>-</b>	<b>2 261</b>	<b>1 861</b>	<b>3 181</b>	<b>2 844</b>
<b>Subsidies</b>	-	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>1 744</b>	<b>517</b>	<b>-</b>	<b>2 261</b>	<b>1 861</b>	<b>3 181</b>	<b>2 844</b>

**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	2023/24	2022/23
		R'000	R'000
<b><u>Received in cash</u></b>			
<b>Gifts</b>			
Total gifts		-	-
<b>Donations</b>			
Total donations		-	-
<b>Sponsorships</b>			
Total sponsorships		-	-
<b>Subtotal - received in cash</b>			
<b><u>Received in kind</u></b>			
<b>Gifts</b>			
Total gifts		-	-
<b>Donations</b>			
		-	-



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**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS  
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Name of organisation	2023/24 R'000	2022/23 R'000
Nedbank	-	30
Total donations	-	30
<b>Sponsorships</b>		
Total sponsorships	-	-
<b>Subtotal – received in kind</b>	<b>30</b>	<b>30</b>
<b>TOTAL GIFTS, DONATIONS AND SPONSORSHIPS RECEIVED</b>		
	-	-
	-	<b>30</b>

In the prior year, donations received in kind was not disclosed. This has been rectified.

**ANNEXURE 1I**

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS  
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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
Aid assistance received in cash		-	-	-	-	-
Subtotal		-	-	-	-	-
Aid assistance received in kind		-	-	-	-	-
Subtotal		-	-	-	-	-
<b>TOTAL AID ASSISTANCE RECEIVED</b>		-	-	-	-	-

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**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS  
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**STATEMENT OF GIFTS, DONATIONS AND SPONSORSHIPS MADE**

<b>Nature of gift, donation or sponsorship</b> <i>(Group major categories but list material items including name of organisation)</i>	<b>2023/24</b>	<b>2022/23</b>
	<b>R'000</b>	<b>R'000</b>
<b>Made in kind</b>		
<b>Gifts</b>	-	-
Total gifts	-	-
<b>Donations</b>		
Youth 23 empowerment	30	-
Departmental outreach to Morokweng as part of the buildup to World Aids Day	132	-
Barolong Boora Tshidi 6th Annual Cultural Festival	35	-
Departmental youth outreach programme	-	29
Departmental Mandela day outreach programme	-	82
Total donations	<b>197</b>	<b>111</b>
<b>Sponsorships</b>		
Total sponsorships	-	-
<b>TOTAL GIFTS, DONATIONS AND SPONSORSHIPS MADE IN KIND</b>	<b>197</b>	<b>111</b>

*In the prior year, donations made in kind was not disclosed. This has been rectified.*

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

Grant Type	Apr 2023	May 2023	Jun 2023	Jul 2023	Aug 2023	Sept 2023	Oct 2023	Nov 2023	Dec 2023	Jan 2024	Feb 2024	Mar 2024	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	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>	-	-	-	-	-	-	-	-	-	-	-	-	-

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**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS**  
*for the year ended 31 March 2024*

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

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

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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 YY/ZZ	% Held XX/YY	Number of shares held		Cost of investments		Net asset value of investments		Profit/(Loss) for the year		Losses guaranteed
				R'000	R'000	2023/24	2022/23	2023/24	2022/23	2023/24	2022/23	
<b>National / Provincial Public entity</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Subtotal</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Other</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Subtotal</b>		-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>		-	-	-	-	-	-	-	-	-	-	-

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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		R'000		R'000		R'000	
		2023/24	2022/23	2023/24	2022/23	2023/24	2022/23	2023/24	2022/23
<b>Controlled entities</b>		-	-	-	-	-	-	-	-
<b>Subtotal</b>		-	-	-	-	-	-	-	-
<b>Non-controlled entities</b>									
	Associates	-	-	-	-	-	-	-	-
	Subtotal	-	-	-	-	-	-	-	-
	Joint Ventures	-	-	-	-	-	-	-	-
	Subtotal	-	-	-	-	-	-	-	-
	Other non-controlled entities	-	-	-	-	-	-	-	-
	Subtotal	-	-	-	-	-	-	-	-
<b>TOTAL</b>		-	-	-	-	-	-	-	-

NORTHWEST PROVINCIAL TREASURY  
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ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS  
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**ANNEXURE 3A  
STATEMENT OF FINANCIAL GUARANTEES ISSUED AS AT 31 MARCH 2022 - LOCAL**

Guarantor institution	Guarantee in respect of	Original guaranteed capital amount	Opening balance 1 April 2023	Guarantees draw downs during the year	Guarantees repaid/cancelled/reduced during the year	Revaluation due to foreign currency movements	Closing balance 31 March 2024	Revaluations due to inflation rate movements	Accrued guaranteed interest for year ended 31 March 2024
	Motor vehicles	-	-	-	-	-	-	-	-
	Subtotal	-	-	-	-	-	-	-	-
	Housing	-	-	-	-	-	-	-	-
	Subtotal	-	-	-	-	-	-	-	-
	Other	-	-	-	-	-	-	-	-
	Subtotal	-	-	-	-	-	-	-	-
	<b>TOTAL</b>	-	-	-	-	-	-	-	-



**NORTHWEST PROVINCIAL TREASURY  
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**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS  
for the year ended 31 March 2024**

**ANNEXURE 3A (Continued)  
STATEMENT OF FINANCIAL GUARANTEES ISSUED AS AT 31 MARCH 2024 - FOREIGN**

Guarantor institution	Guarantee in respect of	Original guaranteed capital amount	Opening balance 1 April 2023	Guarantees draw downs during the year	Guarantees cancelled/reduced during the year	Revaluation due to foreign currency movements	Closing balance 31 March 2024	Revaluation due to inflation rate movements	Accrued guaranteed interest for year ended 31 March 2024
	Motor vehicles	-	-	-	-	-	-	-	-
	Subtotal Housing	-	-	-	-	-	-	-	-
	Subtotal Other	-	-	-	-	-	-	-	-
	Subtotal	-	-	-	-	-	-	-	-
	<b>TOTAL</b>	-	-	-	-	-	-	-	-

NORTHWEST PROVINCIAL TREASURY  
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**ANNEXURE 3B**  
**STATEMENT OF CONTINGENT LIABILITIES AS AT 31 MARCH 2024**

Nature of liability	Opening balance 1 April 2023	Liabilities incurred during the year	Liabilities paid / cancelled / reduced during the year	Liabilities recoverable (Provide details hereunder)	Closing balance 31 March 2024
	R'000	R'000	R'000	R'000	R'000
<b>Claims against the department</b>					
Claim by official for unfair dismissal	6 154	1 171	-	-	7 325
Subtotal	<b>6 154</b>	<b>1 171</b>	-	-	<b>7 325</b>
<b>Environmental liability</b>					
Subtotal	-	-	-	-	-
<b>Other</b>					
Subtotal	-	-	-	-	-
<b>TOTAL</b>	<b>6 154</b>	<b>1 171</b>	-	-	<b>7 325</b>

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**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS  
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**ANNEXURE 3B (continued)**

Nature of liabilities recoverable	Opening balance 1 April 20YY R'000	Movement during the year R'000	Closing balance 31 March 20ZZ R'000
Details of liability and recoverability			
<b>TOTAL</b>	-	-	-

*Claim by the official for unfair dismissal. The Department is awaiting the date for allocation for trial. Revised updated calculations have been done regarding the possible liability that is due to the claimant*

*In the prior year, the contingent liability amount disclosed was based on the reinstatement as at 15 June 2019. The amount did not take into account the retrospective payment for the official in the event she is reinstated as at 31 March 2023.*

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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 2023/24 * Receipt date up to six (6) working days after year end Amount R'000
	31/03/2024 R'000	31/03/2023 R'000	31/03/2024 R'000	31/03/2023 R'000	31/03/2024 R'000	31/03/2023 R'000	
<b>Department</b>							
Department of Education	79	143	-	-	79	143	
Department of Social Development	124	-	-	-	124	-	
Department of ACSR	1	-	-	-	1	-	
Department of Health	25	-	-	-	25	-	
Office of the Premier	60	-	-	-	60	-	
Department of Community Safety and Transport Management	960	-	-	-	960	-	
Department of Education	1	-	-	-	1	-	
Department of Social Development	25	-	-	-	25	-	
	60	-	-	-	60	-	
<b>Subtotal</b>	<b>1 249</b>	<b>143</b>	<b>-</b>	<b>-</b>	<b>1 249</b>	<b>143</b>	
<b>Other Government Entities</b>							
Fasset	213	39	-	-	213	39	
<b>Subtotal</b>	<b>213</b>	<b>39</b>	<b>-</b>	<b>-</b>	<b>213</b>	<b>39</b>	
<b>TOTAL</b>	<b>1 462</b>	<b>182</b>	<b>-</b>	<b>-</b>	<b>1 462</b>	<b>182</b>	

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**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS  
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**ANNEXURE 5  
INTERGOVERNMENT PAYABLES**

	Confirmed balance outstanding		Unconfirmed balance outstanding		Total	Cash-in-transit at year end 2023/24 *
	31/03/2024 R'000	31/03/2023 R'000	31/03/2024 R'000	31/03/2023 R'000		
<b>GOVERNMENT ENTITY</b>						
<b>DEPARTMENTS</b>						
<b>Current</b>						
Department of Community Safety and Transport	1 120	378	-	-	1 121	378
Department of Public Works	5	5 733	-	-	5	5 733
Department of Government Printing	-	67	-	-	-	67
Department of COGTA	1	-	-	-	1	-
<b>Subtotal</b>	<b>1 126</b>	<b>6 178</b>	<b>-</b>	<b>-</b>	<b>1 126</b>	<b>6 178</b>
<b>Non-current</b>						
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Departments</b>	<b>1 126</b>	<b>6 178</b>	<b>37</b>	<b>-</b>	<b>1 126</b>	<b>6 178</b>

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GOVERNMENT ENTITY	Confirmed balance outstanding		Unconfirmed balance outstanding		Total	Cash-in-transit at year end 2023/24 *
	31/03/2024	31/03/2023	31/03/2024	31/03/2023		
	R'000	R'000	R'000	R'000	R'000	R'000
<b>OTHER GOVERNMENT ENTITIES</b>						
<b>Current</b>						
Eskom	-	30	-	-	-	-
Telkom	891	816	-	-	-	-
Landbank	83	-	-	-	-	-
North West Development Corporation	42	-	-	-	-	-
North West University	162	-	-	-	-	-
South African Post Office	1	-	-	-	-	-
SITA	22	-	-	-	-	-
<b>Subtotal</b>	<b>1 201</b>	<b>846</b>	<b>-</b>	<b>-</b>	<b>1 201</b>	<b>846</b>
<b>Non-current</b>						
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Other Government Entities</b>	<b>1 201</b>	<b>846</b>	<b>-</b>	<b>-</b>	<b>1 201</b>	<b>846</b>
<b>TOTAL INTERGOVERNMENT PAYABLES</b>	<b>2 269</b>	<b>7 024</b>	<b>37</b>	<b>-</b>	<b>2 306</b>	<b>7 024</b>

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**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS  
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In 2022/2023, the accrual for Government Printing Works to the amount of R67, 000 was not disclosed in Annexure 5 - Intergovernmental payables. This has now been corrected.

Included in Annexure 5 is an intergovernmental payable to Department of Public Works and Roads for R4,576.00. This amount is not included in note 27, but is included in note 21.3 relating to payables.

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**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS  
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**ANNEXURE 6  
INVENTORIES**

**Inventories for the year ended 31 March 2024**

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



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<b>Inventories for the year ended 31 March 2023</b>	Insert major category of inventory R'000	Insert major category of inventory R'000	Insert major category of inventory R'000	Insert major category of inventory R'000	Total R'000
Opening balance	-	-	-	-	-
Add/(Less): Adjustments to prior year balances	-	-	-	-	-
Add: Additions/Purchases - Cash	-	-	-	-	-
Add: Additions - Non-cash	-	-	-	-	-
(Less): Disposals	-	-	-	-	-
(Less): Issues	-	-	-	-	-
Add/(Less): Received current, not paid; (Paid current year, received prior year)	-	-	-	-	-
Add/(Less): Adjustments	-	-	-	-	-
<b>Closing balance</b>	-	-	-	-	-

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

**Movement in capital work in progress for the year ended 31 March 2024**

	Opening balance	Current year CWIP	Ready for use (Asset Register) / Contract terminated	Closing balance
	R'000	R'000	R'000	R'000
<b>HERITAGE ASSETS</b>	-	-	-	-
Heritage assets	-	-	-	-
<b>MACHINERY AND EQUIPMENT</b>	-	-	-	-
Transport assets	-	-	-	-
Computer equipment	-	-	-	-
Furniture and office equipment	-	-	-	-
Other machinery and equipment	-	-	-	-
<b>SPECIALISED MILITARY ASSETS</b>	-	-	-	-
Specialised military assets	-	-	-	-
<b>BIOLOGICAL ASSETS</b>	-	-	-	-
Biological assets	-	-	-	-
<b>BUILDINGS AND OTHER FIXED STRUCTURES</b>	-	-	-	-
Dwellings	-	-	-	-
Non-residential buildings	-	-	-	-
Other fixed structures	-	-	-	-
<b>LAND AND SUBSOIL ASSETS</b>	-	-	-	-
Land	-	-	-	-
Mineral and similar non-regenerative resources	-	-	-	-
<b>SOFTWARE</b>	-	-	-	-
Software	-	-	-	-
<b>MASTHEADS AND PUBLISHING TITLES</b>	-	-	-	-
Mastheads and publishing titles	-	-	-	-
<b>PATENTS, LICENCES, COPYRIGHT, BRAND NAMES, TRADEMARKS</b>	-	-	-	-

**NORTHWEST PROVINCIAL TREASURY  
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**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS  
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Patents, licences, copyright, brand names, trademarks	-	-	-	-
<b>RECIPES, FORMULAE, PROTOTYPES, DESIGNS, MODELS</b>	-	-	-	-
Recipes, formulae, prototypes, designs, models	-	-	-	-
<b>SERVICES AND OPERATING RIGHTS</b>	-	-	-	-
Services and operating rights	-	-	-	-
<b>TOTAL</b>	-	-	-	-

**Movement in capital work in progress for the year ended 31 March 2023**

	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
<b>HERITAGE ASSETS</b>	-	-	-	-	-
Heritage assets	-	-	-	-	-
<b>MACHINERY AND EQUIPMENT</b>	-	-	-	-	-
Transport assets	-	-	-	-	-
Computer equipment	-	-	-	-	-
Furniture and office equipment	-	-	-	-	-
Other machinery and equipment	-	-	-	-	-
<b>SPECIALISED MILITARY ASSETS</b>	-	-	-	-	-
Specialised military assets	-	-	-	-	-
<b>BIOLOGICAL ASSETS</b>	-	-	-	-	-
Biological assets	-	-	-	-	-
<b>BUILDINGS AND OTHER FIXED STRUCTURES</b>	-	-	-	-	-
Dwellings	-	-	-	-	-
Non-residential buildings	-	-	-	-	-
Other fixed structures	-	-	-	-	-
<b>LAND AND SUBSOIL ASSETS</b>	-	-	-	-	-
Land	-	-	-	-	-
Mineral and similar non-regenerative resources	-	-	-	-	-

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<b>SOFTWARE</b>	-	-	-	-	-
Software	-	-	-	-	-
<b>MASTHEADS AND PUBLISHING TITLES</b>	-	-	-	-	-
Mastheads and publishing titles	-	-	-	-	-
<b>PATENTS, LICENCES, COPYRIGHT, BRAND NAMES, TRADEMARKS</b>	-	-	-	-	-
Patents, licences, copyright, brand names, trademarks	-	-	-	-	-
<b>RECIPES, FORMULAE, PROTOTYPES, DESIGNS, MODELS</b>	-	-	-	-	-
Recipes, formulae, prototypes, designs, models	-	-	-	-	-
<b>SERVICES AND OPERATING RIGHTS</b>	-	-	-	-	-
Services and operating rights	-	-	-	-	-
<b>TOTAL</b>	-	-	-	-	-

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**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS**  
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**ANNEXURE 8A**  
**INTERENTITY ADVANCES PAID (Note 13)**

ENTITY	Confirmed balance outstanding		Unconfirmed balance outstanding		TOTAL	
	31/3/2024	31/03/2023	31/3/2024	31/03/2023	31/3/2024	31/03/2023
	R'000	R'000	R'000	R'000	R'000	R'000
<b>NATIONAL DEPARTMENTS</b>	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-
<b>PROVINCIAL DEPARTMENTS</b>	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-
<b>PUBLIC ENTITIES</b>	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-
<b>OTHER ENTITIES</b>	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-
<b>TOTAL</b>	-	-	-	-	-	-

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**ANNEXURE 8B  
INTERENTITY ADVANCES RECEIVED (Note 21 AND Note 22)**

ENTITY	Confirmed balance outstanding		Unconfirmed balance outstanding		TOTAL	
	31/3/2024 R'000	31/03/2023 R'000	31/3/2024 R'000	31/03/2023 R'000	31/3/2023 R'000	31/03/2023 R'000
<b>NATIONAL DEPARTMENTS</b>						
Current	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-
Non-current	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-
<b>PROVINCIAL DEPARTMENTS</b>						
Current	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-
Non-current	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-

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ENTITY	Confirmed balance outstanding		Unconfirmed balance outstanding		TOTAL	
	31/3/2024	31/03/2023	31/3/2024	31/03/2023	31/3/2023	31/03/2023
	R'000	R'000	R'000	R'000	R'000	R'000
Subtotal	-	-	-	-	-	-
<b>PUBLIC ENTITIES</b>						
Current	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-
Non-current	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-
<b>OTHER ENTITIES</b>						
Current	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-
Non-current	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-
<b>TOTAL</b>						

**NORTHWEST PROVINCIAL TREASURY  
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**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS  
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ENTITY	Confirmed balance outstanding		Unconfirmed balance outstanding		TOTAL	
	31/3/2024	31/03/2023	31/3/2024	31/03/2023	31/3/2023	31/03/2023
Current	R'000	R'000	R'000	R'000	R'000	R'000
Non-current						



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**ANNEXURE 9  
ADDITIONAL INFORMATION ON IMMOVABLE ASSETS**

*The detail for note 40.4 may be included in this annexure.*

Wording to suit their specific circumstances to comply with Chapter 11 on *Capital Assets: Appendix A* can be inserted here.

*In addition to the detail for note 40.4 the department should address the information regarding:*

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

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**ANNEXURE 10  
DEPARTMENT OF HUMAN SETTLEMENTS HOUSING RELATED EXPENDITURE  
CLASSIFICATION**

	Note	2023/24 R'000	2022/23 R'000
<b>Inventories</b>			
<i>List the items for correct expenditure</i>			
<b>Subtotal</b>		-	-
<b>Expenditure for capital assets</b>			
<i>List the items for correct expenditure</i>			
<b>Subtotal</b>		-	-
<b>Transfers and subsidies</b>			
<i>List the items for correct expenditure</i>			
<b>Subtotal</b>		-	-
<b>TOTAL</b>		-	-
-			
<b>Capital commitments</b>			
<b>Total</b>		-	-

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**ANNEXURE 11  
NATURAL DISASTER OR RELIEF EXPENDITURE  
Per quarter and in total**

Expenditure per economic classification	2023/24				2022/23	
	Q1	Q2	Q3	Q4	Total	Total
	R'000	R'000	R'000	R'000	R'000	R'000
Compensation of employees	-	-	-	-	-	-
Goods and services <i>List all applicable SCOA level 4 items</i>	-	-	-	-	-	-
Transfers and subsidies <i>List all applicable SCOA level 4 items</i>	-	-	-	-	-	-
Expenditure for capital assets <i>List all applicable SCOA level 4 items</i>	-	-	-	-	-	-

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Expenditure per economic classification	2023/24				2022/23	
	Q1 R'000	Q2 R'000	Q3 R'000	Q4 R'000	Total R'000	Total R'000
Other expenditure not listed above <i>List all applicable SCOA level 4 items</i>	-	-	-	-	-	-
<b>TOTAL NATURAL DISASTER OR RELIEF EXPENDITURE</b>	-	-	-	-	-	-

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**ANNEXURE 12  
ANALYSIS OF PREPAYMENTS AND ADVANCES (NOTES 4.2 AND 13)**

Name of Entity	Sector of the entity	Description of the item paid for	Classification category	Total Contract Value	Balance outstanding as at 31 March 2023	Total amount prepaid /advanced in the current year	Less: goods, services or capital assets received in the current year	Add/Less: Other	Balance outstanding as at 31 March 2024
<b>Prepayments</b>									
S&P Global (IHS Information)	Private	Subscription	Goods and services	205	-	205	-171	-	34
The Institute of Internal Auditors	Private	Membership Fees	Goods and services	4	-	4	-3	-	1
The Institute of Internal Auditors	Private	Membership Fees	Goods and services	8	-	8	-7	-	1
The Institute of Internal Auditors	Private	Membership Fees	Goods and services	202	-	202	-168	-	34
SABC TV Licences	Government Entity	subscription	Goods and services	2	-	2	-2	-	0
Surtech Solutions	Private	subscription	Goods and services	130	-	130	-87	-	43
Adapt IT	Private	License fees	Goods and services	139	-	139	-116	-	23
Adapt IT	Private	License fees	Goods and services	134	-	134	-111	-	22
The Institute of Internal Auditors	Private	Membership Fees	Goods and services	3	-	3	-2	-	0
Association of Certified Fraud Examiners (ACFE)	Private	Membership Fees	Goods and services	3	-	3	-2	-	1

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Name of Entity	Sector of the entity	Description of the item paid for	Classification category	Total Contract Value	Balance outstanding as at 31 March 2023	Total amount prepaid /advanced in the current year	Less: goods, services or capital assets received in the current year	Add/Less: Other	Balance outstanding as at 31 March 2024
ISACA	Private	Registration - Exam	Goods and services	11	-	11	0	-	11
CIPS	Private	Membership	Goods and services	2	-	2	-1	-	1
CIPS	Private	Membership	Goods and services	1	-	1	-1	-	1
CIPS	Private	Membership	Goods and services	32	-	32	-13	-	19
CIPS	Private	Membership	Goods and services	35	-	35	-21	-	14
Anti Fraud Risk Investigations and Compliance Academy (CFE)	Private	Membership Fees	Goods and services	3	-	3	-2	-	1
Anti Fraud Risk Investigations and Compliance Academy (CFE)	Private	Membership Fees	Goods and services	3	-	3	-2	-	1
SAICA Mr Kruger	Private	Subscription	Goods and services	2	-	2	0	-	1
ISACA	Private	Subscription	Goods and services	5	-	5	-1	-	3
SAICA Ms Hassim	Private	Membership Fees	Goods and services	5	-	5	-1	-	4
SAICA Mr Soofie	Private	Membership Fees	Goods and services	8	-	8	-2	-	6
The Institute of Internal Auditors	Private	Membership Fees	Goods and services	9	-	9	-7	-	1
The Institute of Internal Auditors	Private	subscription	Goods and services	9	-	9	-8	-	2

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Name of Entity	Sector of the entity	Description of the item paid for	Classification category	Total Contract Value	Balance outstanding as at 31 March 2023	Total amount prepaid /advanced in the current year	Less: goods, services or capital assets received in the current year	Add/Less: Other	Balance outstanding as at 31 March 2024
SAIPA	Private	Membership Fees	Goods and services	8	-	8	-2	-	6
Teammate	Private	subscription	Goods and services	735	-	735	0	-	735
The Ethics Institute	Private	subscription	Goods and services	1	-	1	0	-	1
The Ethics Institute	Private	subscription	Goods and services	1	-	1	0	-	1
IRMSA	Private	Membership Fees	Goods and services	19	-	19	-2	-	18
SA Board for People Practices (SABPP)	Private	Membership Fees	Goods and services	1	-	1	0	-	1
SA Board for People Practices (SABPP)	Private	Membership Fees	Goods and services	5	-	5	-1	-	4
SA Board for People Practices (SABPP)	Private	Membership Fees	Goods and services	2	-	2	0	-	1
SA Board for People Practices (SABPP)	Private	Membership Fees	Goods and services	2	-	2	-1	-	2
SAICA Ms Roelofz	Private	Membership Fees	Goods and services	8	-	8	-2	-	6
LexisNexis	Private	subscription	Goods and services	147	-	147	-12	-	135
The Institute of Internal Auditors	Private	Membership Fees	Goods and services	3	-	3	-2	-	0
SAIGA	Private	Membership Fees	Goods and services	8	-	8	-2	-	6

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Name of Entity	Sector of the entity	Description of the item paid for	Classification category	Total Contract Value	Balance outstanding as at 31 March 2023	Total amount prepaid /advanced in the current year	Less: goods, services or capital assets received in the current year	Add/Less: Other	Balance outstanding as at 31 March 2024
				R'000	R'000	R'000	R'000	R'000	R'000
Institute of Risk Management South Africa	Private	Membership Fees	Goods and services	2	-	2	0	-	2
SAICA Mr Kgotle	Private	Membership Fees	Goods and services	8	-	8	-2	-	6
The Institute of Internal Auditors	Private	Exam Registration	Goods and services	4	-	4	0	-	4
The Institute of Internal Auditors	Private	Exam Registration	Goods and services	4	-	4	0	-	4
Office of the Premier	Government Entity	License fees	Goods and services	2 280	-	2 280	-1710	-	570
Quantec	Private	subscription	Goods and services	329	-	329	0	-	329
Get Smarter	Private	Online Course	Goods and services	16	-	16	0	-	16
Get Smarter	Private	Online Course	Goods and services	15	-	15	0	-	15
<b>Total prepayments</b>				<b>4 555</b>		<b>4 555</b>	<b>- 2 466</b>	<b>-</b>	<b>2 089</b>
<b>Advances</b>									
<b>Total advances</b>				<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL PREPAYMENTS</b>				<b>4 555</b>		<b>555</b>	<b>2 466</b>		<b>2 089</b>



**NORTHWEST PROVINCIAL TREASURY  
VOTE 7**

**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS  
for the year ended 31 March 2024**

Name of Entity	Sector of the entity	Description of the item paid for	Classification category	Total Contract Value	Balance outstanding as at 31 March 2023	Total amount prepaid /advanced in the current year	Less: goods, services or capital assets received in the current year	Add/Less: Other	Balance outstanding as at 31 March 2024
				R'000	R'000	R'000	R'000	R'000	R'000
<b>AND ADVANCES</b>									

Where the column "Add / (Less): Other" is completed, the reasons for this should be explained here.

In the prior year financial year there was an omission of Microsoft License paid amounting to R 1 827 000 of which R 457 000 is prepaid







*Let's Grow*  
**NORTH WEST**  
*Together.*

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