



provincial treasury

Department:
Provincial Treasury
North West Provincial Government
Republic of South Africa



ANNUAL REPORT

2020/21

Let's grow North West Together.

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PART A: GENERAL INFORMATION

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
CFO	Chief Financial Officer
CSD	Central Supplier Database
DPSA	Department of Public Service and Administration
EPWP	Expanded Public Works Programme
EHWP	Employee Health & Wellness Programme
FASSET	Finance and Accounting Services Sector Education and Training
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
MEC	Member of Executive Council
mSCOA	municipal Standard Chart of Accounts
MTEF	Medium Term Expenditure Framework
N/A	Not applicable
NGOs	Non-Governmental Organizations
NT	National Treasury
OHS	Occupational Health and Safety
PFMA	Public Finance Management Act

PMDS	Performance Management and Development Systems
PT	Provincial Treasury
SCM	Supply Chain Management
SDIP	Service Delivery Improvement Plan
SIPDM	Standard for Infrastructure Procurement and Delivery Management
SMS	Senior Management Structure
TR	Treasury Regulations
UIFW	Unauthorised, Irregular, Fruitless and Wasteful Expenditure
VCT	Voluntary Counselling and Testing
WSP	Work Skills Plan

3. FOREWORD BY THE MEC



World Health Organization declared corona virus as world pandemic in March 2020, as a result of this declaration, all the countries of the world including, the Republic of South Africa had to heed to the call.

It is against this background that the President of South Africa Cyril Ramaphosa made a formal declaration for the country in March 2020.

The pandemic had and still have negative effects on government's priorities and programmes including service delivery.

Department of Planning, Monitoring and Evaluation (DPM&E) advised all state organs to review their Strategic Plans and Annual Performance Plans in line with corona virus effect. It is for this reason that Provincial Treasury revised its plans, targets set for the second, third and fourth quarter in line with COVID-19.

The whole world is still under distress caused by COVID-19. The pandemic affected the operations of the Department because the state of disaster was declared towards the end of March 2020 and the department entered into the financial year 2020/21 while on level 5 lockdown and the department was unable to carry out some activities that were targeted for quarter one. However the department strived and managed to achieve its targets albeit the additional responsibilities to support Public Entities and those additional responsibilities which includes among others:

- Build risk management capacity;
- Monitor and assess the implementation of risk management; and
- Enforce the Public Finance Management Act by implementing specific prescripts pertaining to risk management

During the year under review, the Department has managed to spend 98% of the allocated budget and achieved 87% of the set performance indicators.

As part of department's oversight role, the following key projects were implemented: -

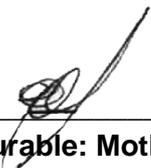
- Technical financial management support to all Departments and Public Entities.
- A guide was developed for the effective management of the Public Entities

- The clean audit initiative accounting officers guide for capital assets was developed and finalised. The aim was to equip Accounting officers with working tools that will guide them in an attempt to achieve 12 unqualified audit opinion's on capital assets in the 2020/2021 financial year;
- Performed a review of the audited financial statements (Movable capital asset notes) against the WALKER asset registers as at 31.03.2020 for these Departments: Arts, Culture, Sports and Recreation; Agriculture, Rural and Development; Social Development; Office of the Premier and Provincial Treasury
- The clean audit support initiative, the department arranged a training session for bid specification committee members for the targeted departments during the month of December 2020 with the aim of enhancing their knowledge to execute their function of developing an effective and compliant specifications / Terms of Reference.
- Technical support and capacity building to municipal Budget and treasury officials and on other aspects related to MFMA, this includes but not limited to support to municipalities on the implementation of mSCOA which aim is to improve the credibility of financial information and Business processes.

It is important to note that these achievements did not just happen; it took dedication and professionalism in the implementation of the Public Finance Management Act, and teamwork, among others.

My sincere thanks and appreciation go to the Head of Department, Senior Management and all staff members for their unwavering support and their contribution towards achieving set targets.

I, hereby present the 2020/2021 Annual Report of the Provincial Treasury



Honourable: Motlalepula Rosho
MEC of Finance

Date: 9 July 2021

4. REPORT OF THE ACCOUNTING OFFICER



As a Department, we strived to ensure that all operations are carried out and allocated budget is spent as planned. It is for this reason that systems and procedures were put in place to ensure that all are achieved as planned. In order to ensure that Departments, Public Entities and Municipalities are fully supported in line with PFMA and MFMA provisions, the following are some of the key activities that had to be rolled out: -

For the period under review, the department held 2020/21 budget benchmarking and provided feedback to all municipalities.

Reviewed and provided feedback on Interim Financial Statements to municipalities.

The department assisted Public Entities to update their movable and immovable assets registers and with the preparation of the capital asset notes.

The audit outcomes for departments for the year 2019/20 indicated that seven (7) Departments got unqualified with findings, one (1) unqualified with no material findings, four (4) qualified and one (1) is a disclaimer. There is an improvement in unqualified audit opinions with new three (3) Departments.

The Department has a continuous plan to build capacity in departments that will also be relevant in the transition from modified cash to accrual. There were other additional responsibilities that the Department carried out by supporting Public Entities.

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. This was a significant achievement as the recommendations in the opinion of Provincial Internal Audit (PIA) added value to the procurement process.

The objectives of these initiatives were and still are to ensure improved cash flow management processes, improved supply chain management, effective risk management, improved infrastructure project management.

In conclusion, I would like to congratulate the Provincial Treasury team for the tireless efforts they have put throughout the year. Let me also thank my colleagues across all Departments, Public Entities and Municipalities for their cooperation.

Overview of the financial results of the department:

Departmental receipts

Departmental receipts	2020/2021			2019/2020		
	Estimate	Actual Amount Collected	(Over)/Under Collection	Estimate	Actual Amount Collected	(Over)/Under Collection
	R'000	R'000	R'000	R'000	R'000	R'000
Tax Receipts	-	-	-	-	-	-
Casino taxes	-	-	-	-	-	-
Horse racing taxes	-	-	-	-	-	-
Liquor licences	-	-	-	-	-	-
Motor vehicle licences	-	-	-	-	-	-
Sale of goods and services other than capital assets	201	179	22	295	177	118
Transfers received	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-
Interest, dividends and rent on land	149 799	227 002	(77 203)	141 885	222 350	(80 465)
Sale of capital assets	-	2	(2)	-	-	-
Financial transactions in assets and liabilities	-	106	(106)	-	585	(585)
Total	150 000	227 289	(77 289)	142 180	223 112	(80 932)

The department is not a revenue generating department. Revenue collection is at R227,289 million, which is R77,289 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 and sales of tender documents.

Programme Expenditure

Programme Name	2020/2021			2019/2020		
	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
Administration	129 501	128 886	615	150 655	149 341	1 314
Sustainable Resource Management	111 237	108 342	2 895	142 238	141 044	1 194
Assets and Liabilities	41 555	40 778	777	47 526	47 139	387
Financial Governance	135 125	131 521	3 604	158 303	155 643	2 660
Total	417 418	409 527	7 891	498 722	493 167	5 555

An amount of R 409,527 million against R 417, 418 million has been spent as at 31 March 2021 which translates to 98% (99% in 19/20).

Virements/roll overs

- There were no virements for the year
- There were no roll overs for the year

Unauthorised, Fruitless and Wasteful Expenditure

- There was no unauthorised expenditure incurred by the Department in the year under review.
- All fruitless and wasteful expenditure incurred during the year under review has been resolved.

Irregular expenditure

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

Strategic focus over the short to medium term period

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

- Dedicated support to all departments, Public Entities and Municipalities to improve financial management;
- Conduct capacity building programme for SCM officials in Provincial Government;
- To continue dedicated support to all North West province municipalities to improve financial management.

Public Private Partnerships

The Department does not have any Public Private Partnerships.

Discontinued key activities / activities to be discontinued

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

New or proposed key activities

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

Supply chain management

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

Gifts and Donations received in kind from non-related parties

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

Exemptions and deviations received from the National Treasury

None

Events after the reporting date

None

Other

None

Acknowledgement/s or Appreciation

I wish to thank the entire staff of the Provincial Treasury for their tremendous contribution to the improved audit outcomes in the province.

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



Mr N.I. Kunene
Accounting Officer
Provincial Treasury

Date: 9 July 2021

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

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

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

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

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

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

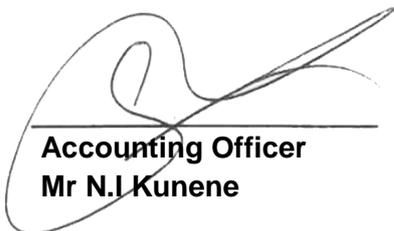
The Accounting Officer is responsible for the preparation of the annual financial statements and for the judgements made in this information.

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

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

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

Yours faithfully



Accounting Officer
Mr N.I. Kunene

Date: 9 July 2021

6. STRATEGIC OVERVIEW

6.1 Vision

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

6.2 Mission

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

6.3 Values

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

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

7. LEGISLATIVE AND OTHER MANDATES

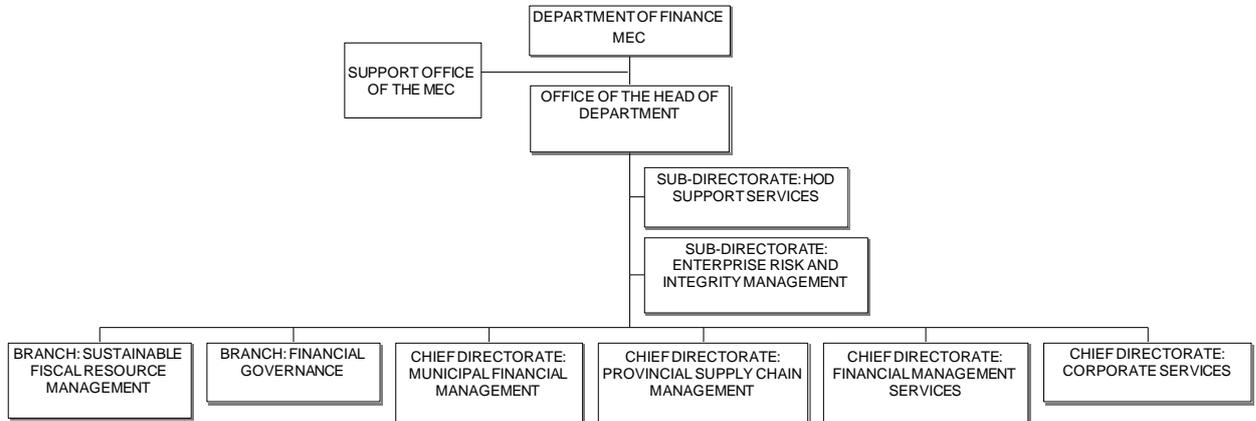
Legislative mandate

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

- Public Finance Management Act, 1999 (Act No. 29 as amended)
- Municipal Financial Management Act 56 of 2003;
- Treasury Regulations;
- Division of Revenue Act;
- Supply Chain Management Regulations (Post -Tender Board environment);
- The Constitution of South Africa, 1996;
- The Public Service Act of 1994;
- The Public Service Regulations of 2001;

- The White Paper on the Transformation of the Public Service Delivery, (Batho Pele) 1997;
- The E-Government: A Public Service IT Policy Framework;
- The Promotion of Access to Information Act 2 of 2000;
- The National Minimum Information Security Standard Policy of 1996;
- The Skills Development Act of 1999;
- The Basic Condition Of Employment of 1997;
- The Labour Relations Act of 1995; and
- The Health and Safety Act of 1993.

8. ORGANISATIONAL STRUCTURE



9. ENTITIES REPORTING TO THE MINISTER/MEC

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

PART B: PERFORMANCE INFORMATION

1. AUDITOR GENERAL'S REPORT: PREDETERMINED OBJECTIVES

The AGSA currently performs certain audit procedures on the performance information to provide reasonable assurance in the form of an audit conclusion. The audit conclusion on the performance against predetermined objectives is included in the report to management, with material findings being reported under the Predetermined Objectives heading in the Report on other legal and regulatory requirements section of the auditor's report.

Refer to page 124 to 130 of the Report of the Auditor General, published as Part E: Financial Information.

2. OVERVIEW OF DEPARTMENTAL PERFORMANCE

2.1 Service Delivery Environment

During the year under review the Provincial Treasury had a stable organisational structure which was headed by the Accounting officer. The organisational structure which incorporates the changes as recommended by IMTT was approved on the 23 November 2019 by the MEC. The approved organisational structure was implemented in 2020 - 2021 and employees were migrated from the old to the new structure.

The Outbreak of COVID-19 had an impact on the recruitment processes and other functional operations. Therefore, the implementation of the organisational structure in relation to filling of positions did not take place as planned. However, the department managed to advertise senior management positions within Chief Directorate: Municipal Finance Management to strengthen capacity and enhance service delivery in line with the Inter Ministerial Task Team recommendations.

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 2020-2021 financial year as it managed to achieve 87% of its key performance indicators and targets as set in the 2020/21 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.

COVID-19 lockdown has impacted negatively on the department's ability to render services as most of the support could not be rendered in person to departments, Public entities and municipalities as per its 2020/21 plan.

2.2 Service Delivery Improvement Plan

The department has a service delivery improvement plan. The tables below highlight the service delivery plan and the achievements to date.

Main services and standards

The department has completed a service delivery improvement plan. The tables below highlight the service delivery plan and the achievements to date.

Main services and standards

Main services	Beneficiaries	Current/actual standard of service	Desired standard of service	Actual achievement
30 DAY PAYMENT OF INVOICES	12 Provincial Departments The SDIP focus is on three departments that still needs support with regard to 30-day payment of invoices within the required time, namely: <input type="checkbox"/> Department of Public Work and Roads <input type="checkbox"/> Department of Education <input type="checkbox"/> Department of Health	Department of Public Work and Roads 98% value of invoice paid within 30 days;	Department of Public Works and Roads 100%	<u>Department of Public Work and Roads</u> R 2 333 356 082 Total value of invoice for 2020/21 R 2 265 827 843 value of invoice paid within 30 days, (97.1%) of invoice paid within 30 days 7 469 Total number of invoice for 2020/21 6 747 number of invoice paid within 30 days i.e. (90.3%) of invoice paid within 30 days
		Department of Education About 94% value of invoice paid within 30 days;	Department of Education 100%	Department of Education R 4 034 196 133 Total value of invoice for 2020/21 R 3 721 051 187 Total value of invoice paid within 30 days, (i.e. 92.2%) of invoice paid within 30 days

				<p>37 840 Total number of invoice for 2020/21</p> <p>34 782 number of invoice paid within 30 days i.e. (91.9%) of invoice paid within 30 days</p>
		<p>Department of Health 46.7% value of invoice paid within 30 days;</p>	<p>Department of Health 90% (The set standards were based on the value of invoice paid within the required timeframe by the three departments, however the department since have changed to the number of invoices paid)</p>	<p>Department of Health R 5 303 224 630 Total value of invoice for 2020/21 R 2 279 054 581 Total Value of invoice paid within 30 days, (i.e. 43.0%) of invoice paid within 30 days</p> <p>70 469 Total number of invoice for 2020/21 21 793 number of invoice paid within 30 days i.e. (30.9%) of invoice paid within 30 days</p>
<p>DEVELOPING AND MONITORING THE PROVINCIAL PRICE REFERENCING CATALOGUE</p>	<p>12 Provincial Departments</p>	<p>The plan for development of a catalogue internally has been halted due to the introduction of G-Commerce, which incorporates the catalogue, by National Treasury.</p>	<p>To have provincial price referencing catalogue</p>	<p>N/A</p>

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

Current/actual arrangements	Desired arrangements	Actual achievements
12 meetings (1 meeting per month) and workshops (1 per quarter) with all key stakeholders	12 meetings and 4 workshops	0 workshop were conducted, only interactive sessions for submission and corrections that were detected Consultation was done through emails and telephones

Service delivery information tool

Current/actual information tools	Desired information tools	Actual achievements
Through meetings and workshop	Through committee meetings	Two Committee meetings held to discuss progress regarding 30-day payment of invoices

Complaints mechanism

Current/actual complaints mechanism	Desired complaints mechanism	Actual achievements
Developed Customer satisfaction survey questionnaire	Customer satisfaction survey	Process is on going

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:

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

Outcomes

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

The above-mentioned outcomes contribute to National Priority 1: **A Capable, Ethical and Developmental State**. These outcomes 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:

- Department of Provincial Treasury continued with the interventions to departments and municipalities with the aim of improving audit outcomes.
- Provincial Treasury continued to support Municipalities in order to improve their capabilities in addressing municipal challenges especially financial capabilities.
- The bids in excess of R10 million which were submitted for review prior to award of the bids were reviewed. The recommendations in the opinion of Provincial Internal Audit added value to the procurement processes.

In the quest to improving financial management in the departments and public entities, Provincial treasury during the year under review, conducted 3 capacity building sessions (e.g. 1. UIF & W and Consequence Management, 2. Financial management and internal control, 3. SCM Bid Committees training etc.) to support municipalities to implement MFMA Reforms.

- Provincial Treasury conducted engagements with Municipalities with a view of assisting Municipalities in reducing their expenses and to further align and focus their expenses towards service delivery.

The department has offered the following experiential learning programmes:

- Interns Graduates for 35 graduates for the period 01/08/2018 - 30/11/2020, the contract was extended.

- Technical and Vocational Education and Training (TVET) for 35 learners for the period 01/10/2019 - 31/03/2021
- Learnership for 11 learners for the period 01/03/2020 - 28/02/2021
- Department of Provincial Treasury successfully monitored the Service Delivery Improvement Plan with the aim of ensuring that managers focus a significant proportion of their attention on addressing basic weaknesses in management and operations systems. For detailed results on the Service Delivery Improvement Plan, refer to point 2.2 above.
- 4 Asset management capacity building interventions provided to departments and Public Entities
- 2 Supply Chain Management (SCM) capacity building interventions provided to Departments and Public Entities
- 9 capacity building workshops conducted for Departmental CFO's and Public Entities on Accounting updates and Reforms.

The Provincial Treasury continued with the following initiatives:

- Quarterly submission of Financial Statement by the Provincial Departments to improve the quality of submission of financial statement at the end of the year.
- Monthly compliance checklist being signed by the accounting officer to confirm the departments followed all necessary documentation process before closing the books.
- Review of yearend financial statements for improved submission and audit outcomes.

4. INSTITUTIONAL PROGRAMME PERFORMANCE INFORMATION

4.1 Programme 01: Administration

The purpose of the programme

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

This programme consists of four sub-programmes:

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

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

- Skilled, capable and ethical workforce

Outcomes, outputs, output indicators, targets and actual achievements

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

- Skilled, capable and ethical workforce.

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

Table 2.4.4.1:

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

Programme / Sub-programme Corporate Services									
Outcome	Output	Output Indicator	Audited Actual Performance 2018/2019	Audited Actual Performance 2019/2020	Planned Annual Target 2020/2021	*Actual Achievement 2020/2021 until date of re-tabling	Deviation from planned target to Actual Achievement 2020/2021	Reasons for deviations	Reasons for revisions to the Outputs / Output indicators / Annual Targets
Skilled, capable and ethical workforce	Implementation of departmental Work Skills Plan	Number of officials trained in line with Work Skills Plan	New	New	250	0	250	Unable to achieve set target due to COVID-19 Level 5/4 lockdown.	The revision was necessary. It was impossible to conduct planned contact sessions hence resorting to virtual reduced sessions.

Table 2.4.4.2:

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

Programme / Sub-programme Risk Management								
Outcome	Output	Output Indicator	Audited Actual Performance 2018/2019	Audited Actual Performance 2019/2020	Planned Annual Target 2020/2021	*Actual Achievement 2020/2021	Deviation from planned target to Actual Achievement 2020/2021	Reasons for deviations
Skilled, capable and ethical workforce	Monitoring of Financial Disclosure	% of compliance to Financial Disclosure on designated groups	New	New	100%	100%	0	N/A

Programme / Sub-programme Corporate Services								
Outcome	Output	Output Indicator	Audited Actual Performance 2018/2019	Audited Actual Performance 2019/2020	Planned Annual Target 2020/2021	*Actual Achievement 2020/2021	Deviation from planned target to Actual Achievement 2020/2021	Reasons for deviations
Skilled, capable and ethical workforce	Implementation of departmental Work Skills Plan	Number of officials trained in line with Work Skills Plan	New	New	30	75	45	Overachievement due to a high number of officials who registered for NSG on line training programs.

Programme / Sub-programme Financial Management								
Outcome	Output	Output Indicator	Audited Actual Performance 2018/2019	Audited Actual Performance 2019/2020	Planned Annual Target 2020/2021	*Actual Achievement 2020/2021	Deviation from planned target to Actual Achievement 2020/2021	Reasons for deviations
Skilled, capable and ethical workforce	Clean audit	Annual report without material findings	1	1	1	1	0	N/A
	Suppliers paid within 30 days after receipt of valid invoices.	% of valid invoices paid within 30 days	12 reports	12 reports	100%	100%	0	N/A

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

Reporting on the Institutional Response to the COVID-19 Pandemic

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

Budget Programme	Intervention	Geographic location (Province/District/local municipality) (Where Possible)	No. of beneficiaries (Where Possible)	Disaggregation of Beneficiaries (Where Possible)	Total budget allocation per intervention (R'000)	Budget spent per intervention	Contribution to the Outputs in the APP (where applicable)	Immediate outcomes
Corporate Services	Provincial Treasury's response to corona virus pandemic	Head office 604 Male: 242 Female: 362	604 including interns, contractors and periodical employees	Male 242 Female 362 Youth 199 People with disabilities 12	R2,799 million	Expenditure to date (31 March 2021): R2,329 million	N/A	To provide a safe and healthy working environment

1. NARRATIVE REPORT ON COVID-19 INTERVENTIONS

- a) Determination of beneficiaries (how were the beneficiaries determined).

The beneficiaries are part of the Departmental staff establishment.

- b) Challenges encountered during implementation of interventions and plans to mitigate challenges in subsequent quarters.

- Overburdening of the available human resources, which result in work overload, fatigue and burn out.
- Sustained exposure of frontline workers to risk of contracting COVID-19.
- Rotate the frontline workers to limit exposure risk to contracting COVID-19.
- Continuous education and awareness to staff on COVID-19 intervention measures.

- c) Learning from implementation of interventions (what worked well, what did not work well, and recommendations for improvements).

- Need to keep up to date with changing regulations and protocols.
- Value of Team work is vital in dealing with COVID-19.
- Need to communicate continuously with stakeholders, keeping them updated.

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% as at 31st March 2021.

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	2020/2021			2019/2020		
	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
Corporate Services	68 451	68 084	367	80 567	80 081	486
Financial Management (CFO)	44 823	44 801	22	52 611	51 932	679
Management Services	8 081	8 056	25	8 423	8 303	120
Office of the MEC	8 146	7 945	201	9 054	9 025	29
Total	129 501	128 886	615	150 655	149 341	1 314

4.2 Programme 02: 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 67% of its outputs and output Indicators and targets during the year under review which contributes to the outcomes listed below:

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

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

Table 2.4.4.1:

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

Programme / Sub-programme Budget Management, Public Finance Management and Infrastructure Coordination									
Outcome	Output	Output Indicator	Audited Actual Performance 2018/2019	Audited Actual Performance 2019/2020	Planned Annual Target 2020/2021	*Actual Achievement 2020/2021 until date of re-tabling	Deviation from planned target to Actual Achievement 2020/2021	Reasons for deviations	Reasons for revisions to the Outputs / Output indicators / Annual Targets
Improved integrated planning, budgeting, and implementation and monitoring.	Credible provincial budget	Number of departmental infrastructure plans assessed	16	17	1	2	1	U-AMP for two departments, dept. of Education and dept. of Health were submitted to National Treasury	This was planned for in the first annual performance plan, and achieved despite level five lockdown.
	Monitoring of Financial performance for provincial departments and public entities	Quarterly Financial assessments on provincial spending	4	4	4	1	-3	The first quarter target was achieved. The reported information is not for the entire financial year. The actual achievement only represent one quarter of the	Target revised in line with three remaining quarters.

Programme / Sub-programme Budget Management, Public Finance Management and Infrastructure Coordination									
Outcome	Output	Output Indicator	Audited Actual Performance 2018/2019	Audited Actual Performance 2019/2020	Planned Annual Target 2020/2021	*Actual Achievement 2020/2021 until date of re-tableing	Deviation from planned target to Actual Achievement 2020/2021	Reasons for deviations	Reasons for revisions to the Outputs / Output indicators / Annual Targets
								financial year.	
		End of the Year conditional grant performance assessment	New	New	1	1	0	N/A	This was planned for in the first annual performance plan, and achieved despite level five lockdown.
		Provincial infrastructure performance assessed	New	New	1	1	0	N/A	This was planned for in the first annual performance plan, and achieved despite level five lockdown.

Programme / Sub-programme Economic Analysis and Fiscal Policy									
Outcome	Output	Output Indicator	Audited Actual Performance 2018/2019	Audited Actual Performance 2019/2020	Planned Annual Target 2020/2021	*Actual Achievement 2020/2021 until date of re-tabling	Deviation from planned target to Actual Achievement 2020/2021	Reasons for deviations	Reasons for revisions to the Outputs / Output indicators / Annual Targets
Improved integrated planning, budgeting, implementation and monitoring.	Provincial own revenue target met	Total Provincial own revenue collected	4	4	1.3 billion	172 367 million	-1. 299 827 633 billion	<p>The target was planned for the fourth quarter of the financial year. 1.3 billion target was targeted for the fourth quarter as a financial year target.</p> <p>The actual achievement of 172 367 million represent actual achievement only for the first quarter.</p>	<p>The change of 1.3 billion to 1.2 billion was necessitated by COVID-19 and its negative effects on over-all revenue collection.</p>

Programme / Sub-programme Municipal Financial Management									
Outcome	Output	Output Indicator	Audited Actual Performance 2018/2019	Audited Actual Performance 2019/2020	Planned Annual Target 2020/2021	*Actual Achievement 2020/2021 until date of re-tabling	Deviation from planned target to Actual Achievement 2020/2021	Reasons for deviations	Reasons for revisions to the Outputs / Output indicators / Annual Targets
Improved financial management in Departments, Public Entities and Municipalities	Budget and Treasury officials capacitated on MFMA Reforms	Number of municipal capacity building interventions conducted	New	New	4	1	-3	The first quarter target was achieved. The reported information is not for the entire financial year. The actual achievement only represent one quarter of the financial year.	Target revised in line with three remaining quarters.

Table 2.4.4.2:

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

Programme / Sub-programme Budget Management, Public Finance Management and Infrastructure Coordination								
Outcome	Output	Output Indicator	Audited Actual Performance 2018/2019	Audited Actual Performance 2019/2020	Planned Annual Target 2020/2021	*Actual Achievement 2020/2021	Deviation from planned target to Actual Achievement 2020/2021	Reasons for deviations
Improved integrated planning, budgeting, and implementation and monitoring.	Credible provincial budget	Tabled Appropriation Bill	1	1	1	1	0	N/A
	Monitoring of Financial performance for provincial departments and public entities	Quarterly Financial assessments on provincial spending	4	4	3	3	0	N/A

Programme / Sub-programme Budget Management, Public Finance Management and Infrastructure Coordination								
Outcome	Output	Output Indicator	Audited Actual Performance 2018/2019	Audited Actual Performance 2019/2020	Planned Annual Target 2020/2021	*Actual Achievement 2020/2021	Deviation from planned target to Actual Achievement 2020/2021	Reasons for deviations
		Number of assessments done on departments and public entities on COVID-19 expenditure	New	New	3	3	0	N/A

Programme / Sub-programme Economic Analysis and Fiscal Policy								
Outcome	Output	Output Indicator	Audited Actual Performance 2018/2019	Audited Actual Performance 2019/2020	Planned Annual Target 2020/2021	*Actual Achievement 2020/2021	Deviation from planned target to Actual Achievement 2020/2021	Reasons for deviations
Improved integrated planning, budgeting, implementation and monitoring.	Provincial own revenue target met	Total Provincial own revenue collected	4	4	1.2 billion	R1 157 304 082.00 billion	-R42 695 918.00 million	The 2020/21 APP tabled in March 2020 had an estimated target of R1.3 billion. Due to the severity of COVID-19 the estimated target was adjusted downwards to R1.2 billion during the revised 2020/21 APP. Revenue collection was not improving, as result the provincial own revenue target was revised downwards to R1.1 billion during the second adjustment budget for 2020/21 financial year.

Programme / Sub-programme Municipal Financial Management								
Outcome	Output	Output Indicator	Audited Actual Performance 2018/2019	Audited Actual Performance 2019/2020	Planned Annual Target 2020/2021	*Actual Achievement 2020/2021	Deviation from planned target to Actual Achievement 2020/2021	Reasons for deviations
Improved financial management in Departments, Public Entities and Municipalities	Municipal funded budget	Number of assessments done on the adopted municipal budgets	New	New	20	20	N/A	N/A
		Number of mid-term budget performance engagements sessions held with delegated municipalities	New	New	20	19	-1	Mamusa Local Municipality did not table the midterm budget and performance assessment report to Council.
	Budget and Treasury officials capacitated on MFMA Reforms	Number of municipal capacity building interventions conducted	New	New	3	3	0	N/A

Programme / Sub-programme Municipal Financial Management								
Outcome	Output	Output Indicator	Audited Actual Performance 2018/2019	Audited Actual Performance 2019/2020	Planned Annual Target 2020/2021	*Actual Achievement 2020/2021	Deviation from planned target to Actual Achievement 2020/2021	Reasons for deviations
	Reduction of municipalities with financial crisis	MFMA Sec. 140 assessment on municipalities conducted	New	New	22	5	-17	The Minister Finance exempted the municipalities to submit AFS end of August 2020 in terms government gazette no: 43582. 9 Municipalities failed to submit AFS to AG on 31 October 2020 and Ditsobotla local Municipality had not yet submitted their AFS as at 07 April 2021. This delayed finalization of municipal Audits for 2019/2020.

Programme / Sub-programme Municipal Financial Management								
Outcome	Output	Output Indicator	Audited Actual Performance 2018/2019	Audited Actual Performance 2019/2020	Planned Annual Target 2020/2021	*Actual Achievement 2020/2021	Deviation from planned target to Actual Achievement 2020/2021	Reasons for deviations
		Number of assessments done on municipal COVID-19 relief fund expenditure	New	New	3	3	0	N/A

Strategy to overcome areas of under performance

Adjust target for Provincial own revenue collected in line with the COVID-19 effects and encourage revenue collection departments and public entities to put more effort on their revenue collection mechanisms.

Engage with affected Local Municipality Accounting officer in need of financial guidance.

The need to encourage municipalities to play their part in submitting compliance reports on time.

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.

Reporting on the Institutional Response to the COVID-19 Pandemic

Reported under programme 01: Administration at institutional / departmental level.

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 97% as at 31st March 2021.

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	2020/2021			2019/2020		
	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
Programme Support (SRM)	1 223	1 179	44	329	325	4
Economic Analysis	5 892	5 738	154	6 421	6 373	48
Fiscal Policy	8 000	7 930	70	8 329	8 285	44
Budget Management	19 857	19 686	171	22 202	22 133	69
Public Finance	18 124	17 917	207	18 396	18 162	234
Municipal Finance	58 141	55 892	2 249	85 561	85 766	795
Total	111 237	108 342	2 895	142 238	141 044	1 194

4.3 Programme 03: 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 2.4.4.1:

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

Programme / Sub-programme Asset Management and Provincial Supply Chain Management									
Outcome	Output	Output Indicator	Audited Actual Performance 2018/2019	Audited Actual Performance 2019/2020	Planned Annual Target 2020/2021	*Actual Achievement 2020/2021 until date of re-tabling	Deviation from planned target to Actual Achievement 2020/2021	Reasons for deviations	Reasons for revisions to the Outputs / Output indicators / Annual Targets
Fair, equitable, transparent, competitive and cost effective supply chain management system.	Improved SCM system in Departments and Public Entities	Number of supply chain management (SCM) capacity building interventions provided to Departments and Public Entities	New	New	4	0	4	Unable to coordinate training due to National Disaster COVID-19 lockdown.	The revision was necessary as it was impossible to conduct planned contact sessions due to National Disaster COVID-19 lockdown.
		Number of Departments and Public Entities without material audit findings on SCM	New	New	10	0	10	The target was planned for the second quarter of the financial year.	The role of the provincial treasury is to provide support (i.e capacity building) with the aim of improving department and public entities audit outcomes.

Programme / Sub-programme Asset Management and Provincial Supply Chain Management									
Outcome	Output	Output Indicator	Audited Actual Performance 2018/2019	Audited Actual Performance 2019/2020	Planned Annual Target 2020/2021	*Actual Achievement 2020/2021 until date of re-tabling	Deviation from planned target to Actual Achievement 2020/2021	Reasons for deviations	Reasons for revisions to the Outputs / Output indicators / Annual Targets
									<p>It is the responsibility of the department and public entities to fully implement recommendations from provincial treasury towards improving their audit outcomes.</p> <p>The revision was necessary as a result of COVID-19 negative effects.</p>
	Improved asset management in departments and public entities	Number of asset management capacity building interventions provided to departments and Public	New	New	4	0	4	The target was planned for the second and fourth quarter of the financial	The revision was necessary as it was impossible to conduct planned contact sessions due to National Disaster COVID-19

Programme / Sub-programme Asset Management and Provincial Supply Chain Management									
Outcome	Output	Output Indicator	Audited Actual Performance 2018/2019	Audited Actual Performance 2019/2020	Planned Annual Target 2020/2021	*Actual Achievement 2020/2021 until date of re-tabling	Deviation from planned target to Actual Achievement 2020/2021	Reasons for deviations	Reasons for revisions to the Outputs / Output indicators / Annual Targets
		Entities						year. The reported information is not for the entire financial year. The actual achievement only represent one quarter of the financial year.	lockdown.
		Number of Departments and Public Entities without material audit findings on	New	New	10	0	10	The target was planned for the second of the financial year.	The role of the provincial treasury is to provide support (i.e capacity building) with the aim of improving

Programme / Sub-programme Asset Management and Provincial Supply Chain Management									
Outcome	Output	Output Indicator	Audited Actual Performance 2018/2019	Audited Actual Performance 2019/2020	Planned Annual Target 2020/2021	*Actual Achievement 2020/2021 until date of re-tabling	Deviation from planned target to Actual Achievement 2020/2021	Reasons for deviations	Reasons for revisions to the Outputs / Output indicators / Annual Targets
		asset management						The reported information is not for the entire financial year. The actual achievement only represent one quarter of the financial year.	department and public entities audit outcomes. It is the responsibility of the department and public entities to fully implement recommendations from provincial treasury towards improving their audit outcomes. The revision was necessary as a result of COVID-19 negative effects.

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 2018/2019	Audited Actual Performance 2019/2020	Planned Annual Target 2020/2021	*Actual Achievement 2020/2021	Deviation from planned target to Actual Achievement 2020/2021	Reasons for deviations
Fair, equitable, transparent, competitive and cost effective supply chain management system.	Improved SCM system in Departments and Public Entities	Number of supply chain management (SCM) capacity building interventions provided to Departments and Public Entities	New	New	2	2	0	NA

Programme / Sub-programme Asset Management and Provincial Supply Chain Management								
Outcome	Output	Output Indicator	Audited Actual Performance 2018/2019	Audited Actual Performance 2019/2020	Planned Annual Target 2020/2021	*Actual Achievement 2020/2021	Deviation from planned target to Actual Achievement 2020/2021	Reasons for deviations
		Number of Departments and Public Entities supported to improve audit outcomes on SCM	New	New	5	6	1	Additional support provided as part the implementation of the clean audit support initiative.
	Improved asset management in departments and public entities	Number of asset management capacity building interventions provided to departments and Public Entities	New	New	2	4	2	Training had to be separated into four groups in order to ensure social distancing as required by COVID-19 protocols.
		Number of Departments and Public Entities supported to	New	New	5	5	0	N/A

Programme / Sub-programme Asset Management and Provincial Supply Chain Management								
Outcome	Output	Output Indicator	Audited Actual Performance 2018/2019	Audited Actual Performance 2019/2020	Planned Annual Target 2020/2021	*Actual Achievement 2020/2021	Deviation from planned target to Actual Achievement 2020/2021	Reasons for deviations
		improve audit outcomes on asset management						
		Number of assessments done on non-compliance by Departments and Public Entities on SCM regulation	New	New	3	3	0	N/A

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.

Reporting on the Institutional Response to the COVID-19 Pandemic

Reported under programme 01: Administration at institutional / departmental level.

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% as at 31st March 2021.

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	2020/2021			2019/2020		
	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
Programme Support (A&L)	7 450	7 193	257	13 686	13 570	116
Asset Management	9 170	9 054	116	10 268	10 243	25
Support & Interlinked Financial System	24 935	24 531	404	23 572	23 326	246
Total	41 555	40 778	777	47 526	47 139	387

4.4 Programme 04: Financial Governance

The purpose of the programme

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

The Programme consists of the following sub-programmes:

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

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

- Improved financial management in Departments, Public Entities and Municipalities

Outcomes, outputs, output indicators, targets and actual achievements

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

- Improved financial management in Departments, Public Entities and Municipalities

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

Table 2.4.4.1:

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

Programme / Sub-programme Accountant General, Provincial Accounting Services, Financial Systems and Provincial Risk Management									
Outcome	Output	Output Indicator	Audited Actual Performance 2018/2019	Audited Actual Performance 2019/2020	Planned Annual Target 2020/2021	*Actual Achievement 2020/2021 until date of re-tabling	Deviation from planned target to Actual Achievement 2020/2021	Reasons for deviations	Reasons for revisions to the Outputs / Output indicators / Annual Targets
Improved financial management in Departments, Public Entities and Municipalities	Risk management implementation monitored in all Departments and Entities	Number of Identified Departments focused interventions on risk management	New	New	4	4	0	N/A	The target achieved in the first quarter, despite level five lockdown, though it was initially planned for fourth quarter in the first annual performance plan.

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 2018/2019	Audited Actual Performance 2019/2020	Planned Annual Target 2020/2021	*Actual Achievement 2020/2021	Deviation from planned target to Actual Achievement 2020/2021	Reasons for deviations
Improved financial management in Departments, Public Entities and Municipalities	Targeted intervention programmes to Departments and Entities	Number of capacity Building Interventions for Departments and Public Entities	4	4	9	9	0	N/A
		Number of Identified departments and public entities for focused interventions on clean audits	1 clean 6 qualified 6 unqualified	1 Clean 4 unqualified 8 Qualified	5	5	0	N/A
		Interventions to support governance structures in Public Entities	New	New	1	1	0	N/A

Programme / Sub-programme Accountant General, Provincial Accounting Services, Financial Systems and Provincial Risk Management								
Outcome	Output	Output Indicator	Audited Actual Performance 2018/2019	Audited Actual Performance 2019/2020	Planned Annual Target 2020/2021	*Actual Achievement 2020/2021	Deviation from planned target to Actual Achievement 2020/2021	Reasons for deviations
		Number of Identified public entities for focused interventions on risk management	New	New	1	5	4	As an intervention the progress reports were sent to entities for completion for monitoring of implementation of risk management.

Programme / Sub-programme Provincial Internal Audit								
Outcome	Output	Output Indicator	Audited Actual Performance 2018/2019	Audited Actual Performance 2019/2020	Planned Annual Target 2020/2021	*Actual Achievement 2020/2021	Deviation from planned target to Actual Achievement 2020/2021	Reasons for deviations
Improved financial management in Departments, Public Entities and Municipalities	Post audit action plans implementation monitored	Number of departmental post audit action plans assessed.	11	11	11	11	N/A	N/A
	Risk management strategies implementation monitored	Number of departmental risk management systems assessed	11	11	11	11	N/A	N/A

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.

Reporting on the Institutional Response to the COVID-19 Pandemic

Reported under programme 01: Administration at institutional / departmental level.

Linking performance with budgets

All the necessary resources were provided to assist the sub-programmes to achieve the planned targets as per the revised Annual Performance Plan and this is evident as the Programme had an actual spending of 97% as at 31st March 2021.

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	2020/2021			2019/2020		
	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
Programme Support (FG)	3 565	3 326	239	7 572	6 374	1 198
Accounting Services	55 773	53 723	2 050	73 338	72 551	787
Norms and Standards	4 232	4 144	88	2 381	2 306	75
Risk Management	4 393	4 296	97	4 769	4 608	161
Provincial Internal Audit	67 162	66 032	1 130	70 243	69 804	439
Total	135 125	131 521	3 604	158 303	155 643	2660

5. TRANSFER PAYMENTS

5.1. Transfer payments to public entities

None

5.2. Transfer payments to all organisations other than public entities

The table below reflects the transfer payments made for the period 1 April 2020 to 31 March 2021

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	1 251	N/A	N/A
Donations and Gifts	Social welfare organisations/ NGO's	Community development/ upliftment	Community development/ upliftment	10	N/A	N/A

The table below reflects the transfer payments which were budgeted for in the period 1 April 2020 to 31 March 2021, but no transfer payments were made.

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

6. CONDITIONAL GRANTS

6.1. Conditional grants and earmarked funds paid

None

6.2. Conditional grants and earmarked funds received

None

7. DONOR FUNDS

7.1. Donor Funds Received

None

8. CAPITAL INVESTMENT

8.1. Capital investment, maintenance and asset management plan

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

Categories	Opening Balance as at 01 April 2020 R '000	Prior Year Adjustment R '000	Additions R '000	Transfers In/Out R '000	Disposals R '000	Balance as at 31 March 2021 R '000
Transport assets	-	-	684	(684)	-	-
Computer Equipment	21,673	-	2,011	(75)	(2,324)	21,285
Office Furniture	11,290	-	1,070	-	(138)	12,222
Other Machinery and Equipment	8,372	-	1,215	-	(282)	9,305
Total	41,335	-	4,980	(759)	(2,744)	42,812

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. Due to the impact of the COVID-19 pandemic, the verification of the assets was only done once this financial year. However, spot checks were conducted during the year is also conducted to update the asset register. Assets stolen/not found are investigated and reported to the Accounting Officer.

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

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

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

PART C: GOVERNANCE

1. INTRODUCTION

The Provincial Treasury strived to conform to the highest standards of governance which is fundamental to the management of public finances and resources. The department has good governance structures which ensured compliance to applicable laws and regulations.

2. RISK MANAGEMENT

The Department has an approved Risk Management Policy and Strategy in place. The policy commits the Department to an enterprise-wide risk management approach. This means that all key risks facing the Department forms part of a systematic and deliberate process to identify, assess and manage risks. The policy defines key risk management concepts as applied in the Department as well as a high level description of the role players involved in risk management. The risk management strategy informs the implementation of the policy. A detail of the risk management process, risk management stakeholders and their responsibilities, risk management reporting lines and the Departmental risk tolerance levels are found in the strategy. The strategy also contains the risk management plan which shows how risk management activities will be implemented in the department for the financial year.

The Department conducts risk assessments in line with the approved Risk Management Strategy, and for the period ending 31 March 2021 the Department conducted the Strategic, Operational and COVID-19 risk assessments.

The Department has appointed a Risk Management Committee comprising of independent and internal members to advise management on the overall system of risk management. The Risk Management Committee has met 04 times and managed to:

- Review and recommend for the approval of the Accounting Officer the Risk Management Policy, Strategy and Implementation Plan.
- Review and recommend for the approval of the Accounting Officer the Strategic risk register for 2021/2022 financial year;
- Review and recommend for the approval of the Accounting Officer the Operational risk register for 2021/2022 financial year;
- Review and recommend for the approval of the Accounting Officer the COVID-19 risk register;
- Monitor progress in the implementation of Strategic, Operational and COVID-19 risk treatment plans;
- Monitor progress in the implementation of Risk Management Implementation plans;
- Review findings of assurance providers in relation to risk management and monitored implementation of audit action plans;
- Report quarterly to the Accounting Officer on the state of risk management and provided recommendation for improvements.

The Audit Committee also provides an independent and objective view of the Department's risk management effectiveness as part of Risk Management Oversight.

The Department will use the lessons learned and the gains registered in the 2020/21 financial year to enhance the risk management system further towards improvement of the overall departmental progress.

3. FRAUD AND CORRUPTION

The Department has an approved Fraud prevention policy, Strategy and Plan in place. The policy commits the department to a zero-tolerance to fraudulent and corrupt activities in the workplace. The Strategy has adopted a three-pronged approach towards fraud and corrupt activities through preventative, detective and corrective interventions. The fraud prevention policy and fraud prevention strategy are designed to create a hostile environment for would-be fraud perpetrators. The Fraud prevention plan which informs what fraud and corruption prevention activities will be implemented in the department.

The Department has an approved Whistle-blowing policy in place which provides for various channels to report fraud and corruption, unanimous disclosures as well as outlining the process on how reported incidents will be handled. Departmental officials are periodically workshopped the approved Whistle-blowing policy and posters and placed at strategic points across the department on the authorised channels to report fraud and corruption including seeking advice.

The Department conducted a Fraud risk assessment for the 2020/21 financial year, leading to the development of a fraud risk register. Because the Department has adopted a zero tolerance stance toward fraud and corruption, no effort is spared to mitigate identified fraud risks. Monitoring of the implementation of fraud risk treatment plans is done by management monthly and the Risk Management Committee quarterly.

No instances of workplace fraud and corruption have been reported for the period ending 31 March 2021.

4. MINIMISING CONFLICT OF INTEREST

The Department implements the financial disclosure framework to manage conflict of interest. 100% submission rates are recorded for the following designated groups:

- Senior Management Service (SMS)
- Middle Management Service (MMS)
- Ethics Officers
- Staff on SCM and/or Finance

In line with the Department's aspirations to have all employees designated to disclose their financial interest, all Assistant Directors in the Department disclosed their financial interest for the first time in the 2020/21 financial year. The department also recorded 100% submission for this designated group. The Public Service Commission verifies the disclosures made by SMS members and the ethics officers verify disclosures of all other designated employees. Officials are afforded an opportunity to make representations to the HOD on perceived or

potential conflict of interest identified through the e-disclosure verification process. Where an official fails to take appropriate steps to remove the conflict of interest, the relevant authority takes appropriate steps including but not limited to disciplinary actions against the employee. Two (02) officials have been issued with written warnings for submission of incomplete or inaccurate disclosures to the HOD.

Declaration of interest forms are signed by each member participating in any decision making processes such as the bid specifications committee, bid evaluation committee, bid adjudication committee and recruitment panels for each meeting held.

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. Compliance with the Code will enhance professionalism and contribute towards the building of public trust.

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

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

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

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

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

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

6. HEALTH SAFETY AND ENVIRONMENTAL ISSUES

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

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

For the period under review 2020-21, the Department conducted a total 67, 384 COVID-19 health screenings services. 55 positive cases of COVID -19, 18 males and 37 females were registered. Twenty-seven (27) cases impacted the workplace resulting in two hundred and sixty-eight (268) staff being placed in isolation as well as units' closure and decontamination and disinfection of the affected offices. There are two cases of employee COVID-19 re-infection. None of the cases were a result of the workplace infection, which can be interpreted that the workplace is much safer. Only 16 injury on duty cases were reported, 01 COVID-19 hospitalization and no death registered.

A total of twenty-four (24) workplace decontamination and disinfection services were conducted following cases of staff having been confirmed as COVID-19 positive. Seven (07) work areas were sanitized without cases as a preventative measure which proved to be effective. All of these were undertaken by staff internally following training by volunteer service provider. Twenty-seven staff briefing sessions were held in cases of COVID-19 positive cases and for educational purposes. The Occupational Health and Safety (OHS) Committee had five meetings and sixteen members were trained in health and safety matters. Safety Health, Environment and Quality Management (SHERQ) policy was reviewed to incorporate COVID-19 management as per the instruction from the Department of Employment and Labour. COVID-19 risk assessment was done. Management of COVID-19 in the workplace, Personal Protective Equipment, Good housekeeping, Hygiene Practices, Waste management and COVID-19 Health Screening Standard Operating Procedures (SOPs) were approved, and circulars sent to staff for information to help flatten the COVID-19 curve.

7. PORTFOLIO COMMITTEES

Portfolio Committee meetings were held on the 13th October 2020, 23rd October 2020, 10th November 2020 and 02nd March 2021.

There were no matters raised by the Portfolio Committee.

8. SCOPA RESOLUTIONS

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

9. PRIOR MODIFICATIONS TO AUDIT REPORTS

Not applicable as Provincial Treasury did not receive any material findings in the 2019/20 audit.

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
N/A		

10. INTERNAL CONTROL UNIT

The Internal Control unit is placed under financial management services (CFO). The key focus areas of the unit for the 2020/2021 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;
- Provide support during all audit processes (internal and external audit).

No material weaknesses were identified.

11. INTERNAL AUDIT AND AUDIT COMMITTEES

Name	Qualifications	Internal or external	Role	Date appointed	Date resigned	No of meetings attended
Central Audit Committee						
Mr L.Z Fihlani	CA(SA)	External	Chairperson	1 August 2018		4
Ms P. Mzizi	CA(SA)	External	Member	1 August 2018		5
Mr P. Tjie	B.Com, PMD	External	Member	1 August 2018		5
Ms. J. Masite	B.Com, CIA	External	Member	1 August 2018		5
Cluster Audit Committee						
Mr. P. Tjie	B.Com, PMD	External	Chairperson	1 August 2018		6
Mr. L. Ally	CA(SA)	External	Member	1 August 2018		6
Ms. H. Moller	Dip. Business Management	External	Member	1 August 2018		6
Ms. N. Mtebele	B.Com, Higher Diploma in Taxation	External	Member	1 August 2018		6

12. AUDIT COMMITTEE REPORT

Audit Committee Responsibility

1. Legislative requirements

The Audit Committee herewith presents its report for the financial year ended 31 March 2021, 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 four scheduled meetings and one special meeting were held by the Central Audit Committee and six 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 all its responsibilities as contained therein.

4. Section 100

The Department is currently under section 100 (1)(a) of the constitution. This is where national executive has issued a directive to the provincial executive to comply with its constitutional and other obligations. It is a collaborative effort with both Provincial and National Treasuries working together to implement the issued directives.

5. 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.

6. Risk management

The Risk Management Committee has been appointed and is chaired by an independent chairperson and advises the accounting officer.

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

7. In-Year Management and Quarterly Reporting

The Provincial Treasury has confirmed that the department has reported to the Treasury as is required by the Public Finance Management Act, 1999.

The Audit Committee noted that the department prepared Interim Financial Statements that comply with the financial reporting framework (Modified Cash Standard (MCS) which assisted in performing reconciliations timeously and in eliminating year- end adjustments.

8. 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 and the Audit Committee are fully addressed prior to submission of the annual financial statements to the Auditor General South Africa.

9. Evaluation of Annual Report

The Audit Committee has reviewed 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 submission of the annual report to the Auditor General South Africa.

10. Compliance with laws and regulations

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

11. Internal Audit

The accounting officer is obliged, in terms of the Public Finance Management Act, 1999, to ensure that the entity 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 and the internal audit reports, the committee is satisfied that all matters have been adequately addressed.

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

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

13. Covid-19

The Covid 19 pandemic continued to adversely affect the work of the department as some employees worked from home and took turns to come to work to allow for the appropriate social distancing as required by law. However, the relaxation of the lockdown regulations during the latter part of the financial year has had a positive impact on the work of the department contributing to the timeous finalisation and submission of Annual Financial Statements.

Signed on behalf of the Cluster Audit Committee by:

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



M P Tjie

Date:

10 August 2021

13. B-BBEE COMPLIANCE PERFORMANCE INFORMATION

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

Has the Department / Public Entity applied any relevant Code of Good Practice (B-BBEE Certificate Levels 1 – 8) with regards to the following:		
Criteria	Response Yes / No	Discussion (include a discussion on your response and indicate what measures have been taken to comply)
Determining qualification criteria for the issuing of licences, concessions or other authorisations in respect of economic activity in terms of any law?	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 commodity sourcing strategy and also utilises the Preferential Procurement Regulations 2017.
Determining qualification criteria for the sale of state-owned enterprises?	N/A	This criteria does not apply to Provincial Treasury as our mandate is to provide leadership in the management of public resources for efficient, effective and economic service delivery through well-coordinated support to Provincial Departments, Public Entities and Municipalities.
Developing criteria for entering into partnerships with the private sector?	N/A	The Department does not have any current partnerships with the private sector.
Determining criteria for the awarding of incentives, grants and investment schemes in support of Broad Based Black Economic Empowerment?	N/A	This criteria does not apply to Provincial Treasury as our mandate is to provide leadership in the management of public resources for efficient, effective and economic service delivery through well-coordinated support to Provincial Departments, Public Entities and Municipalities.

PART D: HUMAN RESOURCE MANAGEMENT

1. INTRODUCTION

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

2. OVERVIEW OF HUMAN RESOURCES

2.1 LEGISLATION THAT GOVERNS HUMAN RESOURCES MANAGEMENT

The legislature that governs Human Resources (HR) management in the Provincial Treasury is:

- Constitution of South Africa – Act 108 of 1996
- Public Service Act 1994
- Public Service Regulations – 2016
- Labour Relations Act – 1995
- Basic Conditions of Employment Act – 1997
- White paper on human Resource management
- Skills development Act – 1998
- Skills development levy Act – 1998
- Occupational Health and Safety Act– 1983
- Compensation of Occupational Injuries and Diseases Act 130 of 1993
- Public Finance management Act – 1999
- Employment Equity Act – 55 of 1998

2.2 OVERVIEW

The Provincial Treasury had a staff complement of 610 on 31 March 2021. This includes both permanent staff, staff on contract and Interns in the Department. During the 2020/2021 financial year, a total of 110 employees were appointed. This includes periodical, abnormal, contract and contract extensions. Due to restrictions put on recruitment as a result of lockdown and COVID-19, no permanent appointments were made. Several employees were appointed on contract to assist the Department in reaching the objectives set out in the APP. Recruitment processes for permanent posts resumed in October 2020. 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.

The organisational structure was reviewed, and amendments were approved and implemented for two programmes. The establishment is fully aligned to the organisational structure and there are no unfunded posts on the establishment. A new Forensic Investigation Unit was also established in the Department.

Performance Management is on track in the Department. Performance outcomes were implemented on Persal. A total number of 60 employees received performance awards. There are no backlogs in the Department in terms of PMDS. Extensive quality assurance and

moderation was done on the assessments. SMS Performance agreements were all submitted and captured on time.

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 in order to assist with job performance. A Physical Activity Programme includes a mini gym for the staff in order 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 COVID-19 Pandemic had a far-reaching effect on the unit and the support they had given to the staff. The workload in the unit increased tremendously due to the role the unit had to play in the management of COVID-19 in the workplace.

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.

Training programs were successfully implemented in line with the WSP. A total number of 55 employees attended training. Due to COVID-19, and consequent levels of lockdown, training was suspended for 2020/2021. The Learnership Programme in the Internal Audit and Provincial Accounting unit was continued. Several internal and external bursary applicants were granted bursaries by the Department.

Achievements:

- Successful EHWP that are utilised by staff.
- Successful implementation of bursaries in the Department
- Successful management of PILIR (Policy and Procedure Incapacity and Ill Health) – no outstanding cases
- Successful implementation of PMDS – no backlogs

Challenges:

- Due to the COVID-19 Pandemic and consequent State of Disaster and various levels of lockdown, performance slowed down and several of the processes in the HRM & D Directorate had to be put on hold, such as training and recruitment. This had an impact on the overall performance of the HRM & D function

Future Plans/Goals:

- Advertising and filling of vacant funded posts.
- Implementation of PILIR
- Implementation of PMDS
- Allocation of bursaries
- Implementation of internships and learnerships
- Provision of Health and Safety programmes
- Provision of Labour Relations support in the Department

3. HUMAN RESOURCES OVERSIGHT STATISTICS

3.1 Personnel related expenditure

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

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

Table 3.1.1 Personnel expenditure by programme for the period 1 April 2020 and 31 March 2021

Programme	Total Expenditure	Personnel Expenditure	Training Expenditure	Professional and Special Services Expenditure	Personnel Expenditure as a % Of Total Expenditure	Average Personnel Cost Per Employee
Administration	R128 886 216.01	R102 097 707.09	R521 589.37	R1 019 675.85	25	R 416 725.34
Sustainable Resource Manage	R108 341 833.47	R68 324 753.00	R0.00	R0.00	17	R 589 006.49
Assets & Liabilities Management	R40 778 079.64	R34 830 810.92	R509 272.03	R0.00	9	R 544 231.42
Financial Governance	R131 520 895.72	R99 277 524.52	R149 775.25	R5 390 262.84	24	R 536 635.27
TOTAL	R409 527 024.84	R304 530 795.53	R1 180 636.65	R6 409 938.69	74	R2 086 598.51

NB – Information for this table obtained from BAS

Table 3.1.2 Personnel costs by salary band for the period 1 April 2020 and 31 March 2021

Salary Band	Personnel Expenditure	% Of Total Personnel Cost	No. Of Employees	Average Personnel Cost Per Employee
Lower Skilled (Levels 1-2)	R6 196 779.77	2	34	R 182 258.00
Skilled (Levels 3-5)	R16 081 216.90	5	60	R 268 020.00
Highly Skilled Production (Levels 6-8)	R73 228 978.57	24	160	R 457 681.00
Highly Skilled Supervision (Levels 9-12)	R143 679 784.47	46	195	R 736 819.00
Senior and Top Management (Level 13-16)	R42 823 480.79	14	33	R 1 297 681.00
Contract (Levels 1-2)	R5 527 581.88	2	59	R 93 688.00

Salary Band	Personnel Expenditure	% Of Total Personnel Cost	No. Of Employees	Average Personnel Cost Per Employee
Contract (Levels 3-5)	R2 082 104.29	1	12	R 173 509.00
Contract (Levels 6-8)	R10 539 245.22	3	34	R 309 978.00
Contract (Levels 9-12)	R2 268 226.41	1	5	R 453 645.00
Contract (Levels 13-16)	R4 001 291.32	1	3	R 1 333 764.00
Periodical Remuneration	R3 787 726.88	1	15	R 252 515.00
Abnormal Appointment	R0.00	0	0	R 0.00
TOTAL	R310 216 416.50	100	610	R508 551.50

NB - Information for this table obtained from Persal

Table 3.1.3 Salaries, Overtime, Home-Owners Allowance and Medical Aid by programme for the period 1 April 2020 and 31 March 2021

Programme	Salaries		Overtime		Home-Owners Allowance		Medical Aid	
	Amount	Salaries as a % Of Personnel Costs	Amount	Overtime as a % Of Personnel Costs	Amount	Salaries as a % Of Personnel Costs	Amount	Overtime as a % Of Personnel Costs
Administration	R 71 382 157.55	70	R 1 366 575.57	1	R 3 279 092.42	3	R 4 775 025.24	5
Sustainable Resource Manage	R 50 230 900.36	69	R 125 764.41	0	R 1 034 681.09	1	R 2 315 368.50	3
Assets & Liabilities Management	R 25 920 467.65	74	R 2 842.89	0	R 642 165.92	2	R 1 308 431.75	4
Financial Governance	R 72 418 685.35	73	R 134 465.86	0	R 2 152 133.03	2	R 3 728 977.98	4
TOTAL	R 219 952 210.91	71	R 1 629 648.73	1	R 7 108 072.46	2	R 12 127 803.47	4

Table 3.1.4 Salaries, Overtime, Home-Owners Allowance and Medical Aid by salary band for the period 1 April 2020 and 31 March 2021

Salary Band	Salaries		Overtime		Home-Owners Allowance		Medical Aid	
	Amount	Salaries as a % Of Personnel Costs	Amount	Overtime as a % Of Personnel Costs	Amount	HOA As A % Of Personnel Costs	Amount	Medical Aid as a % Of Personnel Costs
Lower Skilled (Levels 1-2)	R 3 769 638.00	61	R 367 827.81	6	R 474 587.47	8	R 756 712.00	12
Skilled (Levels 3-5)	R 10 826 502.25	67	R 289 636.88	2	R 940 257.53	6	R 1 573 008.50	10
Highly Skilled Production (Levels 6-8)	R 53 350 524.73	73	R 431 082.44	1	R 2 595 522.37	4	R 4 578 445.25	6
Highly Skilled Supervision (Levels 9-12)	R 105 148 931.65	73	R 394 923.67	0	R 2 499 128.09	2	R 4 990 377.72	4
Senior and Top Management (Level 13-16)	R 28 398 483.60	66	R 0.00	0	R 480 581.00	1	R 229 260.00	1
Contract (Levels 1-2)	R 5 143 495.73	93	R 75 154.46	1	R 0.00	0	R 0.00	0
Contract (Levels 3-5)	R 1 504 047.78	72	R 31 105.08	2	R 0.00	0	R 0.00	0
Contract (Levels 6-8)	R 7 694 747.82	73	R 25 117.29	0	R 0.00	0	R 0.00	0
Contract (Levels 9-12)	R 1 517 130.94	67	R 14 801.10	1	R 0.00	0	R 0.00	0
Contract (Levels 13-16)	R 2 598 708.41	65	R 0.00	0	R 117 996.00	3	R 0.00	0
Periodical Remuneration	R 0.00	0	R 0.00	0	R 0.00	0	R 0.00	0
Abnormal Appointment	R 0.00	0	R 0.00	0	R 0.00	0	R 0.00	0
TOTAL	R 219 952 210.91	71	R 1 629 648.73	1	R 7 108 072.46	2	R 12 127 803.47	4

3.2 Employment and Vacancies

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

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

This information is presented in terms of three key variables:

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

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

Table 3.2.1 Employment and vacancies by programme as on 31 March 2021

Programme	Number of Posts on Approved Establishment	Number of Posts Filled	Vacancy Rate	Number of Employees Additional to the Establishment
Administration	226	208	8	16
Sustainable Resource Manage	114	92	19	10
Assets & Liabilities Management	58	57	2	1
Financial Governance	174	153	12	11
TOTAL	572	510	11	38

Table 3.2.2 Employment and vacancies by salary band as on 31 March 2021

Salary Band	Number of Posts on Approved Establishment	Number of Posts Filled	Vacancy Rate	Number of Employees Additional to the Establishment
Lower Skilled (Levels 1-2)	38	37	3	25
Skilled (Levels 3-5)	73	65	11	0
Highly Skilled Production (Levels 6-8)	190	176	7	12
Highly Skilled Supervision (Levels 9-12)	226	197	13	1
MEC & Senior Management (Levels 13-16)	45	35	22	0
TOTAL	572	510	11	38

Table 3.2.3 Employment and vacancies by critical occupations as on 31 March 2021

Critical Occupation	Number of Posts on Approved Establishment	Number of Posts Filled	Vacancy Rate	Number of Employees Additional to the Establishment
Administrative Related	12	11	8	0
Cleaners in Offices Workshops Hospitals Etc.	41	39	5	0
Client Inform Clerks (Switchboard Reception Inform Clerks)	1	1	0	0
Communication and Information Related	1	1	0	0
Computer Programmers.	1	1	0	0
Economists	3	3	0	0
Finance and Economics Related	60	51	15	0
Financial and Related Professionals	217	192	12	12
Financial Clerks and Credit Controllers	29	28	3	0
General Legal Administration & Rel. Professionals	1	0	100	0
Head of Department/Chief Executive Officer	1	1	0	0
Human Resources & Organisational Development & Relate Prof	33	32	3	0
Human Resources Clerks	6	6	0	0
Information Technology Related	2	2	0	0
Language Practitioners' Interpreters & Other Communication	6	6	0	0

Critical Occupation	Number of Posts on Approved Establishment	Number of Posts Filled	Vacancy Rate	Number of Employees Additional to the Establishment
Library Mail and Related Clerks	12	11	8	0
Light Vehicle Drivers	10	10	0	0
Logistical Support Personnel	1	1	0	0
Material-Recording and Transport Clerks	3	3	0	0
Messengers Porters and Deliverers	6	6	0	14
Other Administrative & Related Clerks and Organisers	34	32	6	11
Other Information Technology Personnel.	3	3	0	0
Other Occupations	1	1	0	0
Professional Nurse	1	1	0	1
Risk Management and Security Services	4	4	0	0
Secretaries & Other Keyboard Operating Clerks	40	31	23	0
Security Officers	1	1	0	0
Senior Managers	42	32	24	0
TOTAL	572	510	11	38

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 2021

SMS Level	Total Number of Funded SMS Posts	Total Number of SMS Posts Filled	% Of SMS Posts Filled	Total Number of SMS Posts Vacant	% Of SMS Posts Vacant
MEC	1	1	100	0	0
Director-General/ Head of Department	1	1	100	0	0
Salary Level 15	2	1	50	1	50
Salary Level 14	8	8	100	0	0
Salary Level 13	33	24	73	9	27.3
TOTAL	45	35	77.8	10	22.2

Table 3.3.2 SMS post information as on 30 September 2020

SMS Level	Total Number of Funded SMS Posts	Total Number of SMS Posts Filled	% Of SMS Posts Filled	Total Number of SMS Posts Vacant	% Of SMS Posts Vacant
MEC	1	1	100	0	0
Director-General/ Head of Department	1	1	100	0	0
Salary Level 15	2	1	50	1	50
Salary Level 14	8	8	100	0	0
Salary Level 13	32	26	81	6	18.8
TOTAL	44	37	84.1	7	15.9

Table 3.3.3 Advertising and filling of SMS posts for the period 1 April 2020 and 31 March 2021

SMS Level	Advertising	Filling of Posts	
	Number of Vacancies Per Level Advertised In 6 Months of Becoming Vacant	Number of Vacancies Per Level Filled In 6 Months of Becoming Vacant	Number of Vacancies Per Level Not Filled In 6 Months but Filled In 12 Months
Director-General/ Head of Department	0	0	0
Salary Level 16	0	0	0
Salary Level 15	0	0	0
Salary Level 14	0	0	0
Salary Level 13	2	0	2
TOTAL	2	0	2

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 2020 and 31 March 2021

Reasons for vacancies not advertised within six months
Due to the COVID-19 Pandemic, and National State of Disaster that was declared, all recruitment processes in the Department were put on hold during the various levels of lockdown in 2020. Recruitment processes were only started again in October 2020 with lockdown level 1.

Reasons for vacancies not filled within twelve months
Due to the COVID-19 Pandemic, and National State of Disaster that was declared, all recruitment processes in the Department were put on hold during the various levels of lockdown in 2020. Recruitment processes were only started again in October 2020 with lockdown level 1.

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 2020 and 31 March 2021

Reasons for vacancies not advertised within six months
None taken. Reasons why posts could not be filled was beyond the Department's control

Reasons for vacancies not filled within six months
None taken. Reasons why posts could not be filled was beyond the Department's control

3.4 Job Evaluation

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

Table 3.4.1 Job Evaluation by Salary band for the period 1 April 2020 and 31 March 2021

Salary Band	Number of Posts on Approved Establishment	Number of Jobs Evaluated	% Of Posts Evaluated by Salary Bands	Posts Upgraded		Posts Downgraded	
				Number	% Of Posts Evaluated	Number	% Of Posts Evaluated
Lower Skilled (Levels 1-2)	38	0	0	0	0	0	0
Skilled (Levels 3-5)	73	0	0	0	0	0	0
Highly skilled production (Levels 6-8)	190	0	0	0	0	0	0
Highly skilled supervision (Levels 9-12)	226	0	0	0	0	0	0
Senior Management Service Band A	33	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
TOTAL	572	0	0	0	0	0	0

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

Table 3.4.2 Profile of employees whose positions were upgraded due to their posts being upgraded for the period 1 April 2020 and 31 March 2021

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

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

Table 3.4.3 Employees with salary levels higher than those determined by job evaluation by occupation for the period 1 April 2020 and 31 March 2021

Occupation	Number of Employees	Job Evaluation Level	Remuneration Level	Reason for Deviation
Finance and Economic Related	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

Occupation	Number of Employees	Job Evaluation Level	Remuneration Level	Reason for Deviation
Finance and Economic Related	1	11	12	Employee was upgraded in 2007 in line with outcome of JE conducted on the structure of 2007. In 2012 post was evaluated again after approval of new structure. DPSA implemented new directives from 2013 stating that posts under Administration must be consulted with them. DPSA lowered the level of the post. The employee was however already on the higher level before the new directives from DPSA
Financial and Related Professionals	3	9	10	Employees were upgraded in 2007 in line with outcome of JE conducted on the structure of 2007. In 2012 post was evaluated again after approval of new structure. DPSA implemented new directives from 2013 stating that posts under Administration must be consulted with them. DPSA lowered the level of the post. The employees were however already on the higher level before the new directives from DPSA
Material -Recording and Transport Clerks	1	5	6	Employee was already on SL6 when the post was graded on SL5 by DPSA in the benchmark/ coordination they conducted. In terms of legislation the salary cannot be reduced. We do not have vacant SL6 posts where they can be absorbed
Financial Clerks and Credit Controllers	2	5	6	They were already on SL6 when the post was graded on SL5 by DPSA in the benchmark/ coordination they conducted. In terms of legislation the salary cannot be reduced.
Human Resources & Organisational Development & Relate Prof	3	9	10	Employees were upgraded in 2007 in line with outcome of JE conducted on the structure of 2007. In 2012 post was evaluated again after approval of new structure. DPSA implemented new directives from 2013 stating that posts under Administration must be consulted with them. DPSA lowered the level of the post. The employees were however already on the higher level before the new directives from DPSA

Occupation	Number of Employees	Job Evaluation Level	Remuneration Level	Reason for Deviation
Human Resources & Organisational Development & Relate Prof	3	11	12	Employees were upgraded in 2007 in line with outcome of JE conducted on the structure of 2007. In 2012 post was evaluated again after approval of new structure. DPSA implemented new directives from 2013 stating that posts under Administration must be consulted with them. DPSA lowered the level of the post. The employees were however already on the higher level before the new directives from DPSA
Language Practitioners Interpreters & Other Communication	1	9	10	Employee was upgraded in 2007 in line with outcome of JE conducted on the structure of 2007. In 2012 post was evaluated again after approval of new structure. DPSA implemented new directives from 2013 stating that posts under Administration must be consulted with them. DPSA lowered the level of the post. The employee was however already on the higher level before the new directives from DPSA
Administrative Related	2	11	12	Employees were upgraded in 2007 in line with outcome of JE conducted on the structure of 2007. In 2012 post was evaluated again after approval of new structure. DPSA implemented new directives from 2013 stating that posts under Administration must be consulted with them. DPSA lowered the level of the post. The employees were however already on the higher level before the new directives from DPSA
Communication and Information Related	1	11	12	Employee was upgraded in 2007 in line with outcome of JE conducted on the structure of 2007. In 2012 post was evaluated again after approval of new structure. DPSA implemented new directives from 2013 stating that posts under Administration must be consulted with them. DPSA lowered the level of the post. The employee was however already on the higher level before the new directives from DPSA
Total number of employees whose salaries exceeded the level determined by job evaluation				18
Percentage of total employed				3.53%

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 2020 and 31 March 2021

Gender	African	Asian	Coloured	White	Total
Female	12	0	0	1	13
Male	5	0	0	0	5
TOTAL	17	0	0	1	18
Employees with a disability	0	0	0	0	0

3.5 Employment Changes

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

Table 3.5.1 Annual turnover rates by salary band for the period 1 April 2020 and 31 March 2021

Salary Band	Number of Employees at Beginning of Period-1 April 2020	Appointments and Transfers into The Department	Terminations and Transfers Out of The Department	Turnover Rate
Lower Skilled (Levels 1-2)	34	0	0	0
Skilled (Levels 3-5)	63	0	3	5
Highly Skilled Production (Levels 6-8)	172	0	14	8
Highly Skilled Supervision (Levels 9-12)	197	0	3	2
Senior Management Service Band A (Level 13)	23	0	1	4
Senior Management Service Band B (Level 14)	9	0	1	11
Senior Management Service Band C (Level 15)	1	0	0	0
MEC & Senior Management Service Band D (Level 16)	1	0	0	0
Contracts	127	104	124	98
Periodical Remuneration	17	6	7	41
Abnormal Appointment	0	0	0	0
TOTAL	644	110	153	24

Table 3.5.2 Annual turnover rates by critical occupation for the period 1 April 2020 and 31 March 2021

Critical Occupation	Number of Employees at Beginning of Period-April 2020	Appointments and Transfers into The Department	Terminations and Transfers Out of The Department	Turnover Rate
Administrative Related	9	3	2	22
Cleaners in Offices Workshops Hospitals Etc.	41	3	2	5
Client Inform Clerks (Switchboard Reception INFORM CLERKS)	2	1	1	50
Communication and Information Related	1	0	0	0
Computer Programmers.	0	1	0	0
Economists	3	0	0	0
Finance and Economics Related	52	0	1	2
Financial and Related Professionals	219	29	31	14
Financial Clerks and Credit Controllers	31	5	8	26
Head of Department/Chief Executive Officer	1	1	1	100
Human Resources & Organisational Development & Related PROF	33	2	2	6
Human Resources Clerks	6	1	2	33
Information Technology Related	2	0	0	0
Language Practitioners' Interpreters & Other Communication	6	0	0	0
Library Mail and Related Clerks	20	6	8	40
Light Vehicle Drivers	10	0	0	0
Logistical Support Personnel	1	0	0	0
Material-Recording and Transport Clerks	3	0	0	0
Messengers Porters and Deliverers	6	13	0	0
Other Administrative & Related Clerks and Organisers	113	36	82	73
Other Information Technology Personnel.	3	0	0	0
Other Occupations	1	0	0	0
Professional Nurse	1	1	0	0
Risk Management and Security Services	4	0	0	0
Secretaries & Other Keyboard Operating Clerks	36	0	5	14
Security Officers	1	0	0	0
Senior Managers	39	7	8	21

Critical Occupation	Number of Employees at Beginning of Period-April 2020	Appointments and Transfers into The Department	Terminations and Transfers Out of The Department	Turnover Rate
Social Work and Related Professionals	0	1	0	0
TOTAL	644	110	153	24

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 2020 and 31 March 2021

Termination Type	Number	% Of Total Resignations
Death	2	1
Resignation	7	5
Expiry of contract	130	86
Dismissal – operational changes	0	0
Dismissal – misconduct	1	1
Dismissal – inefficiency	0	0
Discharged due to ill-health	2	1
Retirement	9	6
Transfer to other Public Service Departments	2	1
Other	0	0
TOTAL	153	100
Total number of employees who left as a % of total employment		24

Table 3.5.4 Promotions by critical occupation for the period 1 April 2020 and 31 March 2021

Occupation	Employees as at 1 April 2020	Promotions to Another Salary Level	Salary Level Promotions as a % Of Employees by Occupation	Progressions to Another Notch Within A Salary Level	Notch Progression as a % Of Employees by Occupation
Administrative Related	9	1	11	4	44
Cleaners in Offices Workshops Hospitals Etc.	41	0	0	21	51
Client Inform Clerks (Switchboard Reception Inform Clerks)	2	0	0	0	0
Communication and Information Related	1	0	0	0	0
Economists	3	0	0	3	100
Finance and Economics Related	52	0	0	39	75
Financial and Related Professionals	219	0	0	161	74
Financial Clerks and Credit Controllers	31	0	0	15	48
Head of Department/Chief Executive Officer	1	0	0	0	0
Human Resources & Organisational Development & Relate Prof	33	0	0	27	82
Human Resources Clerks	6	0	0	4	67
Information Technology Related	2	0	0	1	50
Language Practitioners Interpreters & Other Communication	6	0	0	4	67
Library Mail and Related Clerks	20	0	0	10	50
Light Vehicle Drivers	10	0	0	8	80
Logistical Support Personnel	1	0	0	0	0
Material-Recording and Transport Clerks	3	0	0	2	67
Messengers Porters and Deliverers	6	0	0	6	100
Other Administrative & Related Clerks and Organisers	113	0	0	24	21
Other Information Technology Personnel.	3	0	0	3	100
Other Occupations	1	0	0	0	0
Professional Nurse	1	0	0	0	0
Risk Management and Security Services	4	0	0	1	25
Secretaries & Other Keyboard Operating Clerks	36	0	0	22	61
Security Officers	1	0	0	1	100
Senior Managers	39	0	0	22	56
TOTAL	644	1	0	378	59

Table 3.5.5 Promotions by salary band for the period 1 April 2020 and 31 March 2021

Salary Band	Employees 1 April 2020	Promotions to Another Salary Level	Salary Bands Promotions as A % Of Employees By Salary Level	Progressions to Another Notch Within A Salary Level	Notch Progression as a % of Employees By Salary Bands
Lower Skilled (Levels 1-2)	34	0	0	18	53
Skilled (Levels 3-5)	63	0	0	48	76
Highly Skilled Production (Levels 6-8)	172	0	0	128	74
Highly Skilled Supervision (Levels 9-12)	197	0	0	161	82
Senior Management (Levels 13-16)	34	0	0	23	68
Contracts	127	1	1	0	0
Periodical Remuneration	17	0	0	0	0
Abnormal Appointment	0	0	0	0	0
TOTAL	644	1	0	378	59

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 2021.

Occupational Category	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Clerks	34	1	0	1	125	2	1	0	164
Craft and Related Trades Workers	0	0	0	0	0	0	0	0	0
Elementary Occupations	18	0	0	0	42	1	0	0	61
Legislators, Senior Officials, And Managers	15	1	3	2	11	1	1	1	35
Plant and Machine Operators and Assemblers	8	1	0	0	1	0	0	0	10
Professionals	136	4	0	2	155	2	3	4	306
Service and Sales Workers	2	0	0	0	3	0	0	0	5
Skilled Agriculture and Fishery Workers	0	0	0	0	0	0	0	0	0
Technicians and Associate Professionals	4	2	0	0	6	1	0	1	14
Non-Permanent Worker	8	0	0	2	3	1	0	1	15
TOTAL	225	9	3	7	346	8	5	7	610
Employees with disabilities	5	1	0	0	5	0	0	1	12

Table 3.6.2 Total number of employees (including employees with disabilities) in each of the following occupational bands as on 31 March 2021.

Occupational Band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Exception - Political Office Bearers	0	0	0	0	1	0	0	0	1
Top Management	1	0	1	0	0	0	0	0	2
Senior Management	15	1	2	2	10	1	1	1	33
Professionally Qualified and Experienced Specialists and Mid-Management	73	5	0	2	71	2	3	4	160
Skilled Technical and Academically Qualified Workers, Junior Management, Supervisors, Foreman and Superintendents	81	2	0	1	146	3	0	1	234
Semi-Skilled and Discretionary Decision Making	26	1	0	0	44	0	1	0	72
Unskilled and Defined Decision Making	21	0	0	0	71	1	0	0	93
Non-Permanent Worker	8	0	0	2	3	1	0	1	15

Occupational Band	Male				Female				Total
TOTAL	225	9	3	7	346	8	5	7	610
Employees with disabilities	5	1	0	0	5	0	0	1	12

Table 3.6.3 Recruitment for the period 1 April 2020 and 31 March 2021

Occupational Band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top Management	1	0	0	0	0	0	0	0	1
Senior Management	1	0	0	0	0	0	0	0	1
Professionally Qualified and Experienced Specialists and Mid-Management	2	0	0	0	1	0	0	0	3
Skilled Technical and Academically Qualified Workers, Junior Management, Supervisors, Foreman and Superintendents	22	1	0	0	16	0	0	0	39
Semi-Skilled and Discretionary Decision Making	4	0	0	0	6	0	1	0	11
Unskilled and Defined Decision Making	14	0	0	0	35	0	0	0	49
Non-Permanent Worker	5	0	0	0	1	0	0	0	6
TOTAL	49	1	0	0	59	0	1	0	110
Employees with Disabilities	0	0	0	0	0	0	0	0	0

Table 3.6.4 Promotions for the period 1 April 2020 and 31 March 2021

Occupational Band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top Management	0	0	0	0	0	0	0	0	0
Senior Management	0	0	0	0	0	0	0	0	0
Professionally Qualified and Experienced Specialists and Mid-Management	0	0	0	0	0	0	0	0	0
Skilled Technical and Academically Qualified Workers, Junior Management, Supervisors, Foreman and Superintendents	0	0	0	0	1	0	0	0	1
Semi-Skilled and Discretionary Decision Making	0	0	0	0	0	0	0	0	0
Unskilled and Defined Decision Making	0	0	0	0	0	0	0	0	0
Non-Permanent Worker	0	0	0	0	1	0	0	0	1
TOTAL	0								
Employees with Disabilities	0								

Table 3.6.5 Terminations for the period 1 April 2020 and 31 March 2021

Occupational Band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top Management	1	0	0	0	0	0	0	0	1
Senior Management	0	0	2	0	0	0	0	0	2
Professionally Qualified and Experienced Specialists and Mid-Management	2	0	0	0	1	0	0	0	3
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	6	0	0	0	8	0	0	0	14
Unskilled and Defined Decision Making	22	0	0	0	56	0	1	0	79
Non-Permanent Worker	6	0	0	0	1	0	0	0	7
TOTAL	55	1	2	0	94	0	1	0	153
Employees with Disabilities	1	0	0	0	1	0	0	0	2

Table 3.6.6 Disciplinary action for the period 1 April 2020 and 31 March 2021

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	1	0	0	0	1

Table 3.6.7 Skills development for the period 1 April 2020 and 31 March 2021

Occupational Category	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Clerks	6	0	0	0	36	0	0	0	42
Craft and Related Trades Workers	0	0	0	0	0	0	0	0	0
Elementary Occupations	5	0	0	0	27	1	0	0	33
Legislators, Senior Officials, And Managers	6	0	1	1	6	1	1	1	17
Plant and Machine Operators and Assemblers	12	1	0	0	3	0	0	0	16
Professionals	103	3	0	1	113	2	1	1	223
Service and Sales Workers	0	0	0	0	2	0	0	0	2
Skilled Agriculture and Fishery Workers	0	0	0	0	0	0	0	0	0
Technicians and Associate Professionals	17	1	0	0	23	0	0	0	41
TOTAL	149	5	1	2	210	4	2	2	374
Employees with disabilities	7	0	0	0	0	0	0	0	7

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 July 2020**

- Due to the COVID-19 pandemic and consequent lockdown levels implemented, the MPSA issued a directive giving an extension up to 31 July 2020 for signing of performance agreements.

SMS Level	Total Number of Funded SMS Posts On 01 April 2020	Total Number of SMS Members On 01 April 2020	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 15	2	1	1	100
Salary Level 14	8	8	8	100
Salary Level 13	33	23	23	100
TOTAL	44	33	33	100

Table 3.7.2 Reasons for not having concluded Performance agreements for all SMS members as on 31 July 2020

Reasons
None

Table 3.7.3 Disciplinary steps taken against SMS members for not having concluded Performance agreements as on 31 July 2020

Reasons
None

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 2020 and 31 March 2021

Race and Gender	Beneficiary Profile			Cost	
	Number of Beneficiaries	Number of Employees	% Of Total Within Group	Cost (R'000)	Average Cost Per Employee
African	0	0	0	R 0.00	R 0.00
Male	23	217	11	R 813 090.51	R 35 351.80
Female	33	343	10	R 1 117 863.87	R 33 874.70
Asian	0	0	0	R 0.00	R 0.00
Male	0	3	0	R 0.00	R 0.00
Female	0	5	0	R 0.00	R 0.00
Coloured	0	0	0	R 0.00	R 0.00
Male	1	9	11	R 37 364.85	R 37 364.90
Female	1	7	14	R 57 335.40	R 57 335.40
White	0	0	0	R 0.00	R 0.00
Male	1	5	20	R 34 684.29	R 34 684.30
Female	1	6	17	R 121 022.28	R 121 022.30
TOTAL	60	595	10	R 2 181 361.20	R 36 356.00

Table 3.8.2 Performance Rewards by salary band for personnel below Senior Management Service for the period 1 April 2020 and 31 March 2021

Salary Band	Beneficiary Profile			Cost		Total Cost as a % of the Total Personnel Expenditure
	Number of Beneficiaries	Number of Employees	% Of Total Within Salary Bands	Total Cost (R'000)	Average Cost Per Employee	
Lower Skilled (Levels 1-2)	3	34	9	R 20 070.60	R 6 690.20	0
Skilled (Level 3-5)	8	60	13	R 106 692.18	R 13 336.50	0
Highly Skilled Production (Level 6-8)	17	160	11	R 461 425.08	R 27 142.70	0
Highly Skilled Supervision (Level 9-12)	23	195	12	R 1 180 475.70	R 51 325.00	0
Contract (Levels 1-12)	0	110	0	R 0.00	R 0.00	0
TOTAL	51	559	9	R 1 768 663.56	R 34 679.70	1

Table 3.8.3 Performance Rewards by critical occupation for the period 1 April 2020 and 31 March 2021

Critical Occupation	Beneficiary Profile			Cost	
	Number of Beneficiaries	Number of Employees	% Of Total Within Occupation	Total Cost (R'000)	Average Cost Per Employee
Administrative Related	2	11	18	R 129 710.67	R 64 855.30
Cleaners in Offices Workshops Hospitals Etc.	3	42	7	R 20 070.60	R 6 690.20
Client Inform Clerks (Switchboard Reception Inform Clerks)	0	2	0	R 0.00	R 0.00
Communication and Information Related	0	1	0	R 0.00	R 0.00
Computer Programmers.	0	1	0	R 0.00	R 0.00
Economists	0	3	0	R 0.00	R 0.00
Finance and Economics Related	5	50	10	R 281 217.00	R 56 243.40
Financial and Related Professionals	12	207	6	R 429 781.59	R 35 815.10
Financial Clerks and Credit Controllers	5	28	18	R 135 665.34	R 27 133.10
Head of Department/Chief Executive Officer	0	1	0	R 0.00	R 0.00
Human Resources & Organisational Development & Relate Prof	9	33	27	R 395 836.53	R 43 981.80
Human Resources Clerks	1	6	17	R 10 230.60	R 10 230.60

Critical Occupation	Beneficiary Profile			Cost	
	Number of Beneficiaries	Number of Employees	% Of Total Within Occupation	Total Cost (R'000)	Average Cost Per Employee
Information Technology Related	0	2	0	R 0.00	R 0.00
Language Practitioners Interpreters & Other Communication	2	6	33	R 112 814.10	R 56 407.10
Library Mail and Related Clerks	1	16	6	R 18 711.60	R 18 711.60
Light Vehicle Drivers	0	10	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	3	0	R 0.00	R 0.00
Messengers Porters and Deliverers	0	19	0	R 0.00	R 0.00
Other Administrative & Related Clerks and Organisers	2	78	3	R 83 033.10	R 41 516.60
Other Information Technology Personnel.	0	3	0	R 0.00	R 0.00
Other Occupations	0	1	0	R 0.00	R 0.00
Professional Nurse	0	2	0	R 0.00	R 0.00
Risk Management and Security Services	1	4	25	R 17 064.00	R 17 064.00
Secretaries & Other Keyboard Operating Clerks	8	31	26	R 134 528.43	R 16 816.10
Security Officers	0	1	0	R 0.00	R 0.00
Senior Managers	9	33	27	R 412 697.64	R 45 855.30
TOTAL	60	595	10	R 2 181 361.20	R 36 356.00

Table 3.8.4 Performance related rewards (cash bonus), by salary band for Senior Management Service for the period 1 April 2020 and 31 March 2021

Salary Band	Beneficiary Profile			Cost		Total Cost as A % Of the Total Personnel Expenditure
	Number of Beneficiaries	Number of Employees	% Of Total Within Salary Bands	Total Cost (R'000)	Average Cost Per Employee	
Senior Management Service Band A (Level 13)	7	22	32	R 296 856.33	R 42 408.00	0
Senior Management Service Band B (Level 14)	2	9	22	R 115 841.31	R 57 920.70	0
Senior Management Service Band C (Level 15)	0	1	0	R 0.00	R 0.00	0
MEC & Senior Management Service Band D (Level 16)	0	1	0	R 0.00	R 0.00	0
Contract (Levels 13-16)	0	3	0	R 0.00	R 0.00	0
TOTAL	9	36	25	R 412 697.64	R 45 855.30	0

3.9 Foreign Workers

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

Table 3.9.1 Foreign workers by salary band for the period 1 April 2020 and 31 March 2021

Salary Band	1 April 2020		31 March 2021		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	1	100	0	0
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	0	0	-1	100
Contract (Levels 9-12)	0	0	0	0	0	0
Periodical Remuneration	0	0	0	0	0	0
Abnormal Appointment	0	0	0	0	0	0
TOTAL	2	100	1	100	-1	100

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

Major Occupation	1 April 2020		31 March 2021		Change	
	Number	% Of Total	Number	% Of Total	Number	% Change
Finance and Economics Related	1	50	1	100	0	0
Financial and Related Professionals	1	50	0	0	-1	100
TOTAL	2	100	1	100	-1	100

3.10 Leave Utilisation

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

Table 3.10.1 Sick leave for the period 1 January 2020 to 31 December 2020

Salary Band	Total Days	% Days with Medical Certification	Number of Employees Using Sick Leave	% Of Total Employees Using Sick Leave	Average Days Per Employee	Estimated Cost (R'000)
Lower Skills (Level 1-2)	245	82	57	15	4	R 104 688.79
Skilled (Levels 3-5)	301	86	48	13	6	R 271 840.83
Highly Skilled Production (Levels 6-8)	751	78	126	34	6	R 1 272 815.89
Highly Skilled Supervision (Levels 9 -12)	636	80	122	33	5	R 1 746 352.57
Top and Senior Management (Levels 13-16)	108	89	20	5	5	R 516 031.83
TOTAL	2041	81	373	100	5	R 3 911 729.91

Table 3.10.2 Disability leave (temporary and permanent) for the period 1 January 2020 to 31 December 2020

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 Skills (Level 1-2)	3	100	1	6	3	R 1 640.79
Skilled (Levels 3-5)	75	100	4	24	19	R 66 532.45
Highly Skilled Production (Levels 6-8)	143	100	5	29	29	R 233 446.79
Highly Skilled Supervision (Levels 9 -12)	211	100	6	35	35	R 675 465.63
Top and Senior Management (Levels 13-16)	8	100	1	6	8	R 32 444.00
TOTAL	440	100	17	100	26	R 1 009 529.66

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 2020 to 31 December 2020

Salary Band	Total Days Taken	Number of Employees Using Annual Leave	Average Per Employee
Lower Skills (Level 1-2)	1632	122	13
Skilled (Levels 3-5)	1338	76	18
Highly Skilled Production (Levels 6-8)	3836	209	18
Highly Skilled Supervision (Levels 9 -12)	4404	206	21
Top and Senior Management (Levels 13-16)	697	37	19
TOTAL	11907	650	18

Table 3.10.4 Capped leave for the period 1 January 2020 to 31 December 2020

Salary Band	Total Days of Capped Leave Taken	Number of Employees Using Capped Leave	Average Number of Days Taken Per Employee	Average Capped Leave Per Employee as on 31 March 2021
Lower Skills (Level 1-2)	0	0	0	0
Skilled (Levels 3-5)	0	0	0	5
Highly Skilled Production (Levels 6-8)	0	0	0	10
Highly Skilled Supervision (Levels 9 -12)	0	0	0	5
Top and Senior Management (Levels 13-16)	0	0	0	5
TOTAL	0	0	0	6

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

Table 3.10.5 Leave pay-outs for the period 1 January 2020 to 31 December 2020

Reason	Total Amount (R'000)	Number of Employees	Average Per Employee (R'000)
Leave pay-out for 2020/21 due to non-utilisation of leave for the previous cycle	R 102 042.74	2	R 51 021.00
Capped leave pay-outs on termination of service for 2020/21	R 0.00	0	R 0.00
Current leave pay-out on termination of service for 2020/21	R 1 370 323.28	19	R 72 122.00
TOTAL	R 1 472 366.02	21	R 70 113.00

3.11 HIV/AIDS & Health Promotion Programmes

Table 3.11.1 Steps taken to reduce the risk of occupational exposure.

Units/categories of employees identified to be at high risk of contracting HIV & related diseases (if any)	Key steps taken to reduce the risk
None	Universal Precautions All sections have access to well stocked first aid kits which have sterile gloves in them

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

Question	Yes	No	Details, if yes
1. Has the department designated a member of the SMS to implement the provisions contained in Part VI E of Chapter 1 of the Public Service Regulations, 2001? If so, provide her/his name and position.	X		Ms D.T. Mafulako, HR Manager
2. Does the department have a dedicated unit, or has it designated specific staff members to promote the health and well-being of your employees? If so, indicate the number of employees who are involved in this task and the annual budget that is available for this purpose.	X		8 full-time (EHWP Officials) Annual budget R10 872 000.00 all inclusive
3. Has the department introduced an Employee Assistance or Health Promotion Programme for your employees? If so, indicate the key elements/services of this Programme.	X		Employee Health & Wellness Programme that covers HIV & AIDS, EAP (Wellness Management), OHS as well as Health and Productivity - which includes among others a Staff Clinic. Counselling (individual, family, marital, group) trauma debriefing, crises interventions, management consultations, workshops & training, health presentations, (Programmes aimed at awareness, prevention, treatment & care). Occupational Health and Safety services. Have also launched Physical Activities Programme for the Department.

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		Amogelang Molefe and Kelebogile Idah Nzolo (Financial Governance) Refilwe Modisane Bernice Legwase, Florah Mokaila and Lindiwe Mzingaye (Administration) Otlarogwa Rantese (Municipal Support) Mpho Mlambo (Asset & Liabilities) Buti Tlou (Sustainable Resource Management) The following are from EHWP: Thabo Ntsehehi, Makazen Modise, Johannah Jonker, Mirriam Harry, Sister Elizabeth Mokgothu, Tinyiko Manganke, Keneilwe Lebelwane and Baitse Lekalaka
5. Has the department reviewed its employment policies and practices to ensure that these do not unfairly discriminate against employees on the basis of their HIV status? If so, list the employment policies/practices so reviewed.	X		<input type="checkbox"/> Supplements distributed on disclosure to EHWP Counsellors or the Professional nurse <input type="checkbox"/> Confidentiality is observed. <input type="checkbox"/> All policies are developed in compliance to relevant legislation which is non-discriminatory in all respects. <input type="checkbox"/> Reviewed Wellness Management, HIV and AIDS and TB Management and SHERQ policies.
6. Has the department introduced measures to protect HIV-positive employees or those perceived to be HIV-positive from discrimination? If so, list the key elements of these measures.	X		<input type="checkbox"/> HIV & AIDS and TB Management Policy <input type="checkbox"/> Supplement Distribution Guideline <input type="checkbox"/> Supplements distributed on disclosure to EHWP Counsellors or the Professional Nurse, <input type="checkbox"/> Confidentiality is always observed
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 2020/21, a total of 60 employees tested for HIV with the assistance of GEMS and in-house staff clinic. Low intake on HIV testing was due to COVID-19 pandemic. 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 2020 and 31 March 2021

Subject Matter	Date
PSCBC Agreement on the amendment of PSCBC resolution 5 of 2001 Annual Leave - <u>Resolution 1 of 2020</u>	29 June 2020
GPSSBC Agreement - Disestablishment and establishment of National Departmental Chambers in compliance with the reconfiguration of government <u>Resolution 1 of 2020</u>	26 June 2020

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 2020 and 31 March 2021

Outcomes of Disciplinary Hearings	Number	% Of Total
Correctional Counselling	0	0
Verbal Warning	0	0
Written Warning	0	0
Final Written Warning	1	50
Suspended Without Pay	1	50
Fine	0	0
Demotion	0	0
Dismissal	0	0
Not Guilty	0	0
Case Withdrawn	0	0
TOTAL	2	100

Table 3.12.3 Types of misconduct addressed at disciplinary hearings for the period 1 April 2020 and 31 March 2021

Type of Misconduct	Number	% Of Total
Absenteeism	1	50
Unauthorised Removal of State Property	1	50
TOTAL	2	100

Table 3.12.4 Grievances logged for the period 1 April 2020 and 31 March 2021

Grievances	Number	% of Total
Number of Grievances Resolved	0	0
Number of Grievances Not Resolved	1	50
TOTAL NUMBER OF GRIEVANCES LODGED	2	100

Table 3.12.5 Disputes logged with Councils for the period 1 April 2020 and 31 March 2021

Disputes	Number	% of Total
Number of Disputes Upheld	0	0
Number of Disputes Dismissed	0	0
TOTAL NUMBER OF DISPUTES LODGED	0	0

Table 3.12.6 Strike actions for the period 1 April 2020 and 31 March 2021

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 2020 and 31 March 2021

Number of people suspended	1
Number of people whose suspension exceeded 30 days	1
Average number of days suspended	415
Cost of suspension(R'000)	R160 486.00

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 2020 and 31 March 2021

Occupational Category	Gender	Number of Employees As at 1 April 2020	Training Needs Identified at Start of The Reporting Period			
			Learnerships	Skills Programmes & Other Short Courses	Other Forms of Training	Total
Legislators, Senior Officials and Managers	Female	14	0	8	0	8
	Male	21	0	8	0	8
Professionals	Female	172	12	117	0	129
	Male	136	2	105	0	107
Technicians and Associate Professionals	Female	6	0	23	0	23
	Male	5	0	18	0	18
Clerks	Female	156	0	38	0	38
	Male	55	0	6	0	6
Service and Sales Workers	Female	3	0	0	0	0
	Male	2	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	3	0	3
	Male	9	0	14	0	14
Elementary Occupations	Female	38	0	28	0	28
	Male	9	0	5	0	5
Non-Permanent Worker	Female	5	0	0	0	0
	Male	12	0	0	0	0
SUB TOTAL	Female	395	12	217	0	229
	Male	249	2	156	0	158
TOTAL		644	14	373	0	387

Table 3.13.2 Training provided for the period 1 April 2020 and 31 March 2021

Occupational category	Gender	Number of employees as at 1 April 20YY	Training provided within the reporting period			
			Learnerships	Skills Programmes & other short courses	Other forms of training	Total
Legislators, Senior Officials and Managers	Female	14	0	0	0	0
	Male	21	0	1	0	1
Professionals	Female	172	12	10	0	22
	Male	136	1	12	0	13
Technicians and Associate Professionals	Female	6	0	5	0	5
	Male	5	0	2	0	2
Clerks	Female	156	0	0	0	0
	Male	55	0	0	0	0
Service and Sales Workers	Female	3	0	1	0	1
	Male	2	0	1	0	1
Skilled Agriculture and Fishery Workers	Female	0	0	0	0	0
	Male	0	0	0	0	0
Craft and Related Trades Workers	Female	0	0	0	0	0
	Male	0	0	0	0	0
Plant and Machine Operators and Assemblers	Female	1	0	0	0	0
	Male	9	0	0	0	0
Elementary Occupations	Female	38	0	7	0	7
	Male	9	0	3	0	3
Non-Permanent Worker	Female	5	0	35	0	35
	Male	12	0	16	0	16
SUB TOTAL	Female	395	12	23	0	35
	Male	249	2	19	0	20
TOTAL		644	14	42	0	55

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 2020 and 31 March 2021

Nature of Injury on Duty	Number	% Of Total
Required basic medical attention only	16	100
Temporary Total Disablement	0	0
Permanent Disablement	0	0
Fatal	0	0
TOTAL	16	100

3.15 Utilisation of Consultants

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

- (a) The rendering of expert advice.
- (b) The drafting of proposals for the execution of specific tasks; and
- (c) The execution of a specific task which is of a technical or intellectual nature but excludes an employee of a department.

Table 3.15.1 Report on consultant appointments using appropriated funds for the period 1 April 2020 and 31 March 2021

Project Title	Total Number of Consultants That Worked on Project	Duration (Workdays)	Contract Value In Rand
Panel of preferred Forensic Auditors	2	12 months	R1,769,406.43
E2 Walker Technical Support	1	12 months	R300,000.00
Supporting and Maintenance of E2 Financial System	1	12 months	R1,076,278.80
Supporting and Maintenance of the mainframe relating Database Administration	1	12 months	R738,714.00
Irregular expenditure for Provincial Departments and Public Entities	8	12 months	R2,469,987.84
RT25 Change Management	1	1 month	R142,903.43
Contract Management	19	12 months	R296,266.36
Financial Accounting and Reporting on GRAP standards (mSCOA)	9	12 months	R28,659,447.25
Development of financial recovery plans	1	6 months	R138,310.50
Secondment of a CFO	1	2 months	R99,813.84
Installation and maintenance of health and hygiene services	2	12 months	R149,340.55
Physical security services	2	12 months	R330,720.00
Administrative of ill Health and Sick leave	1	As and when required	R106,712.59

Project Title	Total Number of Consultants That Worked on Project	Duration (Workdays)	Contract Value In Rand
Qualification verification	1	As and when required	R33,764.00
Macro Analysis	1	As and when required	R289,763.20
Occupational Health and Safety	3	As and when required	R844,663.26

Total Number of Projects	Total Individual Consultants	Total Duration Workdays	Total Contract Value in Rand
16	54	N/A	R37,446,092.05

Table 3.15.2 Analysis of consultant appointments using appropriated funds, in terms of Historically Disadvantaged Individuals (HDIs) for the period 1 April 2020 and 31 March 2021

Project Title	Percentage Ownership by HDI Groups	Percentage Management by HDI Groups	Number of Consultants From HDI Groups That Work On The Project
Not Applicable			

Table 3.15.3 Report on consultant appointments using Donor funds for the period 1 April 2020 and 31 March 2021

Project Title	Total Number of Consultants That Worked on Project	Duration (Workdays)	Donor and Contract Value in Rand
Not Applicable			

Table 3.15.4 Analysis of consultant appointments using Donor funds, in terms of Historically Disadvantaged Individuals (HDIs) for the period 1 April 2020 and 31 March 2021

Project Title	Percentage Ownership by HDI Groups	Percentage Management by HDI Groups	Number of Consultants from HDI Groups That Work On The Project
Not Applicable			

3.16 Severance Packages

Table 3.16.1 Granting of employee-initiated severance packages for the period 1 April 2020 and 31 March 2021

Salary Band	Number of Applications Received	Number of Applications Referred to the MPSA	Number of Applications Supported by MPSA	Number of Packages Approved by Department
Lower Skilled (Levels 1-2)	0	0	0	0
Skilled Levels 3-5)	0	0	0	0
Highly Skilled Production (Levels 6-8)	0	0	0	0
Highly Skilled Supervision (Levels 9-12)	0	0	0	0
Senior Management (Levels 13-16)	0	0	0	0
TOTAL	0	0	0	0

**NORTH WEST PROVINCIAL TREASURY
VOTE 07**

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PART E: FINANCIAL INFORMATION

**NORTH WEST PROVINCIAL TREASURY
VOTE 07**

**ANNUAL FINANCIAL STATEMENTS
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1. REPORT OF THE AUDITOR GENERAL

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



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

Report on the audit of the financial statements

Opinion

1. I have audited the financial statements of the Provincial Treasury, set out on pages 132 to 312, which comprise the appropriation statement, statement of financial position as at 31 March 2021, statement of financial performance, statement of changes in net assets, and cash flow statement for the year then ended, as well as the notes to the financial statements, including a summary of significant accounting policies.
2. In my opinion, the financial statements present fairly, in all material respects, the financial position of the Provincial Treasury as at 31 March 2021, and its financial performance and cash flows for the year then ended, in accordance with the Modified Cash Standard (MCS) prescribed by the National Treasury and the requirements of the Public Finance Management Act 1 of 1999 (PFMA) and the Division of Revenue Act 4 of 2020 (Dora).

Basis for opinion

3. I conducted my audit in accordance with the International Standards on Auditing (ISAs). My responsibilities under those standards are further described in the auditor-general's responsibilities for the audit of the financial statements section of this auditor's 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.

**NORTH WEST PROVINCIAL TREASURY
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5. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Other matter

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

Unaudited supplementary schedules

7. The supplementary information set out on pages 313 to 322 does not form part of the financial statements and is presented as additional information. I have not audited these schedules and, accordingly, I do not express an opinion thereon.

Responsibilities of the accounting officer for the financial statements

8. The accounting officer is responsible for the preparation and fair presentation of the financial statements in accordance with the MCS prescribed by 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.
9. In preparing the financial statements, the accounting officer is responsible for assessing the department's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the appropriate governance structure either intends to liquidate the department or to cease operations, or there is no realistic alternative but to do so.

Auditor-general's responsibilities for the audit of the financial statements

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

**NORTH WEST PROVINCIAL TREASURY
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Report on the audit of the annual performance report

Introduction and scope

12. In accordance with the Public Audit Act 25 of 2004 (PAA) and the general notice issued in terms thereof, I have a responsibility to report on the usefulness and reliability of the reported performance information against predetermined objectives for selected programme presented in the annual performance report. I performed procedures to identify findings but not to gather evidence to express assurance.
13. My procedures address the usefulness and reliability of the reported performance information, which must be based on the approved performance planning documents of the department. I have not evaluated the completeness and appropriateness of the performance indicators included in the planning documents. My procedures do not examine whether the actions taken by the department enabled service delivery. My procedures also did not extend to any disclosures or assertions relating to the extent of achievements in the current year or planned performance strategies and information in respect of future periods that may be included as part of the reported performance information. Accordingly, my findings do not extend to these matters.
14. I evaluated the usefulness and reliability of the reported performance information in accordance with the criteria developed from the performance management and reporting framework, as defined in the general notice, for the following selected programme presented in the annual performance report of the department for the year ended 31 March 2021:

Programme	Pages in the annual performance report
Programme 2 – sustainable resource management	35 – 46

15. I performed procedures to determine whether the reported performance information was properly presented and whether performance was consistent with the approved performance planning documents. I performed further procedures to determine whether the indicators and related targets were measurable and relevant, and assessed the reliability of the reported performance information to determine whether it was valid, accurate and complete.
16. I did not identify any material findings on the usefulness and reliability of the reported performance information for the following programme:
 - Programme 2 – sustainable resource management.

**NORTH WEST PROVINCIAL TREASURY
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Other matter

17. I draw attention to the matter below.

Achievement of planned targets

18. Refer to the annual performance report on pages 27 to 61 for information on the achievement of planned targets for the year and management's explanations provided for the under- and overachievement of targets.

Report on audit of compliance with legislation

Introduction and scope

19. In accordance with the PAA and the general notice issued in terms thereof, I have a responsibility to report material findings on the department's compliance with specific matters in key legislation. I performed procedures to identify findings but not to gather evidence to express assurance.
20. I did not raise material findings on compliance with the specific matters in key legislation set out in the general notice issued in terms of the PAA.

Other information

21. The accounting officer is responsible for the other information. The other information comprises the information included in the annual report. The other information does not include the financial statements, the auditor's report and those selected programmes presented in the annual performance report that have been specifically reported in this auditor's report.
22. My opinion on the financial statements and findings on the reported performance information and compliance with legislation do not cover the other information and I do not express an audit opinion or any form of assurance conclusion thereon.
23. In connection with my audit, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements and the selected programme presented in the annual performance report, or my knowledge obtained in the audit, or otherwise appears to be materially misstated.
24. 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.

**NORTH WEST PROVINCIAL TREASURY
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Internal control deficiencies

25. I considered internal control relevant to my audit of the financial statements, reported performance information and compliance with applicable legislation; however, my objective was not to express any form of assurance thereon. I did not identify any significant deficiencies in internal control.

Auditor General

Potchefstroom

30 July 2021



**AUDITOR - GENERAL
SOUTH AFRICA**

Auditing to build public confidence

**NORTH WEST PROVINCIAL TREASURY
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Annexure – Auditor-general’s responsibility for the audit

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

Financial statements

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

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Communication with those charged with governance

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

**NORTH WEST PROVINCIAL TREASURY
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2. ANNUAL FINANCIAL STATEMENTS

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**NORTH WEST PROVINCIAL TREASURY
VOTE 07**

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

Appropriation per programme									
2020/21								2020/21	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Programme									
1. Administration	129 501	-	-	129 501	128 886	615	99,5%	150 655	149 341
2. Sustainable Resource Management	111 237	-	-	111 237	108 342	2 895	97,4%	142 238	141 044
3. Asset and Liabilities Management	41 555	-	-	41 555	40 778	777	98,1%	47 526	47 139
4. Financial Governance	135 125	-	-	135 125	131 521	3 604	97,3%	158 303	155 643
Subtotal	417 418	-	-	417 418	409 527	7 891	98,1%	498 722	493 167
Statutory Appropriation	-	-	-	-	-	-	-	-	-
TOTAL	417 418	-	-	417 418	409 527	7 891	98,1%	498 722	493 167
				2020/21				2020/21	
Reconciliation with Statement of Financial Performance				Final Appropriation	Actual Expenditure			Final Appropriation	Actual Expenditure
ADD									
Departmental receipts				77 289				80 932	
NRF Receipts				-				-	
Aid assistance				-				-	
Actual amounts per statement of financial performance (total revenue)				494 707				579 654	
ADD									
Aid assistance				-				-	
Prior year unauthorised expenditure approved without funding				-				-	
Actual amounts per statement of financial performance (total expenditure)					409 527				493 167

**NORTH WEST PROVINCIAL TREASURY
VOTE 07**

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

Appropriation per economic classification									
	2020/21							2020/21	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Economic classification									
Current payments	410 115	(728)	-	409 387	402 629	6 758	98,3%	493 553	488 458
Compensation of employees	302 179	4 378	-	306 557	304 531	2 026	99,3%	312 308	311 711
Salaries and wages	262 236	5 294	-	267 530	265 731	1 799	99,3%	273 197	272 740
Social contributions	39 943	(916)	-	39 027	38 800	227	99,4%	39 111	38 971
Goods and services	107 936	(5 106)	-	102 830	97 967	4 863	95,3%	181 245	176 747
Administrative fees	1 244	24	-	1 268	1 268	-	100,0%	2 606	2 373
Advertising	2 307	(320)	-	1 987	1 984	3	99,8%	2 456	2 453
Minor assets	1 322	1 317	-	2 639	2 360	279	89,4%	563	275
Audit costs: External	6 719	(99)	-	6 620	6 549	71	98,9%	10 472	9 634
Bursaries: Employees	526	159	-	685	685	-	100,0%	741	740
Catering: Departmental activities	748	220	-	968	722	246	74,6%	3 355	3 037
Communication	13 352	(337)	-	13 015	12 823	192	98,5%	23 574	23 295
Computer services	5 705	17	-	5 722	5 695	27	99,5%	6 790	6 773
Consultants: Business and advisory services	47 259	(5 332)	-	41 927	40 032	1 895	95,5%	62 264	62 291
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	372	(67)	-	305	305	-	100,0%	577	577

**NORTH WEST PROVINCIAL TREASURY
VOTE 07**

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

Appropriation per economic classification									
	2020/21							2020/21	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Contractors	294	57	-	351	332	19	94,6%	778	758
Agency and support / outsourced services	-	7	-	7	7	-	100,0%	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services	1 837	634	-	2 471	2 470	1	100,0%	3 675	3 655
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and supplies	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medsas Inventory Interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	3 084	(221)	-	2 863	2 700	163	94,3%	2 435	2 208
Consumable: Stationery, printing and office supplies	5 062	(62)	-	5 000	4 344	656	86,9%	12 446	11 726
Operating leases	8 929	170	-	9 099	8 750	349	96,2%	9 603	9 514

**NORTH WEST PROVINCIAL TREASURY
VOTE 07**

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

Appropriation per economic classification									
	2020/21							2020/21	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Property payments	2 964	(104)	-	2 860	2 782	78	97,3%	3 330	3 255
Transport provided:	-	-	-	-	-	-	-	159	157
Departmental activity									
Travel and subsistence	2 560	66	-	2 626	1 970	656	75,0%	19 527	18 483
Training and development	1 981	(794)	-	1 187	1 181	6	99,5%	10 865	10 833
Operating payments	947	(113)	-	834	761	73	91,2%	1 263	1 147
Venues and facilities	661	(328)	-	333	184	149	55,3%	3 762	3 559
Rental and hiring	63	-	-	63	63	-	100,0%	4	4
Interest and rent on land	-	-	-	-	131	(131)	-	-	-
Interest	-	-	-	-	131	(131)	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	1 511	728	-	2 239	1 918	321	85,7%	1 750	1 420
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-

**NORTH WEST PROVINCIAL TREASURY
VOTE 07**

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

Appropriation per economic classification									
	2020/21							2020/21	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on products and production	-	-	-	-	-	-	-	-	-
Other transfers to public corporations	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on products and production	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	10	-	10	10	-	100,0%	227	170
Households	1 511	718	-	2 229	1 908	321	85,6%	1 523	1 250
Social benefits	1 511	718	-	2 229	1 908	321	85,6%	1 523	1 250
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	5 792	-	-	5 792	4 980	812	86,0%	3 419	3 277
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-

**NORTH WEST PROVINCIAL TREASURY
VOTE 07**

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

Appropriation per economic classification									
	2020/21							2020/21	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	5 792	-	-	5 792	4 980	812	86,0%	3 419	3 277
Transport equipment	690	110	-	800	684	116	85,5%	-	-
Other machinery and equipment	5 102	(110)	-	4 992	4 296	696	86,1%	3 419	3 277
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-	-	-
Intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	12
Total	417 418	-	-	417 418	409 527	7 891	98,1%	498 722	493 167

**NORTH WEST PROVINCIAL TREASURY
VOTE 07**

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

Programme 1: ADMINISTRATION									
	2020/21							2020/21	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Sub programme									
1. Office of the MEC	7 864	282	-	8 146	7 945	201	97,5%	9 054	9 025
2. Corporate Services	68 505	(54)	-	68 451	68 084	367	99,5%	80 567	80 081
3. Management Services	8 104	(23)	-	8 081	8 056	25	99,7%	8 423	8 303
4. Financial Management (Office of the CFO)	45 028	(205)	-	44 823	44 801	22	100,0%	52 611	51 932
Total for sub programmes	129 501	-	-	129 501	128 886	615	99,5%	150 655	149 341
Economic classification									
Current payments	125 109	(394)	-	124 715	124 748	(33)	100,0%	148 818	147 636
Compensation of employees	101 629	506	-	102 135	102 097	38	100,0%	105 581	105 222
Salaries and wages	88 193	560	-	88 753	88 747	6	100,0%	91 961	91 656
Social contributions	13 436	(54)	-	13 382	13 350	32	99,8%	13 620	13 566
Goods and services	23 480	(900)	-	22 580	22 520	60	99,7%	43 237	42 414
Administrative fees	10	(9)	-	1	1	-	100,0%	-	-
Advertising	1 705	(306)	-	1 399	1 398	1	99,9%	1 527	1 526
Minor assets	560	(48)	-	512	510	2	99,6%	239	189
Audit costs: External	4 151	(9)	-	4 142	4 141	1	100,0%	7 542	7 513
Bursaries: Employees	526	159	-	685	685	-	100,0%	741	740
Catering: Departmental activities	261	(51)	-	210	209	1	99,5%	607	603
Communication	942	(18)	-	924	909	15	98,4%	967	886
Computer services	2 093	315	-	2 408	2 408	-	100,0%	2 139	2 137

**NORTH WEST PROVINCIAL TREASURY
VOTE 07**

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

Programme 1: ADMINISTRATION									
	2020/21							2020/21	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Consultants: Business and advisory services	1 343	(323)	-	1 020	1 021	(1)	100,1%	981	979
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	372	(67)	-	305	305	-	100,0%	577	577
Contractors	271	62	-	333	332	1	99,7%	759	753
Agency and support / outsourced services	-	7	-	7	7	-	100,0%	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services	1 837	634	-	2 471	2 470	1	100,0%	3 675	3 655
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and supplies	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-

**NORTH WEST PROVINCIAL TREASURY
VOTE 07**

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

Programme 1: ADMINISTRATION									
	2020/21							2020/21	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Medsas Inventory Interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	2 413	(78)	-	2 335	2 330	5	99,8%	1 898	1 799
Consumable: Stationery, printing and office supplies	1 149	103	-	1 252	1 247	5	99,6%	3 056	2 850
Operating leases	1 027	60	-	1 087	1 084	3	99,7%	1 336	1 333
Property payments	2 098	(391)	-	1 707	1 707	-	100,0%	2 080	2 074
Transport provided: Departmental activity	-	-	-	-	-	-	-	159	157
Travel and subsistence	903	(115)	-	788	765	23	97,1%	7 140	6 914
Training and development	835	(312)	-	523	522	1	99,8%	5 520	5 519
Operating payments	643	(235)	-	408	406	2	99,5%	582	518
Venues and facilities	278	(278)	-	-	-	-	-	1 708	1 688
Rental and hiring	63	-	-	63	63	-	100,0%	4	4
Interest and rent on land	-	-	-	-	131	(131)	-	-	-
Interest	-	-	-	-	131	(131)	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	854	394	-	1 248	1 185	63	95,0%	770	697
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-

**NORTH WEST PROVINCIAL TREASURY
VOTE 07**

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

Programme 1: ADMINISTRATION									
	2020/21							2020/21	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
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	-	-	-	-	-	-	-	-	-
Other transfers to public corporations	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on products and production	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	10	-	10	10	-	100,0%	177	120
Households	854	384	-	1 238	1 175	63	94,9%	593	577
Social benefits	854	384	-	1 238	1 175	63	94,9%	593	577
Other transfers to households	-	-	-	-	-	-	-	-	-

**NORTH WEST PROVINCIAL TREASURY
VOTE 07**

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

Programme 1: ADMINISTRATION									
	2020/21							2020/21	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Payments for capital assets	3 538	-	-	3 538	2 953	585	83,5%	1 067	1 008
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	3 538	-	-	3 538	2 953	585	83,5%	1 067	1 008
Transport equipment	690	110	-	800	684	116	85,5%	-	-
Other machinery and equipment	2 848	(110)	-	2 738	2 269	469	82,9%	1 067	1 008
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-	-	-
Intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	129 501	-	-	129 501	128 886	615	99,5%	150 655	149 341

1.1 Office of the MEC

**NORTH WEST PROVINCIAL TREASURY
VOTE 07**

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

Economic classification	2020/21							2019/20	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	6 932	272	-	7 204	7 185	19	99,7%	8 675	8 651
Compensation of employees	5 755	388	-	6 143	6 130	13	99,8%	5 633	5 622
Salaries and wages	5 266	437	-	5 703	5 702	1	100,0%	5 151	5 145
Social contributions	489	(49)	-	440	428	12	97,3%	482	477
Goods and services	1 177	(116)	-	1 061	1 055	6	99,4%	3 042	3 029
Administrative fees	-	-	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-	-	-
Minor assets	46	(23)	-	23	23	-	100,0%	8	8
Audit costs: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	129	(23)	-	106	106	-	100,0%	166	165
Communication	360	(43)	-	317	314	3	99,1%	318	316
Computer services	-	-	-	-	-	-	-	-	-
Consultants: Business and advisory services	-	-	-	-	-	-	-	-	-
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Contractors	5	(5)	-	-	-	-	-	28	27
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services	-	-	-	-	-	-	-	-	-

**NORTH WEST PROVINCIAL TREASURY
VOTE 07**

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

1.1 Office of the MEC									
Economic classification	2020/21							2019/20	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and supplies	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medsas Inventory Interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	39	(10)	-	29	29	-	100,0%	35	35
Consumable: Stationery, printing and office supplies	17	(8)	-	9	10	(1)	111,1%	179	177
Operating leases	70	(13)	-	57	56	1	98,2%	78	77
Property payments	-	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	438	19	-	457	454	3	99,3%	2 178	2 172
Training and development	-	-	-	-	-	-	-	-	-
Operating payments	-	-	-	-	-	-	-	-	-
Venues and facilities	10	(10)	-	-	-	-	-	52	52
Rental and hiring	63	-	-	63	63	-	100,0%	-	-

**NORTH WEST PROVINCIAL TREASURY
VOTE 07**

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

1.1 Office of the MEC									
	2020/21							2019/20	
Economic classification	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	17	10	-	27	26	1	96,3%	350	346
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	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on products and production	-	-	-	-	-	-	-	-	-
Other transfers to public corporations	-	-	-	-	-	-	-	-	-

**NORTH WEST PROVINCIAL TREASURY
VOTE 07**

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

1.1 Office of the MEC									
	2020/21							2019/20	
Economic classification	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on products and production	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	10	-	10	10	-	100,0%	100	98
Households	17	-	-	17	16	1	94,1%	250	248
Social benefits	17	-	-	17	16	1	94,1%	250	248
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	915	-	-	915	734	181	80,2%	29	28
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	915	-	-	915	734	181	80,2%	29	28
Transport equipment	690	110	-	800	684	116	85,5%	-	-
Other machinery and equipment	225	(110)	-	115	50	65	43,5%	29	28
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-	-	-
Intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	7 864	282	-	8 146	7 945	201	97,5%	9 054	9 025

**NORTH WEST PROVINCIAL TREASURY
VOTE 07**

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

1.2 Corporate Services									
	2020/21							2019/20	
Economic classification	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	66 970	(178)	-	66 792	66 771	21	100,0%	79 624	79 185
Compensation of employees	53 832	932	-	54 764	54 758	6	100,0%	56 746	56 669
Salaries and wages	46 600	845	-	47 445	47 441	4	100,0%	49 214	49 165
Social contributions	7 232	87	-	7 319	7 317	2	100,0%	7 532	7 504
Goods and services	13 138	(1 110)	-	12 028	12 013	15	99,9%	22 878	22 516
Administrative fees	-	-	-	-	-	-	-	-	-
Advertising	1 705	(306)	-	1 399	1 398	1	99,9%	1 527	1 526
Minor assets	171	(85)	-	86	85	1	98,8%	157	125
Audit costs: External	-	-	-	-	-	-	-	3 149	3 149
Bursaries: Employees	526	159	-	685	685	-	100,0%	741	740
Catering: Departmental activities	65	(16)	-	49	49	-	100,0%	298	296
Communication	334	(19)	-	315	312	3	99,0%	332	318
Computer services	2 093	315	-	2 408	2 408	-	100,0%	2 139	2 137
Consultants: Business and advisory services	1 060	(75)	-	985	986	(1)	100,1%	863	861
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	372	(67)	-	305	305	-	100,0%	577	577
Contractors	228	82	-	310	309	1	99,7%	702	698
Agency and support / outsourced services	-	7	-	7	7	-	100,0%	-	-
Entertainment	-	-	-	-	-	-	-	-	-

**NORTH WEST PROVINCIAL TREASURY
VOTE 07**

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

1.2 Corporate Services									
	2020/21							2019/20	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Fleet services	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and supplies	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medsas Inventory Interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	2 266	(68)	-	2 198	2 196	2	99,9%	1 058	1 038
Consumable: Stationery, printing and office supplies	799	(172)	-	627	625	2	99,7%	1 550	1 356
Operating leases	313	121	-	434	434	-	100,0%	552	552
Property payments	1 395	(264)	-	1 131	1 131	-	100,0%	145	143
Transport provided: Departmental activity	-	-	-	-	-	-	-	159	157
Travel and subsistence	308	(70)	-	238	233	5	97,9%	2 254	2 177
Training and development	725	(249)	-	476	475	1	99,8%	4 619	4 618
Operating payments	538	(163)	-	375	375	-	100,0%	498	494
Venues and facilities	240	(240)	-	-	-	-	-	1 554	1 550

**NORTH WEST PROVINCIAL TREASURY
VOTE 07**

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

1.2 Corporate Services									
Economic classification	2020/21							2019/20	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Rental and hiring	-	-	-	-	-	-	-	4	4
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	205	124	-	329	274	55	83,3%	293	281
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	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on products and production	-	-	-	-	-	-	-	-	-

**NORTH WEST PROVINCIAL TREASURY
VOTE 07**

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

1.2 Corporate Services									
Economic classification	2020/21							2019/20	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Other transfers to public corporations		-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on products and production		-	-	-	-	-	-	-	-
Other transfers to private enterprises		-	-	-	-	-	-	-	-
Non-profit institutions		-	-	-	-	-	-	-	-
Households	205	124	-	329	274	55	83,3%	293	281
Social benefits	205	124	-	329	274	55	83,3%	293	281
Other transfers to households		-	-	-	-	-	-	-	-
Payments for capital assets	1 330	-	-	1 330	1 039	291	78,1%	650	615
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-
Other fixed structures		-	-	-	-	-	-	-	-
Machinery and equipment	1 330	-	-	1 330	1 039	291	78,1%	650	615
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	1 330	-	-	1 330	1 039	291	78,1%	650	615
Heritage assets		-	-	-	-	-	-	-	-
Specialised military assets		-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-
Land and subsoil assets		-	-	-	-	-	-	-	-
Intangible assets		-	-	-	-	-	-	-	-
Payments for financial assets		-	-	-	-	-	-	-	-

**NORTH WEST PROVINCIAL TREASURY
VOTE 07**

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

1.2 Corporate Services									
	2020/21							2019/20	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
	68 505	(54)	-	68 451	68 084	367	99,5%	80 567	80 081

1.3 Management Services									
	2020/21							2019/20	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	7 775	(23)	-	7 752	7 741	11	99,9%	8 200	8 137
Compensation of employees	7 128	170	-	7 298	7 297	1	100,0%	6 583	6 556
Salaries and wages	6 286	161	-	6 447	6 446	1	100,0%	5 834	5 811
Social contributions	842	9	-	851	851	-	100,0%	749	745
Goods and services	647	(193)	-	454	444	10	97,8%	1 617	1 581
Administrative fees	10	(9)	-	1	1	-	100,0%	-	-
Advertising	-	-	-	-	-	-	-	-	-
Minor assets	14	(12)	-	2	1	1	50,0%	34	33
Audit costs: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	41	(11)	-	30	29	1	96,7%	82	81
Communication	66	11	-	77	76	1	98,7%	68	64
Computer services	-	-	-	-	-	-	-	-	-
Consultants: Business and advisory services	283	(248)	-	35	35	-	100,0%	26	26

**NORTH WEST PROVINCIAL TREASURY
VOTE 07**

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

1.3 Management Services									
Economic classification	2020/21							2019/20	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Contractors	-	-	-	-	-	-	-	-	-
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and supplies	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medsas Inventory Interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	63	(25)	-	38	37	1	97,4%	48	47

**NORTH WEST PROVINCIAL TREASURY
VOTE 07**

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

1.3 Management Services									
	2020/21							2019/20	
Economic classification	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Consumable: Stationery, printing and office supplies	38	108	-	146	144	2	98,6%	226	224
Operating leases	34	(2)	-	32	31	1	96,9%	72	71
Property payments	-	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	22	17	-	39	37	2	94,9%	678	/668
Training and development	47	-	-	47	47	-	100,0%	297	297
Operating payments	5	2	-	7	6	1	85,7%	-	-
Venues and facilities	24	(24)	-	-	-	-	-	86	70
Rental and hiring	-	-	-	-	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	177	-	-	177	177	-	100,0%	77	22
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Social security funds	-	-	-	-	-	-	-	-	-

**NORTH WEST PROVINCIAL TREASURY
VOTE 07**

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

1.3 Management Services									
Economic classification	2020/21							2019/20	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Departmental agencies	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on products and production	-	-	-	-	-	-	-	-	-
Other transfers to public corporations	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on products and production	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	77	22
Households	177	-	-	177	177	-	100,0%	-	-
Social benefits	177	-	-	177	177	-	100,0%	-	-
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	152	-	-	152	138	14	90,8%	146	144
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	152	-	-	152	138	14	90,8%	146	144
Transport equipment	-	-	-	-	-	-	-	-	-

**NORTH WEST PROVINCIAL TREASURY
VOTE 07**

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

1.3 Management Services									
	2020/21							2019/20	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Other machinery and equipment	152	-	-	152	138	14	90,8%	146	144
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-	-	-
Intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	8 104	(23)	-	8 081	8 056	25	99,7%	8 423	8 303

**NORTH WEST PROVINCIAL TREASURY
VOTE 07**

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

1.4 Financial Management (Office of the CFO)									
	2020/21							2019/20	
Economic classification	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	43 432	(465)	-	42 967	43 051	(84)	100,2%	52 319	51 663
Compensation of employees	34 914	(984)	-	33 930	33 912	18	99,9%	36 619	36 375
Salaries and wages	30 041	(883)	-	29 158	29 158	-	100,0%	31 762	31 535
Social contributions	4 873	(101)	-	4 772	4 754	18	99,6%	4 857	4 840
Goods and services	8 518	519	-	9 037	9 008	29	99,7%	15 700	15 288
Administrative fees	-	-	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-	-	-
Minor assets	329	72	-	401	401	-	100,0%	40	23
Audit costs: External	4 151	(9)	-	4 142	4 141	1	100,0%	4 393	4 364
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	26	(1)	-	25	25	-	100,0%	61	61
Communication	182	33	-	215	207	8	96,3%	249	188
Computer services	-	-	-	-	-	-	-	-	-
Consultants: Business and advisory services	-	-	-	-	-	-	-	92	92
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Contractors	38	(15)	-	23	23	-	100,0%	29	28
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-

**NORTH WEST PROVINCIAL TREASURY
VOTE 07**

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

1.4 Financial Management (Office of the CFO)									
Economic classification	2020/21							2019/20	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services	1 837	634	-	2 471	2 470	1	100,0%	3 675	3 655
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and supplies	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medsas Inventory Interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	45	25	-	70	68	2	97,1%	757	679
Consumable: Stationery, printing and office supplies	295	175	-	470	468	2	99,6%	1 101	1 093
Operating leases	610	(46)	-	564	563	1	99,8%	634	633
Property payments	703	(127)	-	576	576	-	100,0%	1 935	1 931
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	135	(81)	-	54	41	13	75,9%	2 030	1 897
Training and development	63	(63)	-	-	-	-	-	604	604
Operating payments	100	(74)	-	26	25	1	96,2%	84	24

**NORTH WEST PROVINCIAL TREASURY
VOTE 07**

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

1.4 Financial Management (Office of the CFO)									
Economic classification	2020/21							2019/20	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Venues and facilities	4	(4)	-	-	-	-	-	16	16
Rental and hiring	-	-	-	-	-	-	-	-	-
Interest and rent on land	-	-	-	-	131	(131)	-	-	-
Interest	-	-	-	-	131	(131)	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	455	260	-	715	708	7	99,0%	50	48
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	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on products and production	-	-	-	-	-	-	-	-	-

**NORTH WEST PROVINCIAL TREASURY
VOTE 07**

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

1.4 Financial Management (Office of the CFO)									
	2020/21							2019/20	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Other transfers to public corporations	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on products and production	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	455	260	-	715	708	7	99,0%	50	48
Social benefits	455	260	-	715	708	7	99,0%	50	48
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	1 141	-	-	1 141	1 042	99	91,3%	242	221
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	1 141	-	-	1 141	1 042	99	91,3%	242	221
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	1 141	-	-	1 141	1 042	99	91,3%	242	221
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	45 028	(205)	-	44 823	44 801	22	100,0%	52 611	51 932

**NORTH WEST PROVINCIAL TREASURY
VOTE 07**

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

Programme 2: SUSTAINABLE RESOURCE MANAGEMENT									
	2020/21							2020/21	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Sub programme									
1. Programme Support Programme 2	1 151	72	-	1 223	1 179	44	96,4%	329	325
2. Economic Analysis	6 273	(381)	-	5 892	5 738	154	97,4%	6 421	6 373
3. Fiscal Policy	8 456	(456)	-	8 000	7 930	70	99,1%	8 329	8 285
4. Budget Management	20 253	(396)	-	19 857	19 686	171	99,1%	22 202	22 133
5. Public Finance	18 807	(683)	-	18 124	17 917	207	98,9%	18 396	18 173
6. Municipal Finance	56 297	1 844	-	58 141	55 892	2 249	96,1%	86 561	85 755
Total for sub programmes	111 237	-	-	111 237	108 342	2 895	97,4%	142 238	141 044
Economic classification									
Current payments									
Compensation of employees	66 163	2 476	-	68 639	68 325	314	99,5%	69 114	68 949
Salaries and wages	56 947	3 182	-	60 129	59 846	283	99,5%	60 582	60 477
Social contributions	9 216	(706)	-	8 510	8 479	31	99,6%	8 532	8 472
Goods and services	43 937	(2 506)	-	41 431	38 936	2 495	94,0%	71 852	70 890
Administrative fees	-	-	-	-	-	-	-	-	-
Advertising	410	-	-	410	408	2	99,5%	-	-
Minor assets	470	295	-	765	626	139	81,8%	123	25
Audit costs: External	-	-	-	-	-	-	-	-	-

**NORTH WEST PROVINCIAL TREASURY
VOTE 07**

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

Programme 2: SUSTAINABLE RESOURCE MANAGEMENT									
	2020/21							2020/21	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	330	309	-	639	413	226	64,6%	1 248	1 024
Communication (G&S)	622	(23)	-	599	509	90	85,0%	489	454
Computer services	465	-	-	465	464	1	99,8%	494	493
Consultants: Business and advisory services	38 464	(3 550)	-	34 914	33 621	1 293	96,3%	57 543	57 553
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	-	-	-	-	-	-	-	-	-

**NORTH WEST PROVINCIAL TREASURY
VOTE 07**

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

Programme 2: SUSTAINABLE RESOURCE MANAGEMENT									
	2020/21							2020/21	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medsas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	397	(184)	-	213	140	73	65,7%	135	95
Consumable: Stationery, printing and office supplies	1 352	164	-	1 516	1 300	216	85,8%	3 034	2 913
Operating leases	559	19	-	578	486	92	84,1%	439	364
Property payments	-	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	681	392	-	1 073	838	235	78,1%	5 764	5 458
Training and development	13	(13)	-	-	-	-	-	1 877	1 870
Operating payments	36	(16)	-	20	-	20	-	28	9
Venues and facilities	138	101	-	239	131	108	54,8%	678	632
Rental and hiring	-	-	-	-	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest (Incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	20	30	-	50	48	2	96,0%	307	289

**NORTH WEST PROVINCIAL TREASURY
VOTE 07**

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

Programme 2: SUSTAINABLE RESOURCE MANAGEMENT									
	2020/21							2020/21	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
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	-	-	-	-	-	-	-	-	-
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)	-	-	-	-	-	-	-	-	-

**NORTH WEST PROVINCIAL TREASURY
VOTE 07**

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

Programme 2: SUSTAINABLE RESOURCE MANAGEMENT									
	2020/21							2020/21	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	50	50
Households	20	30	-	50	48	2	96,0%	257	239
Social benefits	20	30	-	50	48	2	96,0%	257	239
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	1 117	-	-	1 117	1 033	84	92,5%	965	916
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	1 117	-	-	1 117	1 033	84	92,5%	965	916
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	1 117	-	-	1 117	1 033	84	92,5%	965	916
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payment for financial assets	-	-	-	-	-	-	-	-	-
Total	111 237	-	-	111 237	108 342	2 895	97,4%	142 238	141 044

2.1 Programme Support Program 2

**NORTH WEST PROVINCIAL TREASURY
VOTE 07**

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

Economic classification	2020/21							2019/20	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	962	72	-	1 034	993	41	96,0%	329	325
Compensation of employees	538	-	-	538	531	7	98,7%	303	301
Salaries and wages	392	145	-	537	531	6	98,9%	302	301
Social contributions	146	(145)	-	1	-	1	-	1	-
Goods and services	424	72	-	496	462	34	93,1%	26	24
Administrative fees	-	-	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-	-	-
Minor assets	32	381	-	413	412	1	99,8%	-	-
Audit costs: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	94	(93)	-	1	-	1	-	-	-
Communication (G&S)	24	(24)	-	-	-	-	-	-	-
Computer services	-	-	-	-	-	-	-	-	-
Consultants: Business and advisory services	-	-	-	-	-	-	-	-	-
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Contractors	-	-	-	-	-	-	-	-	-
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-

**NORTH WEST PROVINCIAL TREASURY
VOTE 07**

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

2.1 Programme Support Program 2									
Economic classification	2020/21							2019/20	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
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	154	(144)	-	10	-	10	-	1	-
Consumable: Stationery, printing and office supplies	19	10	-	29	24	5	82,8%	-	-
Operating leases	68	(58)	-	10	-	10	-	-	-
Property payments	-	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	33	-	-	33	26	7	78,8%	25	24
Training and development	-	-	-	-	-	-	-	-	-
Operating payments	-	-	-	-	-	-	-	-	-

**NORTH WEST PROVINCIAL TREASURY
VOTE 07**

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

2.1 Programme Support Program 2									
	2020/21							2019/20	
Economic classification	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Venues and facilities	-	-	-	-	-	-	-	-	-
Rental and hiring	-	-	-	-	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest (Incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-

**NORTH WEST PROVINCIAL TREASURY
VOTE 07**

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

2.1 Programme Support Program 2									
Economic classification	2020/21							2019/20	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
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	-	-	-	-	-	-	-	-	-
Social benefits	-	-	-	-	-	-	-	-	-
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	189	-	-	189	186	3	98,4%	-	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	189	-	-	189	186	3	98,4%	-	-
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	189	-	-	189	186	3	98,4%	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payment for financial assets	-	-	-	-	-	-	-	-	-

**NORTH WEST PROVINCIAL TREASURY
VOTE 07**

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

2.1 Programme Support Program 2									
2020/21								2019/20	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Total	1 151	72	-	1 223	1 179	44	96,4%	329	325

2.2 Economic Analysis									
2020/21								2019/20	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	6 273	(398)	-	5 875	5 722	153	97,4%	6 341	6 294
Compensation of employees	5 561	(367)	-	5 194	5 106	88	98,3%	5 110	5 104
Salaries and wages	5 022	(371)	-	4 651	4 567	84	98,2%	4 578	4 575
Social contributions	539	4	-	543	539	4	99,3%	532	529
Goods and services	712	(31)	-	681	616	65	90,5%	1 231	1 190
Administrative fees	-	-	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-	-	-
Minor assets	36	(31)	-	5	-	5	-	6	5
Audit costs: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	-	-	-	-	-	-	-	-	-
Communication (G&S)	62	-	-	62	56	6	90,3%	56	55
Computer services	465	-	-	465	464	1	99,8%	494	493
Consultants: Business and advisory services	-	-	-	-	-	-	-	-	-

**NORTH WEST PROVINCIAL TREASURY
VOTE 07**

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

2.2 Economic Analysis									
Economic classification	2020/21							2019/20	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
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	-	-	-	-	-	-	-	-	-

**NORTH WEST PROVINCIAL TREASURY
VOTE 07**

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

2.2 Economic Analysis									
	2020/21							2019/20	
Economic classification	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Consumable supplies	43	-	-	43	29	14	67,4%	20	19
Consumable: Stationery, printing and office supplies	26	48	-	74	52	22	70,3%	83	51
Operating leases	-	-	-	-	-	-	-	-	-
Property payments	-	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	50	(18)	-	32	15	17	46,9%	532	527
Training and development	-	-	-	-	-	-	-	40	40
Operating payments	-	-	-	-	-	-	-	-	-
Venues and facilities	30	(30)	-	-	-	-	-	-	-
Rental and hiring	-	-	-	-	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest (Incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	17	-	17	16	1	94,1%	-	-
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-

**NORTH WEST PROVINCIAL TREASURY
VOTE 07**

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

2.2 Economic Analysis									
Economic classification	2020/21							2019/20	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
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	-	17	-	17	16	1	94,1%	-	-
Social benefits	-	17	-	17	16	1	94,1%	-	-
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	-	-	-	-	-	-	-	80	79
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-

**NORTH WEST PROVINCIAL TREASURY
VOTE 07**

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

2.2 Economic Analysis									
	2020/21							2019/20	
Economic classification	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	-	-	-	-	-	-	-	80	79
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	-	-	-	-	-	-	-	80	79
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payment for financial assets	-	-	-	-	-	-	-	-	-
Total	6 273	(381)	-	5 892	5 738	154	97,4%	6 421	6 373

**NORTH WEST PROVINCIAL TREASURY
VOTE 07**

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

2.3 Fiscal Policy									
	2020/21							2019/20	
Economic classification	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	8 376	(456)	-	7 920	7 853	67	99,2%	8 208	8 197
Compensation of employees	8 129	(422)	-	7 707	7 693	14	99,8%	7 891	7 886
Salaries and wages	6 862	(237)	-	6 625	6 615	10	99,8%	6 805	6 802
Social contributions	1 267	(185)	-	1 082	1 078	4	99,6%	1 086	1 084
Goods and services	247	(34)	-	213	160	53	75,1%	317	311
Administrative fees	-	-	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-	-	-
Minor assets	57	(28)	-	29	-	29	-	-	-
Audit costs: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	-	-	-	-	-	-	-	-	-
Communication (G&S)	67	-	-	67	65	2	97,0%	63	62
Computer services	-	-	-	-	-	-	-	-	-
Consultants: Business and advisory services	-	-	-	-	-	-	-	-	-
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Contractors	-	-	-	-	-	-	-	-	-
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-

**NORTH WEST PROVINCIAL TREASURY
VOTE 07**

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

2.3 Fiscal Policy									
Economic classification	2020/21							2019/20	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
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	-	-	-	-	-	-	-	-	-
Consumable: Stationery, printing and office supplies	113	(8)	-	105	93	12	88,6%	161	159
Operating leases	-	-	-	-	-	-	-	-	-
Property payments	-	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	10	2	-	12	2	10	16,7%	93	90
Training and development	-	-	-	-	-	-	-	-	-
Operating payments	-	-	-	-	-	-	-	-	-

**NORTH WEST PROVINCIAL TREASURY
VOTE 07**

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

2.3 Fiscal Policy									
Economic classification	2020/21							2019/20	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Venues and facilities	-	-	-	-	-	-	-	-	-
Rental and hiring	-	-	-	-	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest (Incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-

**NORTH WEST PROVINCIAL TREASURY
VOTE 07**

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

2.3 Fiscal Policy									
	2020/21							2019/20	
Economic classification	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
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	-	-	-	-	-	-	-	-	-
Social benefits	-	-	-	-	-	-	-	-	-
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	80	-	-	80	77	3	96,3%	121	88
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	80	-	-	80	77	3	96,3%	121	88
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	80	-	-	80	77	3	96,3%	121	88
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payment for financial assets	-	-	-	-	-	-	-	-	-

**NORTH WEST PROVINCIAL TREASURY
VOTE 07**

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

2.3 Fiscal Policy									
	2020/21							2019/20	
Economic classification	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Total	8 456	(456)	-	8 000	7 930	70	99,1%	8 329	8 285

2.4 Budget Management									
	2020/21							2019/20	
Economic classification	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	19 898	(409)	-	19 489	19 330	159	99,2%	21 884	21 821
Compensation of employees	18 647	(409)	-	18 238	18 179	59	99,7%	19 153	19 145
Salaries and wages	16 567	(411)	-	16 156	16 099	57	99,6%	16 965	16 960
Social contributions	2 080	2	-	2 082	2 080	2	99,9%	2 188	2 185
Goods and services	1 251	-	-	1 251	1 151	100	92,0%	2 731	2 676
Administrative fees	-	-	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-	-	-
Minor assets	22	-	-	22	-	22	-	21	20
Audit costs: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	36	(29)	-	7	6	1	85,7%	162	162
Communication (G&S)	185	(2)	-	183	181	2	98,9%	143	143
Computer services	-	-	-	-	-	-	-	-	-
Consultants: Business and advisory services	-	-	-	-	-	-	-	77	77

**NORTH WEST PROVINCIAL TREASURY
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**APPROPRIATION STATEMENT
for the year ended 31 March 2021**

2.4 Budget Management									
Economic classification	2020/21							2019/20	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
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	-	-	-	-	-	-	-	-	-

**NORTH WEST PROVINCIAL TREASURY
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**APPROPRIATION STATEMENT
for the year ended 31 March 2021**

2.4 Budget Management									
Economic classification	2020/21							2019/20	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Consumable supplies	130	(39)	-	91	87	4	95,6%	49	45
Consumable: Stationery, printing and office supplies	723	77	-	800	738	62	92,3%	1 392	1 349
Operating leases	122	-	-	122	119	3	97,5%	151	150
Property payments	-	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	25	1	-	26	20	6	76,9%	624	618
Training and development	-	-	-	-	-	-	-	57	57
Operating payments	6	(6)	-	-	-	-	-	-	-
Venues and facilities	2	(2)	-	-	-	-	-	55	55
Rental and hiring	-	-	-	-	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest (Incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	13	-	13	12	1	92,3%	8	8
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-

**NORTH WEST PROVINCIAL TREASURY
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**APPROPRIATION STATEMENT
for the year ended 31 March 2021**

2.4 Budget Management									
Economic classification	2020/21							2019/20	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
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	-	13	-	13	12	1	92,3%	8	8
Social benefits	-	13	-	13	12	1	92,3%	8	8
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	355	-	-	355	344	11	96,9%	310	304
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-

**NORTH WEST PROVINCIAL TREASURY
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**APPROPRIATION STATEMENT
for the year ended 31 March 2021**

2.4 Budget Management									
	2020/21							2019/20	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	355	-	-	355	344	11	96,9%	310	304
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	355	-	-	355	344	11	96,9%	310	304
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payment for financial assets	-	-	-	-	-	-	-	-	-
Total	20 253	(396)	-	19 857	19 686	171	99,1%	22 202	22 133

**NORTH WEST PROVINCIAL TREASURY
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2.5 Public Finance									
	2020/21							2019/20	
Economic classification	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	18 763	(683)	-	18 080	17 892	188	99,0%	18 174	17 955
Compensation of employees	18 397	(670)	-	17 727	17 704	23	99,9%	16 849	16 822
Salaries and wages	15 739	(419)	-	15 320	15 305	15	99,9%	14 672	14 654
Social contributions	2 658	(251)	-	2 407	2 399	8	99,7%	2 177	2 168
Goods and services	366	(13)	-	353	188	165	53,3%	1 325	1 133
Administrative fees	-	-	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-	-	-
Minor assets	18	(14)	-	4	1	3	25,0%	-	-
Audit costs: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	-	1	-	1	-	1	-	100	88
Communication (G&S)	145	4	-	149	120	29	80,5%	106	91
Computer services	-	-	-	-	-	-	-	-	-
Consultants: Business and advisory services	-	-	-	-	-	-	-	-	-
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Contractors	-	-	-	-	-	-	-	-	-
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-

**NORTH WEST PROVINCIAL TREASURY
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**APPROPRIATION STATEMENT
for the year ended 31 March 2021**

2.5 Public Finance									
Economic classification	2020/21							2019/20	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Entertainment	-	-	-	-	-	-	-	-	-
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	29	-	-	29	11	18	37,9%	21	9
Consumable: Stationery, printing and office supplies	60	-	-	60	-	60	-	161	125
Operating leases	-	-	-	-	-	-	-	-	-
Property payments	-	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	114	(4)	-	110	56	54	50,9%	874	797
Training and development	-	-	-	-	-	-	-	-	-

**NORTH WEST PROVINCIAL TREASURY
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**APPROPRIATION STATEMENT
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2.5 Public Finance									
	2020/21							2019/20	
Economic classification	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Operating payments	-	-	-	-	-	-	-	-	-
Venues and facilities	-	-	-	-	-	-	-	63	23
Rental and hiring	-	-	-	-	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest (Incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-	-	-	49	48
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	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-

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for the year ended 31 March 2021**

2.5 Public Finance									
Economic classification	2020/21							2019/20	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
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	-	-	-	-	-	-	-	49	48
Social benefits	-	-	-	-	-	-	-	49	48
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	44	-	-	44	25	19	56,8%	173	170
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	44	-	-	44	25	19	56,8%	173	170
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	44	-	-	44	25	19	56,8%	173	170
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payment for financial assets	-	-	-	-	-	-	-	-	-

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2.5 Public Finance									
	2020/21							2019/20	
Economic classification	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Total	18 807	(683)	-	18 124	17 917	207	98,9%	18 396	18 173

2.6 Municipal Finance									
	2020/21							2019/20	
Economic classification	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	55 828	1 844	-	57 672	55 471	2 201	96,2%	86 030	85 247
Compensation of employees	14 891	4 344	-	19 235	19 112	123	99,4%	19 808	19 691
Salaries and wages	12 365	4 475	-	16 840	16 729	111	99,3%	17 260	17 185
Social contributions	2 526	(131)	-	2 395	2 383	12	99,5%	2 548	2 506
Goods and services	40 937	(2 500)	-	38 437	36 359	2 078	94,6%	66 222	65 556
Administrative fees	-	-	-	-	-	-	-	-	-
Advertising	410	-	-	410	408	2	99,5%	-	-
Minor assets	305	(13)	-	292	213	79	72,9%	96	-
Audit costs: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	200	430	-	630	407	223	64,6%	986	774
Communication (G&S)	139	(1)	-	138	87	51	63,0%	121	103
Computer services	-	-	-	-	-	-	-	-	-
Consultants: Business and advisory services	38 464	(3 550)	-	34 914	33 621	1 293	96,3%	57 466	57 476

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2.6 Municipal Finance									
	2020/21							2019/20	
Economic classification	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
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	-	-	-	-	-	-	-	-	-

**NORTH WEST PROVINCIAL TREASURY
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**APPROPRIATION STATEMENT
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2.6 Municipal Finance									
Economic classification	2020/21							2019/20	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Consumable supplies	41	(1)	-	40	13	27	32,5%	44	22
Consumable: Stationery, printing and office supplies	411	37	-	448	393	55	87,7%	1 237	1 229
Operating leases	369	77	-	446	367	79	82,3%	288	214
Property payments	-	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	449	411	-	860	719	141	83,6%	3 616	3 402
Training and development	13	(13)	-	-	-	-	-	1 780	1 773
Operating payments	30	(10)	-	20	-	20	-	28	9
Venues and facilities	106	133	-	239	131	108	54,8%	560	554
Rental and hiring	-	-	-	-	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest (Incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	20	-	-	20	20	-	100,0%	250	233
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-

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for the year ended 31 March 2021**

2.6 Municipal Finance									
Economic classification	2020/21							2019/20	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	50	50
Households	20	-	-	20	20	-	100,0%	200	183
Social benefits	20	-	-	20	20	-	100,0%	200	183
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	449	-	-	449	401	48	89,3%	281	275
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-

**NORTH WEST PROVINCIAL TREASURY
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**APPROPRIATION STATEMENT
for the year ended 31 March 2021**

2.6 Municipal Finance									
	2020/21							2019/20	
Economic classification	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	449	-	-	449	401	48	89,3%	281	275
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	449	-	-	449	401	48	89,3%	281	275
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payment for financial assets	-	-	-	-	-	-	-	-	-
Total	56 297	1 844	-	58 141	55 892	2 249	96,1%	86 561	85 755

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Programme 3: ASSETS AND LIABILITIES MANAGEMENT									
	2020/21							2020/21	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Sub programme									
1. Programme Support Programme 3	8 033	(583)	-	7 450	7 193	257	96,6%	13 686	13 570
2. Asset Management	9 290	(120)	-	9 170	9 054	116	98,7%	10 268	10 243
3. Support and Interlinked Financial Systems	24 232	703	-	24 935	24 531	404	98,4%	23 572	23 326
Total for sub programmes	41 555	-	-	41 555	40 778	777	98,1%	47 526	47 139
Economic classification									
Current payments	40 573	-	-	40 573	39 977	596	98,5%	46 701	46 495
Compensation of employees	34 343	700	-	35 043	34 831	212	99,4%	34 132	34 102
Salaries and wages	29 583	904	-	30 487	30 302	185	99,4%	29 755	29 736
Social contributions	4 760	(204)	-	4 556	4 529	27	99,4%	4 377	4 366
Goods and services	6 230	(700)	-	5 530	5 146	384	93,1%	12 569	12 393
Administrative fees	-	-	-	-	-	-	-	-	-
Advertising	192	(14)	-	178	178	-	100,0%	929	927
Minor assets	74	836	-	910	908	2	99,8%	36	34
Audit costs: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	19	18	-	37	34	3	91,9%	123	121
Communication (G&S)	278	(3)	-	275	241	34	87,6%	276	270
Computer services	7	(7)	-	-	-	-	-	1 085	1 083

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Programme 3: ASSETS AND LIABILITIES MANAGEMENT									
	2020/21							2020/21	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Consultants: Business and advisory services	1 000	(1 000)	-	-	-	-	-	280	280
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	-	-	-	-	-	-	-	-	-

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Programme 3: ASSETS AND LIABILITIES MANAGEMENT									
	2020/21							2020/21	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medsas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	62	(10)	-	52	23	29	44,2%	52	48
Consumable: Stationery, printing and office supplies	974	(460)	-	514	502	12	97,7%	2 060	1 958
Operating leases	2 133	91	-	2 224	2 215	9	99,6%	2 225	2 224
Property payments	211	(3)	-	208	193	15	92,8%	202	201
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	337	169	-	506	233	273	46,0%	2 590	2 538
Training and development	539	(29)	-	510	509	1	99,8%	2 353	2 352
Operating payments	199	(141)	-	58	57	1	98,3%	36	36
Venues and facilities	205	(147)	-	58	53	5	91,4%	322	321
Rental and hiring	-	-	-	-	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest (Incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	191	-	-	191	60	131	31,4%	260	84
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-

**NORTH WEST PROVINCIAL TREASURY
VOTE 07**

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

Programme 3: ASSETS AND LIABILITIES MANAGEMENT									
	2020/21							2020/21	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pc)	-	-	-	-	-	-	-	-	-
Other transfers to public corporations	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pe)	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	191	-	-	191	60	131	31,4%	260	84
Social benefits	191	-	-	191	60	131	31,4%	260	84

**NORTH WEST PROVINCIAL TREASURY
VOTE 07**

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

Programme 3: ASSETS AND LIABILITIES MANAGEMENT									
	2020/21							2020/21	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	791	-	-	791	741	50	93,7%	565	548
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	791	-	-	791	741	50	93,7%	565	548
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	791	-	-	791	741	50	93,7%	565	548
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payment for financial assets	-	-	-	-	-	-	-	-	12
Total	41 555	-	-	41 555	40 778	777	98,1%	47 526	47 139

**NORTH WEST PROVINCIAL TREASURY
VOTE 07**

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

3.1 Programme Support Programme 3									
	2020/21							2019/20	
Economic classification	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	7 281	(567)	-	6 714	6 507	207	96,9%	13 216	13 098
Compensation of employees	1 892	72	-	1 964	1 931	33	98,3%	2 708	2 704
Salaries and wages	1 667	72	-	1 739	1 706	33	98,1%	2 486	2 484
Social contributions	225	-	-	225	225	-	100,0%	222	220
Goods and services	5 389	(639)	-	4 750	4 576	174	96,3%	10 508	10 394
Administrative fees	-	-	-	-	-	-	-	-	-
Advertising	192	(14)	-	178	178	-	100,0%	929	927
Minor assets	52	856	-	908	908	-	100,0%	17	16
Audit costs: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	14	1	-	15	14	1	93,3%	120	119
Communication	24	(3)	-	21	19	2	90,5%	78	76
Computer services	7	(7)	-	-	-	-	-	1 062	1 061
Consultants: Business and advisory services	1 000	(1 000)	-	-	-	-	-	280	280
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Contractors	-	-	-	-	-	-	-	-	-
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-

**NORTH WEST PROVINCIAL TREASURY
VOTE 07**

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

3.1 Programme Support Programme 3									
Economic classification	2020/21							2019/20	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and supplies	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medsas Inventory Interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	20	-	-	20	8	12	40,0%	19	18
Consumable: Stationery, printing and office supplies	798	(390)	-	408	407	1	99,8%	1 862	1 761
Operating leases	2 133	91	-	2 224	2 215	9	99,6%	2 225	2 224
Property payments	211	(3)	-	208	193	15	92,8%	202	201
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	162	-	-	162	33	129	20,4%	1 243	1 241
Training and development	539	(29)	-	510	509	1	99,8%	2 272	2 272
Operating payments	199	(141)	-	58	57	1	98,3%	36	36

**NORTH WEST PROVINCIAL TREASURY
VOTE 07**

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

3.1 Programme Support Programme 3									
Economic classification	2020/21							2019/20	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Venues and facilities	38	-	-	38	35	3	92,1%	163	162
Rental and hiring	-	-	-	-	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	3	-	3	3	-	100,0%	-	-
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	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on products and production	-	-	-	-	-	-	-	-	-

**NORTH WEST PROVINCIAL TREASURY
VOTE 07**

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

3.1 Programme Support Programme 3									
Economic classification	2020/21							2019/20	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Other transfers to public corporations	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on products and production	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	-	3	-	3	3	-	100,0%	-	-
Social benefits	-	3	-	3	3	-	100,0%	-	-
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	752	(19)	-	733	683	50	93,2%	470	460
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	752	(19)	-	733	683	50	93,2%	470	460
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	752	(19)	-	733	683	50	93,2%	470	460
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	12
Total	8 033	(583)	-	7 450	7 193	257	96,6%	13 686	13 570

**NORTH WEST PROVINCIAL TREASURY
VOTE 07**

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

3.2 Asset Management									
Economic classification	2020/21							2019/20	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	9 251	(139)	-	9 112	8 996	116	98,7%	10 087	10 071
Compensation of employees	8 739	(39)	-	8 700	8 638	62	99,3%	8 683	8 678
Salaries and wages	7 378	124	-	7 502	7 441	61	99,2%	7 456	7 453
Social contributions	1 361	(163)	-	1 198	1 197	1	99,9%	1 227	1 225
Goods and services	512	(100)	-	412	358	54	86,9%	1 404	1 393
Administrative fees	-	-	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-	-	-
Minor assets	22	(20)	-	2	-	2	-	19	18
Audit costs: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	5	17	-	22	20	2	90,9%	3	2
Communication	53	-	-	53	52	1	98,1%	60	59
Computer services	-	-	-	-	-	-	-	23	22
Consultants: Business and advisory services	-	-	-	-	-	-	-	-	-
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Contractors	-	-	-	-	-	-	-	-	-
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-

**NORTH WEST PROVINCIAL TREASURY
VOTE 07**

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

3.2 Asset Management									
Economic classification	2020/21							2019/20	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Fleet services	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and supplies	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medsas Inventory Interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	23	(10)	-	13	8	5	61,5%	26	24
Consumable: Stationery, printing and office supplies	176	(70)	-	106	95	11	89,6%	198	-
Operating leases	-	-	-	-	-	-	-	-	-
Property payments	-	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	66	130	-	196	165	31	84,2%	835	832
Training and development	-	-	-	-	-	-	-	81	80
Operating payments	-	-	-	-	-	-	-	-	-
Venues and facilities	167	(147)	-	20	18	2	90,0%	159	159

**NORTH WEST PROVINCIAL TREASURY
VOTE 07**

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

3.2 Asset Management									
Economic classification	2020/21							2019/20	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Rental and hiring	-	-	-	-	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-	-	-	86	84
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	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on products and production	-	-	-	-	-	-	-	-	-

**NORTH WEST PROVINCIAL TREASURY
VOTE 07**

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

3.2 Asset Management									
Economic classification	2020/21							2019/20	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Other transfers to public corporations	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on products and production	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	86	84
Social benefits	-	-	-	-	-	-	-	86	84
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	39	19	-	58	58	-	100,0%	95	88
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	39	19	-	58	58	-	100,0%	95	88
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	39	19	-	58	58	-	100,0%	95	88
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	9 290	(120)	-	9 170	9 054	116	98,7%	10 268	10 243

**NORTH WEST PROVINCIAL TREASURY
VOTE 07**

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

3.3 Support and Interlinked Financial Systems									
	2020/21							2019/20	
Economic classification	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	24 041	706	-	24 747	24 474	273	98,9%	23 398	23 326
Compensation of employees	23 712	667	-	24 379	24 262	117	99,5%	22 741	22 720
Salaries and wages	20 538	708	-	21 246	21 155	91	99,6%	19 813	19 799
Social contributions	3 174	(41)	-	3 133	3 107	26	99,2%	2 928	2 921
Goods and services	329	39	-	368	212	156	57,6%	657	606
Administrative fees	-	-	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-	-	-
Minor assets	-	-	-	-	-	-	-	-	-
Audit costs: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	-	-	-	-	-	-	-	-	-
Communication	201	-	-	201	170	31	84,6%	138	135
Computer services	-	-	-	-	-	-	-	-	-
Consultants: Business and advisory services	-	-	-	-	-	-	-	-	-
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Contractors	-	-	-	-	-	-	-	-	-
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-

**NORTH WEST PROVINCIAL TREASURY
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**APPROPRIATION STATEMENT
for the year ended 31 March 2021**

3.3 Support and Interlinked Financial Systems									
Economic classification	2020/21							2019/20	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and supplies	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medsas Inventory Interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	19	-	-	19	7	12	36,8%	7	6
Consumable: Stationery, printing and office supplies	-	-	-	-	-	-	-	-	-
Operating leases	-	-	-	-	-	-	-	-	-
Property payments	-	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	109	39	-	148	35	113	23,6%	512	465
Training and development	-	-	-	-	-	-	-	-	-
Operating payments	-	-	-	-	-	-	-	-	-

**NORTH WEST PROVINCIAL TREASURY
VOTE 07**

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

3.3 Support and Interlinked Financial Systems									
Economic classification	2020/21							2019/20	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Venues and facilities	-	-	-	-	-	-	-	-	-
Rental and hiring	-	-	-	-	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	191	(3)	-	188	57	131	30,3%	174	-
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	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on products and production	-	-	-	-	-	-	-	-	-

**NORTH WEST PROVINCIAL TREASURY
VOTE 07**

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

3.3 Support and Interlinked Financial Systems									
Economic classification	2020/21							2019/20	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Other transfers to public corporations	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on products and production	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	191	(3)	-	188	57	131	30,3%	174	-
Social benefits	191	(3)	-	188	57	131	30,3%	174	-
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	-	-	-	-	-	-	-	-	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	-	-	-	-	-	-	-	-	-
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	24 232	703	-	24 935	24 531	404	98,4%	23 572	23 326

**NORTH WEST PROVINCIAL TREASURY
VOTE 07**

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

Programme 4: FINANCIAL GOVERNANCE									
	2020/21							2020/21	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Sub programme									
1. Programme Support Programme 4	3 340	225	-	3 565	3 326	239	93,3%	7 572	6 374
2. Accounting Services	55 093	680	-	55 773	53 723	2 050	96,3%	73 338	72 551
3. Norms and Standards	3 990	242	-	4 232	4 144	88	97,9%	2 381	2 306
4. Risk Management	4 388	5	-	4 393	4 296	97	97,8%	4 769	4 608
5. Provincial Internal Audit	68 314	(1 152)	-	67 162	66 032	1 130	98,3%	70 243	69 804
	135 125	-	-	135 125	131 521	3 604	97,3%	158 303	155 643
Economic classification									
Current payments	134 333	(304)	-	134 029	130 643	3 386	97,5%	157 068	154 488
Compensation of employees	100 044	696	-	100 740	99 278	1 462	98,5%	103 481	103 438
Salaries and wages	87 513	648	-	88 161	86 836	1 325	98,5%	90 899	90 871
Social contributions	12 531	48	-	12 579	12 442	137	98,9%	12 582	12 567
Goods and services	34 289	(1 000)	-	33 289	31 365	1 924	94,2%	53 587	51 050
Administrative fees	1 234	33	-	1 267	1 267	-	100,0%	2 606	2 373
Advertising	-	-	-	-	-	-	-	-	-
Minor assets	218	234	-	452	316	136	69,9%	165	27
Audit costs: External	2 568	(90)	-	2 478	2 408	70	97,2%	2 930	2 121
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	138	(56)	-	82	66	16	80,5%	1 377	1 289
Communication (G&S)	11 510	(293)	-	11 217	11 164	53	99,5%	21 842	21 685

**NORTH WEST PROVINCIAL TREASURY
VOTE 07**

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

Programme 4: FINANCIAL GOVERNANCE									
	2020/21							2020/21	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Computer services	3 140	(291)	-	2 849	2 823	26	99,1%	3 072	3 060
Consultants: Business and advisory services	6 452	(459)	-	5 993	5 390	603	89,9%	3 460	3 479
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Contractors	23	(5)	-	18	-	18	-	19	5
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	-	-	-	-	-	-	-	-	-

**NORTH WEST PROVINCIAL TREASURY
VOTE 07**

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

Programme 4: FINANCIAL GOVERNANCE									
	2020/21							2020/21	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medsas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	212	51	-	263	207	56	78,7%	350	266
Consumable: Stationery, printing and office supplies	1 587	131	-	1 718	1 295	423	75,4%	4 296	4 005
Operating leases	5 210	-	-	5 210	4 965	245	95,3%	5 603	5 593
Property payments	655	290	-	945	882	63	93,3%	1 048	980
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	639	(380)	-	259	134	125	51,7%	4 033	3 573
Training and development	594	(440)	-	154	150	4	97,4%	1 115	1 092
Operating payments	69	279	-	348	298	50	85,6%	617	584
Venues and facilities	40	(4)	-	36	-	36	-	1 054	918
Rental and hiring	-	-	-	-	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest (Incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	446	304	-	750	625	125	83,3%	413	350
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-

**NORTH WEST PROVINCIAL TREASURY
VOTE 07**

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

Programme 4: FINANCIAL GOVERNANCE									
	2020/21							2020/21	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pc)	-	-	-	-	-	-	-	-	-
Other transfers to public corporations	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pe)	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-

**NORTH WEST PROVINCIAL TREASURY
VOTE 07**

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

Programme 4: FINANCIAL GOVERNANCE									
	2020/21							2020/21	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Households	446	304	-	750	625	125	83,3%	413	350
Social benefits	446	304	-	750	625	125	83,3%	413	350
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	346	-	-	346	253	93	73,1%	822	805
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	346	-	-	346	253	93	73,1%	822	805
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	346	-	-	346	253	93	73,1%	822	805
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payment for financial assets	-	-	-	-	-	-	-	-	-
Total	135 125	-	-	135 125	131 521	3 604	97,3%	158 303	155 643

**NORTH WEST PROVINCIAL TREASURY
VOTE 07**

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

4.1 Programme Support Programme 4									
	2020/21							2019/20	
Economic classification	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	3 340	225	-	3 565	3 326	239	93,3%	7 524	6 326
Compensation of employees	2 361	-	-	2 361	2 234	127	94,6%	2 217	2 214
Salaries and wages	2 137	(7)	-	2 130	2 005	125	94,1%	2 010	2 008
Social contributions	224	7	-	231	229	2	99,1%	207	206
Goods and services	979	225	-	1 204	1 092	112	90,7%	5 307	4 112
Administrative fees	-	-	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-	-	-
Minor assets	-	281	-	281	278	3	98,9%	-	-
Audit costs: External	768	(90)	-	678	639	39	94,2%	2 930	2 121
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	13	12	-	25	25	-	100,0%	88	48
Communication	27	-	-	27	19	8	70,4%	35	16
Computer services	-	-	-	-	-	-	-	-	-
Consultants: Business and advisory services	-	-	-	-	-	-	-	-	-
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Contractors	-	-	-	-	-	-	-	-	-
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-

**NORTH WEST PROVINCIAL TREASURY
VOTE 07**

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

4.1 Programme Support Programme 4									
Economic classification	2020/21							2019/20	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and supplies	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medsas Inventory Interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	25	2	-	27	22	5	81,5%	43	27
Consumable: Stationery, printing and office supplies	67	38	-	105	90	15	85,7%	177	70
Operating leases	45	-	-	45	14	31	31,1%	101	96
Property payments	-	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	34	(23)	-	11	5	6	45,5%	1 157	1 049
Training and development	-	-	-	-	-	-	-	-	-
Operating payments	-	-	-	-	-	-	-	-	-

**NORTH WEST PROVINCIAL TREASURY
VOTE 07**

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

4.1 Programme Support Programme 4									
Economic classification	2020/21							2019/20	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Venues and facilities	-	5	-	5	-	5	-	776	685
Rental and hiring	-	-	-	-	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on products and production	-	-	-	-	-	-	-	-	-

**NORTH WEST PROVINCIAL TREASURY
VOTE 07**

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

4.1 Programme Support Programme 4									
	2020/21							2019/20	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Other transfers to public corporations	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on products and production	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-
Social benefits	-	-	-	-	-	-	-	-	-
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	-	-	-	-	-	-	-	48	48
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	-	-	-	-	-	-	-	48	48
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	-	-	-	-	-	-	-	48	48
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	3 340	225	-	3 565	3 326	239	93,3%	7 572	6 374

**NORTH WEST PROVINCIAL TREASURY
VOTE 07**

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

4.2 Accounting Services									
Economic classification	2020/21							2019/20	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	54 607	479	-	55 086	53 088	1 998	96,4%	72 711	71 940
Compensation of employees	34 758	1 479	-	36 237	35 555	682	98,1%	40 668	40 638
Salaries and wages	30 624	1 226	-	31 850	31 215	635	98,0%	36 109	36 090
Social contributions	4 134	253	-	4 387	4 340	47	98,9%	4 559	4 548
Goods and services	19 849	(1 000)	-	18 849	17 533	1 316	93,0%	32 043	31 302
Administrative fees	1 234	33	-	1 267	1 267	-	100,0%	2 606	2 373
Advertising	-	-	-	-	-	-	-	-	-
Minor assets	157	(45)	-	112	2	110	1,8%	97	16
Audit costs: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	102	(68)	-	34	33	1	97,1%	1 167	1 132
Communication	11 045	(400)	-	10 645	10 623	22	99,8%	21 323	21 229
Computer services	1 970	153	-	2 123	2 115	8	99,6%	2 252	2 244
Consultants: Business and advisory services	3 474	(402)	-	3 072	2 470	602	80,4%	437	437
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Contractors	15	(2)	-	13	-	13	-	2	-
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-

**NORTH WEST PROVINCIAL TREASURY
VOTE 07**

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

4.2 Accounting Services									
	2020/21							2019/20	
Economic classification	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Fleet services	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and supplies	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medsas Inventory Interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	61	(10)	-	51	35	16	68,6%	73	51
Consumable: Stationery, printing and office supplies	803	355	-	1 158	783	375	67,6%	2 778	2 644
Operating leases	215	-	-	215	145	70	67,4%	245	244
Property payments	-	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	179	(84)	-	95	42	53	44,2%	738	636
Training and development	519	(519)	-	-	-	-	-	224	213
Operating payments	56	(1)	-	55	18	37	32,7%	13	-
Venues and facilities	19	(10)	-	9	-	9	-	88	83

**NORTH WEST PROVINCIAL TREASURY
VOTE 07**

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

4.2 Accounting Services									
Economic classification	2020/21							2019/20	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Rental and hiring	-	-	-	-	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	195	270	-	465	456	9	98,1%	217	213
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	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on products and production	-	-	-	-	-	-	-	-	-

**NORTH WEST PROVINCIAL TREASURY
VOTE 07**

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

4.2 Accounting Services									
Economic classification	2020/21							2019/20	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Other transfers to public corporations	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on products and production	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	195	270	-	465	456	9	98,1%	217	213
Social benefits	195	270	-	465	456	9	98,1%	217	213
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	291	(69)	-	222	179	43	80,6%	410	398
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	291	(69)	-	222	179	43	80,6%	410	398
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	291	(69)	-	222	179	43	80,6%	410	398
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	55 093	680	-	55 773	53 723	2 050	96,3%	73 338	72 551

**NORTH WEST PROVINCIAL TREASURY
VOTE 07**

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

4.3 Norms and Standards									
	2020/21							2019/20	
Economic classification	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	3 990	214	-	4 204	4 116	88	97,9%	2 381	2 306
Compensation of employees	3 929	214	-	4 143	4 074	69	98,3%	2 102	2 102
Salaries and wages	3 496	446	-	3 942	3 900	42	98,9%	1 930	1 930
Social contributions	433	(232)	-	201	174	27	86,6%	172	172
Goods and services	61	-	-	61	42	19	68,9%	279	204
Administrative fees	-	-	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-	-	-
Minor assets	4	-	-	4	-	4	-	15	-
Audit costs: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	-	-	-	-	-	-	-	-	-
Communication	10	-	-	10	7	3	70,0%	20	7
Computer services	-	-	-	-	-	-	-	-	-
Consultants: Business and advisory services	-	-	-	-	-	-	-	-	-
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Contractors	-	-	-	-	-	-	-	-	-
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-

**NORTH WEST PROVINCIAL TREASURY
VOTE 07**

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

4.3 Norms and Standards									
Economic classification	2020/21							2019/20	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and supplies	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medsas Inventory Interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	-	-	-	-	-	-	-	10	-
Consumable: Stationery, printing and office supplies	-	-	-	-	-	-	-	74	71
Operating leases	-	-	-	-	-	-	-	-	-
Property payments	-	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	47	-	-	47	35	12	74,5%	160	126
Training and development	-	-	-	-	-	-	-	-	-
Operating payments	-	-	-	-	-	-	-	-	-

**NORTH WEST PROVINCIAL TREASURY
VOTE 07**

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

4.3 Norms and Standards									
Economic classification	2020/21							2019/20	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Venues and facilities	-	-	-	-	-	-	-	-	-
Rental and hiring	-	-	-	-	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	28	-	28	28	-	100,0%	-	-
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	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on products and production	-	-	-	-	-	-	-	-	-

**NORTH WEST PROVINCIAL TREASURY
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**APPROPRIATION STATEMENT
for the year ended 31 March 2021**

4.3 Norms and Standards									
Economic classification	2020/21							2019/20	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Other transfers to public corporations	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on products and production	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	-	28	-	28	28	-	100,0%	-	-
Social benefits	-	28	-	28	28	-	100,0%	-	-
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	-	-	-	-	-	-	-	-	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	-	-	-	-	-	-	-	-	-
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	3 990	242	-	4 232	4 144	88	97,9%	2 381	2 306

**NORTH WEST PROVINCIAL TREASURY
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**APPROPRIATION STATEMENT
for the year ended 31 March 2021**

4.4 Risk Management									
	2020/21							2019/20	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	4 381	(20)	-	4 361	4 271	90	97,9%	4 716	4 555
Compensation of employees	4 302	(6)	-	4 296	4 223	73	98,3%	4 011	4 011
Salaries and wages	3 770	(10)	-	3 760	3 689	71	98,1%	3 507	3 507
Social contributions	532	4	-	536	534	2	99,6%	504	504
Goods and services	79	(14)	-	65	48	17	73,8%	705	544
Administrative fees	-	-	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-	-	-
Minor assets	17	(17)	-	-	-	-	-	16	-
Audit costs: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	6	-	-	6	-	6	-	27	18
Communication	32	-	-	32	30	2	93,8%	54	24
Computer services	-	-	-	-	-	-	-	-	-
Consultants: Business and advisory services	-	-	-	-	-	-	-	-	-
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Contractors	-	-	-	-	-	-	-	-	-
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-

**NORTH WEST PROVINCIAL TREASURY
VOTE 07**

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

4.4 Risk Management									
Economic classification	2020/21							2019/20	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and supplies	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medsas Inventory Interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	7	6	-	13	6	7	46,2%	8	7
Consumable supplies	6	(6)	-	-	-	-	-	104	83
Consumable: Stationery, printing and office supplies	-	-	-	-	-	-	-	-	-
Operating leases	-	-	-	-	-	-	-	-	-
Property payments	-	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	-	-	-	-	-	-	-	74	54
Travel and subsistence	-	-	-	-	-	-	-	260	255
Training and development	11	3	-	14	12	2	85,7%	34	15
Operating payments	-	-	-	-	-	-	-	128	88

**NORTH WEST PROVINCIAL TREASURY
VOTE 07**

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

4.4 Risk Management									
Economic classification	2020/21							2019/20	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Venues and facilities	-	-	-	-	-	-	-	-	-
Rental and hiring	-	-	-	-	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Rent on land	-	6	-	6	6	-	100,0%	-	-
Transfers and subsidies	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on products and production	-	-	-	-	-	-	-	-	-

**NORTH WEST PROVINCIAL TREASURY
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**APPROPRIATION STATEMENT
for the year ended 31 March 2021**

4.4 Risk Management									
	2020/21							2019/20	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Other transfers to public corporations	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on products and production	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	6	-	6	6	-	100,0%	-	-
Households	-	6	-	6	6	-	100,0%	-	-
Social benefits	-	-	-	-	-	-	-	-	-
Other transfers to households	7	19	-	26	19	7	73,1%	53	53
Payments for capital assets	-	-	-	-	-	-	-	-	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	7	19	-	26	19	7	73,1%	53	53
Machinery and equipment	-	-	-	-	-	-	-	-	-
Transport equipment	7	19	-	26	19	7	73,1%	53	53
Other machinery and equipment	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	4 388	5	-	4 393	4 296	97	97,8%	4 769	4 608

**NORTH WEST PROVINCIAL TREASURY
VOTE 07**

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

4.5 Provincial Internal Audit									
	2020/21							2019/20	
Economic classification	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	68 015	(1 202)	-	66 813	65 842	971	98,5%	69 736	69 361
Compensation of employees	54 694	(991)	-	53 703	53 192	511	99,0%	54 483	54 473
Salaries and wages	47 486	(1 007)	-	46 479	46 027	452	99,0%	47 343	47 336
Social contributions	7 208	16	-	7 224	7 165	59	99,2%	7 140	7 137
Goods and services	13 321	(211)	-	13 110	12 650	460	96,5%	15 253	14 888
Administrative fees	-	-	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-	-	-
Minor assets	40	15	-	55	36	19	65,5%	37	11
Audit costs: External	1 800	-	-	1 800	1 769	31	98,3%	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	17	-	-	17	8	9	47,1%	95	91
Communication	396	107	-	503	485	18	96,4%	410	409
Computer services	1 170	(444)	-	726	708	18	97,5%	820	816
Consultants: Business and advisory services	2 978	(57)	-	2 921	2 920	1	100,0%	3 023	3 042
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Contractors	8	(3)	-	5	-	5	-	17	5
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-

**NORTH WEST PROVINCIAL TREASURY
VOTE 07**

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

4.5 Provincial Internal Audit									
Economic classification	2020/21							2019/20	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and supplies	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medsas Inventory Interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	119	53	-	172	144	28	83,7%	216	181
Consumable: Stationery, printing and office supplies	711	(256)	-	455	422	33	92,7%	1 163	1 137
Operating leases	4 950	-	-	4 950	4 806	144	97,1%	5 257	5 253
Property payments	655	290	-	945	882	63	93,3%	1 048	980
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	379	(273)	-	106	52	54	49,1%	1 904	1 708
Training and development	75	79	-	154	150	4	97,4%	631	624
Operating payments	2	277	-	279	268	11	96,1%	570	569

**NORTH WEST PROVINCIAL TREASURY
VOTE 07**

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

4.5 Provincial Internal Audit									
Economic classification	2020/21							2019/20	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Venues and facilities	21	1	-	22	-	22	-	62	62
Rental and hiring	-	-	-	-	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	251	-	-	251	135	116	53,8%	196	137
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	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on products and production	-	-	-	-	-	-	-	-	-

**NORTH WEST PROVINCIAL TREASURY
VOTE 07**

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

4.5 Provincial Internal Audit									
Economic classification	2020/21							2019/20	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Other transfers to public corporations	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on products and production	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	251	-	-	251	135	116	53,8%	196	137
Social benefits	251	-	-	251	135	116	53,8%	196	137
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	48	50	-	98	55	43	56,1%	311	306
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	48	50	-	98	55	43	56,1%	311	306
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	48	50	-	98	55	43	56,1%	311	306
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	68 314	(1 152)	-	67 162	66 032	1 130	98,3%	70 243	69 804

**NORTH WEST PROVINCIAL TREASURY
VOTE 07**

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

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

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

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

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

3. Detail on payments for financial assets

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

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

4.1 Per programme	Final Appropriation	Actual Expenditure	Variance R'000	Variance as a % of Final Appropriation
Administration	129 501	128 886	615	0%
Sustainable Resource Management	111 237	108 342	2 895	3%
Assets and Liabilities Management	41 555	40 778	777	2%
Financial Governance	135 125	131 521	3 604	3%
4.2 Per economic classification				
	Final Appropriation R'000	Actual Expenditure R'000	Variance R'000	Variance as a % of Final Appropriation R'000
Current payments				
Compensation of employees	306 557	304 531	2 026	1%
Goods and services	102 830	97 967	4 863	5%
Interest and rent on land	-	131	-131	0%
Transfers and subsidies				
Provinces and municipalities	-	-	-	0%
Departmental agencies and accounts	-	-	-	-
Higher education institutions	-	-	-	-
Public corporations and private enterprises	-	-	-	-
Foreign governments and international organisations	-	-	-	-
Non-profit institutions	10	10	0	0%
Households	2 229	1 908	321	14%

**NORTH WEST PROVINCIAL TREASURY
VOTE 07**

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

4.2 Per economic classification	Final Appropriation	Actual Expenditure	Variance	Variance as a % of Final Appropriation
	R'000	R'000	R'000	R'000
Payments for capital assets				
Buildings and other fixed structures	-	-	-	0%
Machinery and equipment	5 792	4 980	812	14%
Heritage assets	-	-	-	0%
Specialised military assets	-	-	-	0%
Biological assets	-	-	-	0%
Land and subsoil assets	-	-	-	0%
Intangible assets	-	-	-	0%
Payments for financial assets	-	-	-	0%

The underspending is due to the impact of the COVID-19 lockdown regulations on operations which have been implemented since the end of March 2020. Households are aligned with resignations and retirements.

4.3 Per conditional grant	Final Appropriation	Actual Expenditure	Variance	Variance as a % of Final Appropriation
	R'000	R'000	R'000	R'000

**NORTH WEST PROVINCIAL TREASURY
VOTE 07**

**STATEMENT OF FINANCIAL PERFORMANCE
for the year ended 31 March 2021**

	Note	2020/21 R'000	2019/20 R'000
REVENUE			
Annual appropriation	<u>1</u>	417 418	498 722
Statutory appropriation	<u>2</u>	-	-
Departmental revenue	<u>3</u>	77 289	80 932
NRF Receipts		-	-
Aid assistance		-	-
TOTAL REVENUE		494 707	579 654
EXPENDITURE			
Current expenditure			
Compensation of employees	<u>5</u>	304 531	311 711
Goods and services	<u>6</u>	97 966	176 747
Interest and rent on land	<u>7</u>	131	-
Aid assistance	<u>4</u>	-	-
Total current expenditure		402 628	488 458
Transfers and subsidies			
Transfers and subsidies	<u>9</u>	1 919	1 420
Aid assistance	<u>4</u>	-	-
Total transfers and subsidies		1 919	1 420
Expenditure for capital assets			
Tangible assets	<u>10</u>	4 980	3 277
Intangible assets	<u>10</u>	-	-
Total expenditure for capital assets		4 980	3 277
Unauthorised expenditure approved without funding	<u>11</u>	-	-
Payments for financial assets	<u>8</u>	-	12
TOTAL EXPENDITURE		409 527	493 167
SURPLUS/(DEFICIT) FOR THE YEAR		85 180	86 487

**NORTH WEST PROVINCIAL TREASURY
VOTE 07**

**STATEMENT OF FINANCIAL PERFORMANCE
for the year ended 31 March 2021**

Reconciliation of Net Surplus/(Deficit) for the year

Voted funds		7 891	5 555
Annual appropriation		7 891	5 555
Statutory appropriation			-
Conditional grants		7 891	5 555
Departmental revenue and NRF Receipts	<u>19</u>	77 289	80 932
Aid assistance	<u>4</u>	-	-
SURPLUS/(DEFICIT) FOR THE YEAR		85 180	86 487

**NORTH WEST PROVINCIAL TREASURY
VOTE 07**

**STATEMENT OF FINANCIAL POSITION
for the year ended 31 March 2021**

	Note	2020/21 R'000	2019/20 R'000
ASSETS			
Current assets		8 138	6 019
Unauthorised expenditure	<u>11</u>	-	-
Cash and cash equivalents	<u>12</u>	6 764	5 483
Other financial assets	<u>13</u>	-	-
Prepayments and advances	<u>14</u>	449	207
Receivables	<u>15</u>	925	329
Loans	<u>17</u>	-	-
Aid assistance prepayments	<u>4</u>	-	-
Aid assistance receivable	<u>4</u>	-	-
Non-current assets		17 867	13 588
Investments	<u>16</u>	-	-
Receivables	<u>15</u>	15 170	13 588
Loans	<u>17</u>	-	-
Other financial assets	<u>13</u>	-	-
TOTAL ASSETS		23 308	19 607
LIABILITIES			
Current liabilities		8 159	5 806
Voted funds to be surrendered to the Revenue Fund	<u>18</u>	7 891	5 555
Departmental revenue and NRF Receipts to be surrendered to the Revenue Fund	<u>19</u>	16	33
Bank overdraft	<u>20</u>	-	-
Payables	<u>21</u>	252	218
Aid assistance repayable	<u>4</u>	-	-
Aid assistance unutilised	<u>4</u>	-	-
Non-current liabilities			
Payables	<u>22</u>	-	-
TOTAL LIABILITIES		8 159	5 806
NET ASSETS		15 149	13 801

**NORTH WEST PROVINCIAL TREASURY
VOTE 07**

**STATEMENT OF FINANCIAL POSITION
for the year ended 31 March 2021**

	<i>Note</i>	2020/21 R'000	2019/20 R'000
Represented by:			
Capitalisation reserve		-	-
Recoverable revenue		15 149	13 801
Retained funds		-	-
Revaluation reserves		-	-
TOTAL		15 149	13 801

**NORTH WEST PROVINCIAL TREASURY
VOTE 07**

**STATEMENT OF CHANGES IN NET ASSETS
for the year ended 31 March 2021**

	Note	2020/21 R'000	2019/20 R'000
Capitalisation Reserves			
Opening balance		-	-
Transfers:		-	-
Movement in Equity		-	-
Movement in Operational Funds		-	-
Other movements		-	-
Closing balance		-	-
Recoverable revenue			
Opening balance		13 801	-
Transfers:		1 348	13 801
Irrecoverable amounts written off	8.3	-	-
Debts revised		-	-
Debts recovered (included in departmental receipts)		-	-
Debts raised		1 348	13 801
Closing balance		15 149	13 801
Retained funds			
Opening balance		-	-
Transfer from voted funds to be surrendered (Parliament/Legislatures ONLY)		-	-
Utilised during the year		-	-
Other transfers		-	-
Closing balance		-	-
Revaluation Reserve			
Opening balance		-	-
Revaluation adjustment (Housing departments)		-	-
Transfers		-	-
Other		-	-
Closing balance		-	-
TOTAL		15 149	13 801

**NORTH WEST PROVINCIAL TREASURY
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**CASH FLOW STATEMENT
for the year ended 31 March 2021**

	Note	2020/21 R'000	2019/20 R'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts		644 705	721 660
Annual appropriated funds received	<u>1.1</u>	417 418	498 722
Statutory appropriated funds received	<u>2</u>	-	-
Departmental revenue received	<u>3</u>	285	762
Interest received	<u>3.3</u>	227 002	222 176
NRF Receipts		-	-
Aid assistance received	<u>4</u>	-	-
Net (increase)/decrease in working capital		(804)	(27 200)
Surrendered to Revenue Fund		(232 861)	(226 729)
Surrendered to RDP Fund/Donor		-	-
Current payments		(402 497)	(488 458)
Interest paid	<u>7</u>	(131)	-
Payments for financial assets		-	(12)
Transfers and subsidies paid		(1 919)	(1 420)
Net cash flow available from operating activities	<u>23</u>	6 493	(22 159)
CASH FLOWS FROM INVESTING ACTIVITIES			
Distribution/dividend received			
Payments for capital assets	<u>10</u>	-	174
Proceeds from sale of capital assets	<u>3.4</u>	(4 980)	(3 277)
(Increase)/decrease in loans		2	-
(Increase)/decrease in investments		-	-
(Increase)/decrease in other financial assets		-	-
(Increase)/decrease in non-current receivables	<u>15</u>	(1 582)	13 607
Net cash flows from investing activities		(6 560)	10 504
CASH FLOWS FROM FINANCING ACTIVITIES			
Increase/(decrease) in net assets		1 348	13 801
Increase/(decrease) in non-current payables		-	-
Net cash flows from financing activities		1 348	13 801
Net increase/(decrease) in cash and cash equivalents		1 281	2 146
Cash and cash equivalents at beginning of period		5 483	3 337
Unrealised gains and losses within cash and cash equivalents		-	-
Cash and cash equivalents at end of period	<u>24</u>	6 764	5 483

**NW PROVINCIAL TREASURY
VOTE 07**

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2021

PART A: ACCOUNTING POLICIES

Summary of significant accounting policies	
<p>The financial statements have been prepared in accordance with the following policies, which have been applied consistently in all material aspects, unless otherwise indicated. Management has concluded that the financial statements present fairly the department's primary and secondary information.</p> <p>The historical cost convention has been used, except where otherwise indicated. Management has used assessments and estimates in preparing the annual financial statements. These are based on the best information available at the time of preparation.</p> <p>Where appropriate and meaningful, additional information has been disclosed to enhance the usefulness of the financial statements and to comply with the statutory requirements of the Public Finance Management Act (PFMA), Act 1 of 1999 (as amended by Act 29 of 1999), and the Treasury Regulations issued in terms of the PFMA and the annual Division of Revenue Act.</p>	
1	<p>Basis of preparation</p> <p>The financial statements have been prepared in accordance with the Modified Cash Standard.</p>
2	<p>Going concern</p> <p>The financial statements have been prepared on a going concern basis.</p>
3	<p>Presentation currency</p> <p>Amounts have been presented in the currency of the South African Rand (R) which is also the functional currency of the department.</p>
4	<p>Rounding</p> <p>Unless otherwise stated financial figures have been rounded to the nearest one thousand Rand (R'000).</p>
5	<p>Foreign currency translation</p> <p>Cash flows arising from foreign currency transactions are translated into South African Rands using the spot exchange rates prevailing at the date of payment / receipt.</p>
6	<p>Comparative information</p>
6.1	<p>Prior period comparative information</p> <p>Prior period comparative information has been presented in the current year's financial statements. Where necessary figures included in the prior period financial statements have been reclassified to ensure that the format in which the information is presented is consistent with the format of the current year's financial statements.</p>
6.2	<p>Current year comparison with budget</p> <p>A comparison between the approved, final budget and actual amounts for each programme and economic classification is included in the appropriation statement.</p>
7	<p>Revenue</p>
7.1	<p>Appropriated funds</p> <p>Appropriated funds comprises of departmental allocations as well as direct charges against the</p>

**NW PROVINCIAL TREASURY
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NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2021

	<p>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>
7.2	<p>Departmental revenue</p> <p>Departmental revenue is recognised in the statement of financial performance when received and is subsequently paid into the relevant revenue fund, unless stated otherwise.</p> <p>Any amount owing to the relevant revenue fund at the reporting date is recognised as a payable in the statement of financial position.</p>
7.3	<p>Accrued departmental revenue</p> <p>Accruals in respect of departmental revenue (excluding tax revenue) are recorded in the notes to the financial statements when:</p> <ul style="list-style-type: none"> <input type="checkbox"/> it is probable that the economic benefits or service potential associated with the transaction will flow to the department; and <input type="checkbox"/> the amount of revenue can be measured reliably. <p>The accrued revenue is measured at the fair value of the consideration receivable.</p> <p>Accrued tax revenue (and related interest and / penalties) is measured at amounts receivable from collecting agents.</p> <p>Write-offs are made according to the department's debt write-off policy.</p>
8	<p>Expenditure</p>
8.1	<p>Compensation of employees</p>
8.1.1	<p>Salaries and wages</p> <p>Salaries and wages are recognised in the statement of financial performance on the date of payment.</p>
8.1.2	<p>Social contributions</p> <p>Social contributions made by the department in respect of current employees are recognised in the statement of financial performance on the date of payment.</p> <p>Social contributions made by the department in respect of ex-employees are classified as transfers to households in the statement of financial performance on the date of payment.</p>
8.2	<p>Other expenditure</p> <p>Other expenditure (such as goods and services, transfers and subsidies and payments for capital assets) is recognised in the statement of financial performance on the date of payment. The expense is classified as a capital expense if the total consideration paid is more than the capitalisation threshold.</p>
8.3	<p>Accruals and payables not recognised</p> <p>Accruals and payables not recognised are recorded in the notes to the financial statements at cost</p>

**NW PROVINCIAL TREASURY
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NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2021

	at the reporting date
8.4	Leases
8.4.1	<p>Operating leases</p> <p>Operating lease payments made during the reporting period are recognised as current expenditure in the statement of financial performance on the date of payment.</p> <p>The operating lease commitments are recorded in the notes to the financial statements.</p>
8.4.2	<p>Finance leases</p> <p>Finance lease payments made during the reporting period are recognised as capital expenditure in the statement of financial performance on the date of payment.</p> <p>The finance lease commitments are recorded in the notes to the financial statements and are not apportioned between the capital and interest portions.</p> <p>Finance lease assets acquired at the end of the lease term are recorded and measured at the lower of:</p> <ul style="list-style-type: none"> <input type="checkbox"/> cost, being the fair value of the asset; or <input type="checkbox"/> the sum of the minimum lease payments made, including any payments made to acquire ownership at the end of the lease term, excluding interest.
9	Aid Assistance
9.1	<p>Aid assistance received</p> <p>Aid assistance received in cash is recognised in the statement of financial performance when received. In-kind aid assistance is recorded in the notes to the financial statements on the date of receipt and is measured at fair value.</p> <p>Aid assistance not spent for the intended purpose and any unutilised funds from aid assistance that are required to be refunded to the donor are recognised as a payable in the statement of financial position.</p>
9.2	<p>Aid assistance paid</p> <p>Aid assistance paid is recognised in the statement of financial performance on the date of payment. Aid assistance payments made prior to the receipt of funds are recognised as a receivable in the statement of financial position.</p>
10	<p>Cash and cash equivalents</p> <p>Cash and cash equivalents are stated at cost in the statement of financial position.</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>
11	<p>Prepayments and advances</p> <p>Prepayments and advances are recognised in the statement of financial position when the</p>

**NW PROVINCIAL TREASURY
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NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2021

	<p>department receives or disburses the cash.</p> <p>Prepayments and advances are initially and subsequently measured at cost.</p> <p>Prepayments and Advances are expensed when material and when there is sufficient budget available and it relates to items where the invoice charges are in advance.</p>
12	<p>Loans and receivables</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>
13	<p>Investments</p> <p>Investments are recognised in the statement of financial position at cost.</p>
14	<p>Financial assets</p>
14.1	<p>Financial assets (not covered elsewhere)</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>
14.2	<p>Impairment of financial assets</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>
15	<p>Payables</p> <p>Payables recognised in the statement of financial position at cost.</p>
16	<p>Capital Assets</p>
16.1	<p>Immovable capital assets</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> <p>Subsequent expenditure that is of a capital nature is added to the cost of the asset at the end of the</p>

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

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

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	<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>
21	<p>Changes in accounting estimates and errors</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>
22	<p>Events after the reporting date</p> <p>Events after the reporting date that are classified as adjusting events have been accounted for in the financial statements. The events after the reporting date that are classified as non-adjusting events after the reporting date have been disclosed in the notes to the financial statements.</p>
23	<p>Recoverable revenue</p> <p>Amounts are recognised as recoverable revenue when a payment made in a previous financial year becomes recoverable from a debtor in the current financial year. Amounts are either transferred to the National/Provincial Revenue Fund when recovered or are transferred to the statement of financial performance when written-off.</p>
24	<p>Related party transactions</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>
25	<p>Employee benefits</p> <p>The value of each major class of employee benefit obligation (accruals, payables not recognised and provisions) is disclosed in the Employee benefits note.</p>

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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:

	Final Appropriation	2020/21 Actual Funds Received	Funds not requested/not received	Final Appropriation	2019/20 Appropriation received	Funds not requested /not received
	R'000	R'000	R'000	R'000	R'000	R'000
Administration	129 501	129 501	-	150 655	150 655	-
Sustainable Resource Management	111 237	111 237	-	142 238	142 238	-
Assets and Liabilities Management	41 555	41 555	-	47 526	47 526	-
Financial Governance	135 125	135 125	-	158 303	158 303	-
Total	417 418	417 418	-	498 722	498 722	-

1.2 Conditional grants

	Note	2020/21 R'000	2019/20 R'000
Total grants received	47	-	-
Provincial grants included in Total Grants received		-	-

2. Statutory Appropriation

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

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3. Departmental revenue

	Note	2020/21 R'000	2019/20 R'000
Tax revenue		-	-
Sales of goods and services other than capital assets	3.1	179	177
Fines, penalties and forfeits	3.2	-	-
Interest, dividends and rent on land	3.3	227 002	222 350
Sales of capital assets	3.4	2	-
Transactions in financial assets and liabilities	3.5	106	585
Transfer received	3.6	-	-
Total revenue collected		227 289	223 112
Less: Own revenue included in appropriation	<u>19</u>	150 000	142 180
Departmental revenue collected		77 289	80 932

3.1 Sales of goods and services other than capital assets

	Note	2020/21 R'000	2019/20 R'000
	<u>3</u>		
Sales of goods and services produced by the department		179	177
Sales by market establishment		-	-
Administrative fees		-	-
Other sales		179	177
Sales of scrap, waste and other used current goods		-	-
Total		179	177

3.2 Fines, penalties and forfeits

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

3.3 Interest, dividends and rent on land

	Note	2020/21 R'000	2019/20 R'000
	<u>3</u>		
Interest		227 002	222 176
Dividends		-	174
Rent on land		-	-
Total		227 002	222 350

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3.4 Sale of capital assets

	Note	2020/21 R'000	2019/20 R'000
	<u>3</u>		
Tangible assets			
Buildings and other fixed structures	41	-	-
Machinery and equipment	39	2	-
Heritage assets	39,41	-	-
Specialised military assets	39	-	-
Land and subsoil assets	41	-	-
Biological assets	39	-	-
Intangible assets			
Software	40	-	-
Mastheads and publishing titles	40	-	-
Patents, licences, copyright, brand names, trademarks	40	-	-
Recipes, formulae, prototypes, designs, models	40	-	-
Services and operating rights	40	-	-
Total		2	-

3.5 Transactions in financial assets and liabilities

	Note	2020/21 R'000	2019/20 R'000
	<u>3</u>		
Loans and advances			
Receivables		-	-
Forex gain		-	-
Stale cheques written back		-	-
Other Receipts including Recoverable Revenue		106	585
Gains on GFECRA		-	-
Total		106	585

3.6 Transfers received

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

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

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

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

4. Aid assistance

	<i>Note</i>	2020/21 R'000	2019/20 R'000
Opening Balance		-	-
Prior period error		-	-
As restated		-	-
Transferred from statement of financial performance		-	-
Transfers to or from retained funds		-	-
Paid during the year		-	-
Closing Balance		-	-

4.1 Analysis of balance by source

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

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4.2 Analysis of balance

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

i. Aid assistance prepayments (expensed)

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

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

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4.3 Prior period error

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

4.4 Aid assistance expenditure per economic classification

	<i>Note</i>	2020/21 R'000	2019/20 R'000
Current		-	-
Capital	<u>10</u>	-	-
Transfers and subsidies		-	-
Total aid assistance expenditure		-	-

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

	<i>Note</i>	2020/21 R'000	2019/20 R'000
<i>List in-kind donations received</i>		-	-
Total		-	-

5. Compensation of employees

5.1 Salaries and Wages

	<i>Note</i>	2020/21 R'000	2019/20 R'000
Basic salary		217 798	222 941
Performance award		2 181	3 593
Service Based		698	622
Compensative/circumstantial		2 668	3 775
Periodic payments		-	-
Other non-pensionable allowances		42 387	41 810
Total		265 732	272 741

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5.2 Social contributions

	Note	2020/21 R'000	2019/20 R'000
Employer contributions		26 637	27 402
Pension		12 105	11 514
Medical		-	-
UIF		57	54
Bargaining council		-	-
Official unions and associations		-	-
Insurance		-	-
Total		38 799	38 970
Total compensation of employees		304 531	311 711
Average number of employees		609	625

6. Goods and services

	Note	2020/21 R'000	2019/20 R'000
Administrative fees		1 268	2 373
Advertising		1 981	2 456
Minor assets	<u>6.1</u>	2 363	274
Bursaries (employees)		685	740
Catering		721	3 037
Communication		12 822	23 295
Computer services	<u>6.2</u>	5 695	6 775
Consultants: Business and advisory services	6.9	40 031	62 291
Infrastructure and planning services		-	-
Laboratory services		-	-
Scientific and technological services		-	-
Legal services		305	577
Contractors		340	759
Agency and support / outsourced services		-	-
Entertainment		-	-
Audit cost – external	<u>6.3</u>	6 548	9 634
Fleet services		2 470	3 655
Inventory	<u>6.4</u>	-	-
Consumables	6.5	7 043	13 932
Housing		-	-
Operating leases		8 751	9 514
Property payments	<u>6.6</u>	2 783	3 255
Rental and hiring		63	-
Transport provided as part of the departmental activities		-	157
Travel and subsistence	<u>6.7</u>	1 970	18 480
Venues and facilities		184	3 557
Training and development		1 181	10 834
Other operating expenditure	<u>6.8</u>	762	1 152
Total		97 966	176 747

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6.1 Minor assets

	Note <u>6</u>	2020/21 R'000	2019/20 R'000
Tangible assets		2 363	274
Buildings and other fixed structures		-	-
Biological assets		-	-
Heritage assets		-	-
Machinery and equipment		2 363	274
Transport assets		-	-
Specialised military assets		-	-
Intangible assets		-	-
Software		-	-
Mastheads and publishing titles		-	-
Patents, licences, copyright, brand names, trademarks		-	-
Recipes, formulae, prototypes, designs, models		-	-
Services and operating rights		-	-
Total		2 363	274

6.2 Computer services

	Note <u>6</u>	2020/21 R'000	2019/20 R'000
SITA computer services			
External computer service providers		490	525
Total		5 205	6 250
		5 695	6 775

6.3 Audit cost – External

	Note <u>6</u>	2020/21 R'000	2019/20 R'000
Regularity audits		4 779	6 485
Performance audits		-	-
Investigations		1 769	3 149
Environmental audits		-	-
Computer audits		-	-
Total		6 548	9 634

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6.4 Inventory

	Note <u>6</u>	2020/21 R'000	2019/20 R'000
Clothing material and accessories		-	-
Farming supplies		-	-
Food and food supplies		-	-
Fuel, oil and gas		-	-
Learning, teaching and support material		-	-
Materials and supplies		-	-
Medical supplies		-	-
Medicine		-	-
Medsas inventory interface		-	-
Other supplies	6.4.1	-	-
Total		-	-

6.4.1 Other supplies

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

6.5 Consumables

	Note <u>6</u>	2020/21 R'000	2019/20 R'000
Consumable supplies		2 699	2 208
Uniform and clothing		24	247
Household supplies		1 224	955
Building material and supplies		-	-
Communication accessories		-	352
IT consumables		239	294
Other consumables		1 212	360
Stationery, printing and office supplies		4 344	11 724
Total		7 043	13 932

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6.6 Property payments

	Note <u>6</u>	2020/21 R'000	2019/20 R'000
Municipal services		663	721
Property management fees		-	-
Property maintenance and repairs		658	1 565
Other		1 462	969
Total		2 783	3 255

6.7 Travel and subsistence

	Note <u>6</u>	2020/21 R'000	2019/20 R'000
Local		1 970	18 329
Foreign		-	151
Total		1 970	18 480

6.8 Other operating expenditure

	Note <u>6</u>	2020/21 R'000	2019/20 R'000
Professional bodies, membership and subscription fees		702	914
Resettlement costs		34	141
Other		26	97
Total		762	1 152

7. Interest and rent on land

	Note	2020/21 R'000	2019/20 R'000
Interest paid		131	-
Rent on land		-	-
Total		131	-

8. Payments for financial assets

	Note	2020/21 R'000	2019/20 R'000
Material losses through criminal conduct		-	-
Theft	8.4	-	-
Other material losses	8.1	-	-
Purchase of equity		-	-
Extension of loans for policy purposes		-	-
Other material losses written off	8.2	-	-
Debts written off	8.3	-	12
Forex losses	8.5	-	-
Debt take overs		-	-
Losses on GFECRA		-	-
Total		-	12

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8.1	Other material losses	<i>Note</i> 8	2020/21 R'000	2019/20 R'000
	Nature of other material losses (Group major categories, but list material items)			
	Incident Disciplinary Steps taken/ Criminal proceedings			
	Total		-	-
8.2	Other material losses written off	<i>Note</i> 8	2020/21 R'000	2019/20 R'000
	Nature of losses			
	Total		-	-
8.3	Debts written off	<i>Note</i> 8	2020/21 R'000	2019/20 R'000
	Nature of debts written off			
	Irregular expenditure written off		-	-
	Total		-	-
	Recoverable revenue written off		-	-
	Total		-	-
	Other debt written off			
	Staff debt written off in line with the departmental debt policy		-	12
	Total		-	-
	Total debt written off		-	12
8.4	Details of theft	<i>Note</i> 8	2020/21 R'000	2019/20 R'000
	Nature of theft			
	Total		-	-

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8.5 Forex losses

	Note 8	2020/21 R'000	2019/20 R'000
Nature of losses		-	-
Total		-	-

9. Transfers and subsidies

	Note	2020/21 R'000	2019/20 R'000
Provinces and municipalities	48, 49	-	-
Departmental agencies and accounts	Annexure 1B	-	-
Higher education institutions	Annexure 1C	-	-
Foreign governments and international organisations	Annexure 1E	-	-
Public corporations and private enterprises	Annexure 1D	-	-
Non-profit institutions	Annexure 1F	10	169
Households	Annexure 1G	1 909	1 251
Total		1 919	1 420

10. Expenditure for capital assets

	Note	2020/21 R'000	2019/20 R'000
Tangible assets		4 980	3 277
Buildings and other fixed structures	40	-	-
Heritage assets	39, 41	-	-
Machinery and equipment	39	4 980	3 277
Specialised military assets	39	-	-
Land and subsoil assets	41	-	-
Biological assets	39	-	-
Intangible assets		-	-
Software	40	-	-
Mastheads and publishing titles	40	-	-
Patents, licences, copyright, brand names, trademarks	40	-	-
Recipes, formulae, prototypes, designs, models	40	-	-
Services and operating rights	40	-	-
Total		4 980	3 277

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	Note	2020/21 R'000	2019/20 R'000
The following amounts have been included as project costs in Expenditure for capital assets			
Compensation of employees		-	-
Goods and services		-	-
Total		-	-

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

	Voted funds R'000	Aid assistance R'000	Total R'000
Tangible assets	4 980	-	4 980
Buildings and other fixed structures	-	-	-
Heritage assets	-	-	-
Machinery and equipment	4 980	-	4 980
Specialised military assets	-	-	-
Land and subsoil assets	-	-	-
Biological assets	-	-	-
Intangible assets	-	-	-
Software	-	-	-
Mastheads and publishing titles	-	-	-
Patents, licences, copyright, brand names, trademarks	-	-	-
Recipes, formulae, prototypes, designs, models	-	-	-
Services and operating rights	-	-	-
Total	4 980	-	4 980

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

	Voted funds R'000	Aid assistance R'000	Total R'000
Tangible assets	3 277	-	3 277
Buildings and other fixed structures	-	-	-
Heritage assets	-	-	-
Machinery and equipment	3 277	-	3 277
Specialised military assets	-	-	-
Land and subsoil assets	-	-	-
Biological assets	-	-	-

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	Voted funds R'000	Aid assistance R'000	Total R'000
Intangible assets	-	-	-
Software	-	-	-
Mastheads and publishing titles	-	-	-
Patents, licences, copyright, brand names, trademarks	-	-	-
Recipes, formulae, prototypes, designs, models	-	-	-
Services and operating rights	-	-	-
Total	3 277	-	3 277

10.3 Finance lease expenditure included in Expenditure for capital assets

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

11. Unauthorised expenditure

11.1 Reconciliation of unauthorised expenditure

	<i>Note</i> 2020/21 R'000	2019/20 R'000
Opening balance	-	-
Prior period error	-	-
As restated	-	-
Unauthorised expenditure – discovered in current year (as restated)	-	-
Less: Amounts approved by Parliament/Legislature with funding	-	-
Less: Amounts approved by Parliament/Legislature without funding and derecognised	-	-
Capital	-	-
Current	-	-
Transfers and subsidies	-	-
Less: Amounts recoverable	-	-
Less: Amounts written off	-	-

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Closing balance	-	-
Analysis of closing balance		
Unauthorised expenditure awaiting authorisation	-	-
Unauthorised expenditure approved without funding and not derecognised	-	-
	-	-
Total	-	-

11.2 Analysis of unauthorised expenditure awaiting authorisation per economic classification

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

11.3 Analysis of unauthorised expenditure awaiting authorisation per type

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

11.4 Details of unauthorised expenditure – current year

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

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11.5 Prior period error

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

12. Cash and cash equivalents

	<i>Note</i>	2020/21 R'000	2019/20 R'000
Consolidated Paymaster General Account		6 764	5 483
Cash receipts		-	-
Disbursements		-	-
Cash on hand		-	-
Investments (Domestic)		-	-
Investments (Foreign)		-	-
Total		6 764	5 483

13. Other financial assets

	<i>Note</i>	2020/21 R'000	2019/20 R'000
Current			
Local			
Total		-	-
Foreign			
Total		-	-
Total Current other financial assets		-	-

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	<i>Note</i>	2020/21 R'000	2019/20 R'000
Non-current			
Local			
Total		-	-
Foreign			
Total		-	-
Total Non-current other financial assets		-	-

14. Prepayments and advances

	<i>Note</i>	2020/21 R'000	2019/20 R'000
Staff advances		-	-
Travel and subsistence		-	-
Prepayments (Not expensed)	14.2	-	-
Advances paid (Not expensed)	14.1	449	207
SOCPEN advances		-	-
Total		449	207

14.1 Advances paid (Not expensed)

	<i>Note</i>	Balance as at 1 April 2020	Less: Amount expensed in current year	Add or Less: Other	Add: Current Year advances	Balance as at 31 March 2021
		R'000	R'000	R'000	R'000	R'000
National departments	14	207	(171)	(44)	457	449
Provincial departments		-				-
Public entities		-				-
Other entities		-				-
Total		207	(171)	(44)	457	449

Advances were paid to Government Communications for the Budget Speech

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<i>Note</i>	Balance as at 1 April 2019	Less: Amount expensed in current year	Add or Less: Other	Add: Current Year advances	Balance as at 31 March 2020
	R'000	R'000	R'000	R'000	R'000
14	119	(119)	(111)	318	207
National departments	-	-	-	-	-
Provincial departments	-	-	-	-	-
Public entities	-	-	-	-	-
Other entities	-	-	-	-	-
Total	119	(119)	(111)	318	207

Advances were paid to Government Communications for the Budget Speech

14.2 Prepayments (Not expensed)

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

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

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14.3 Prepayments (Expensed)

<i>Note</i>	Amount as at 1 April 2020	Less: Received in the current year	Add or Less: Other	Add: Current Year prepayments	Amount as at 31 March 2021
	R'000	R'000	R'000	R'000	R'000
Goods and services	3 759	(3 586)	-	821	994
Interest and rent on land	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-
Capital assets	-	-	-	-	-
Other	-	-	-	-	-
Total	3 759	(3 586)	-	821	994

Prepayments relate to annual licence fees and membership fees which are required to be paid upfront. Prepayments relating to prior year that still have a prepayment portion as at year end amounts to R173,000.00

<i>Note</i>	Amount as at 1 April 2019	Less: Received in the current year	Add or Less: Other	Add: Current Year prepayments	Amount as at 31 March 2020
	R'000	R'000	R'000	R'000	R'000
Goods and services	5 988	(5 403)	-	3 174	3 759
Interest and rent on land	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-
Capital assets	-	-	-	-	-
Other	-	-	-	-	-
Total	5 988	(5 403)	-	3 174	3 759

Prepayments relate to annual licence fees and membership fees which are required to be paid upfront. Prepayments relating to prior year that still have a prepayment portion as at year end amounts to R585,000.00.

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14.4 Advances paid (Expensed)

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

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

15. Receivables

	<i>Note</i>	2020/21			2019/20		
		Current R'000	Non- current R'000	Total R'000	Current R'000	Non- current R'000	Total R'000
Claims recoverable	<u>15.1</u>	919	6	925	37	-	37
Trade receivables	<u>15.2</u>	-	-	-	-	-	-
Recoverable expenditure	<u>15.3</u>	-	-	-	38	-	38
Staff debt	<u>15.4</u>	6	252	258	254	1	255
Fruitless and wasteful expenditure	<u>15.6</u>	-	-	-	-	-	-
Other receivables	<u>15.5</u>	-	14 912	14 912	-	13 587	13 587
Total		925	15 170	16 905	329	13 588	13 917

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15.1 Claims recoverable

	Note 15	2020/21 R'000	2019/20 R'000
National departments		60	16
Provincial departments		17	6
Foreign governments		-	-
Public entities		848	15
Private enterprises		-	-
Higher education institutions		-	-
Households and non-profit institutions		-	-
Local governments		-	-
Total		925	37

15.2 Trade receivables

	Note 15	2020/21 R'000	2019/20 R'000
Total		-	-

15.3 Recoverable expenditure (disallowance accounts)

	Note 15	2020/21 R'000	2019/20 R'000
Reversal of employee salary (not entitled)		-	36
Recoverable from Pension		-	2
Total		-	38

15.4 Staff debt

	Note 15	2020/21 R'000	2019/20 R'000
Salary related (Tax under deduction, recovery from employees and salary overpayments)		44	41
Tax under-deduction of former employees		214	214
Total		258	255

15.5 Other receivables

	Note 15	2020/21 R'000	2019/20 R'000
Recovery of prior year's irregular expenditure		13 587	13 587
Interest on prior year's irregular expenditure		1 325	-
Total		14 912	13 587

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15.6 Fruitless and wasteful expenditure

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

15.7 Impairment of receivables

	Note	2020/21 R'000	2019/20 R'000
Estimate of impairment of receivables		15 164	13 801
Total		<u>15 164</u>	<u>13 801</u>

16. Investments

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

16.1 Impairment of investments

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

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17. Loans

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

17.1 Impairment of loans

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

18. Voted funds to be surrendered to the Revenue Fund

	<i>Note</i>	2020/21 R'000	2019/20 R'000
Opening balance		5 555	1 666
Prior period error	18.2	-	-
As restated		5 555	1 666
Transfer from statement of financial performance (as restated)		7 891	5 555
Add: Unauthorised expenditure for current year	11	-	-
Voted funds not requested/not received	1.1	-	-
Transferred to retained revenue to defray excess expenditure (PARLIAMENT/LEGISLATURES ONLY)	18.1	-	-
Paid during the year		(5 555)	(1 666)
Closing balance		<u>7 891</u>	<u>5 555</u>

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

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

18.2 Prior period error

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

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

	Note	2020/21 R'000	2019/20 R'000
Opening balance		33	1 984
Prior period error	19.1	-	-
As restated		33	1 984
Transfer from Statement of Financial Performance (as restated)		77 289	80 932
Own revenue included in appropriation		150 000	142 180
Transfer from aid assistance	4	-	-
Transfer to voted funds to defray expenditure (Parliament/Legislatures ONLY)	18.1	-	-
Paid during the year		(227 306)	(225 063)
Closing balance		<u>16</u>	<u>33</u>

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19.1 Prior period error

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

20. Bank Overdraft

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

21. Payables – current

	<i>Note</i>	2020/21 R'000	2019/20 R'000
Amounts owing to other entities		-	-
Advances received	<u>21.1</u>	-	-
Clearing accounts	<u>21.2</u>	249	193
Other payables	<u>21.3</u>	3	25
Total		252	218

21.1 Advances received

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

21.2 Clearing accounts

	<i>Note</i>	2020/21 R'000	2019/20 R'000
Owing to Receiver of Revenue		156	182
Owing to Employee through GEHS		93	11
Total		249	193

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21.3 Other payables

	<i>Note</i> 21	2020/21 R'000	2019/20 R'000
Owing to Department of Public Works		3	2
Money incorrectly deposited into the Department's account		-	23
Total		3	25

22. Payables – non-current

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

22.1 Advances received

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

22.2 Other payables

	<i>Note</i> 22	2020/21 R'000	2019/20 R'000
Total		-	-

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23. Net cash flow available from operating activities

	<i>Note</i>	2020/21 R'000	2019/20 R'000
Net surplus/(deficit) as per Statement of Financial Performance		85 180	86 487
Add back non cash/cash movements not deemed operating activities		(78 687)	(108 646)
(Increase)/decrease in receivables		(596)	(27 248)
(Increase)/decrease in prepayments and advances		(242)	(88)
(Increase)/decrease in other current assets		-	-
Increase/(decrease) in payables – current		34	136
Proceeds from sale of capital assets		(2)	-
Proceeds from sale of investments		-	-
(Increase)/decrease in other financial assets		-	-
Expenditure on capital assets		4 980	3 277
Surrenders to Revenue Fund		(232 861)	(226 729)
Surrenders to RDP Fund/Donor		-	-
Voted funds not requested/not received		-	-
Own revenue included in appropriation		150 000	142 180
Other non-cash items		-	(174)
Net cash flow generated by operating activities		6 493	(22 159)

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

	<i>Note</i>	2020/21 R'000	2019/20 R'000
Consolidated Paymaster General account		6 764	5 483
Fund requisition account		-	-
Cash receipts		-	-
Disbursements		-	-
Cash on hand		-	-
Cash with commercial banks (Local)		-	-
Cash with commercial banks (Foreign)		-	-
Total		6 764	5 483

25. Contingent liabilities and contingent assets

25.1 Contingent liabilities

Liable to	Nature	<i>Note</i>	2020/21 R'000	2019/20 R'000
Motor vehicle guarantees	Employees	<i>Annex 3A</i>	-	-
Housing loan guarantees	Employees	<i>Annex 3A</i>	-	-
Other guarantees		<i>Annex 3A</i>	-	-
Claims against the department		<i>Annex 3B</i>	2 100	2 100
Intergovernmental payables (unconfirmed)		<i>Annex 5</i>	-	-

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balances)

Environmental rehabilitation liability	<i>Annex 3B</i>	-	-
Other	<i>Annex 3B</i>	-	-
Total		2 100	2 100

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

The Labour Appeal Court (LAC) declared the salary increases for 2020/2021 financial year unlawful and invalid. The matter has been referred to the Constitutional Court and will be heard after the reporting date. The LAC ruling has been appealed and referred to the Constitutional Court. The ruling by the Constitutional Court will confirm if the Department will be obligated to pay the salary increase in dispute.

25.2 Contingent assets

	<i>Note</i>	2020/21 R'000	2019/20 R'000
Nature of contingent asset			
Total		-	-

26. Capital commitments

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

27. Accruals and payables not recognised

27.1 Accruals

	2020/21 R'000			2019/20 R'000
Listed by economic classification	30 Days	30+ Days	Total	Total
Goods and services	11 061	-	11 061	5 598
Interest and rent on land	-	-	-	-
Transfers and subsidies	-	-	-	-
Capital assets	-	-	-	-
Other	-	-	-	-
Total	11 061	-	11 061	5 598

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	Note	2020/21 R'000	2019/20 R'000
Listed by programme level			
Administration		425	1 392
Sustainable Resource Management		9 067	2 093
Assets and Liabilities		198	172
Financial Governance		1 371	1 942
Total		11 061	5 598

Material accruals include Telkom, Auditor General and professional services payments. These invoices were received after year end.

27.2 Payables not recognised

			2020/21 R'000	2019/20 R'000
Listed by economic classification				
	30 Days	30+ Days	Total	Total
Goods and services	388	-	388	-
Interest and rent on land	-	-	-	-
Transfers and subsidies	-	-	-	-
Capital assets	-	-	-	-
Other	-	-	-	-
Total	388	-	388	-

	Note	2020/21 R'000	2019/20 R'000
Listed by programme level			
Administration		39	-
Sustainable Resource Management		8	-
Assets and Liabilities		2	-
Financial Governance		339	-
Total		388	-

	Note	2020/21 R'000	2019/20 R'000
Included in the above totals are the following:			
Confirmed balances with other departments	Annex 5	81	242
Confirmed balances with other government entities	Annex 5	-	-
Total		81	242

Material payables include payments to audit committee members effected after year end which related to audit committee meetings held before year end.

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28. Employee benefits

	<i>Note</i>	2020/21	2019/20
		R'000	R'000
Leave entitlement		20 352	13 827
Service bonus		8 536	8 845
Performance awards		1 600	2 523
Capped leave		5 337	6 346
Other		653	657
Total		36 478	32 198

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 R309,000.00.

Salary related Payables and Accruals to the value of R344,000.00 are also included under other in line with the National Treasury Accounting Manual for Expenditure.

Negative leave included in leave entitlement amounts to R52,000.00 Negative Leave credits is due to the fact that employees receive credits pro- rata for the year annually in January.

29. Lease commitments

29.1 Operating leases

2020/21	Specialised military equipment R'000	Land R'000	Buildings and other fixed structures R'000	Machinery and equipment R'000	Total R'000
Not later than 1 year	-	-	8 575	289	8 864
Later than 1 year and not later than 5 years	-	-	251	-	251
Later than five years	-	-	-	-	-
Total lease commitments	-	-	8 826	289	9 115

2019/20	Specialised military equipment R'000	Land R'000	Buildings and other fixed structures R'000	Machinery and equipment R'000	Total R'000
Not later than 1 year	-	-	7 820	1 232	9 052
Later than 1 year and not later than 5 years	-	-	641	289	930
Later than five years	-	-	-	-	-
Total lease commitments	-	-	8 461	1 521	9 982

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

29.2 Finance leases **

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

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

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

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

29.3 Operating lease future revenue**

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

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

30. Accrued departmental revenue

	<i>Note</i>	2020/21 R'000	2019/20 R'000
Tax revenue		-	-
Sales of goods and services other than capital assets		-	-
Fines, penalties and forfeits		-	-
Interest, dividends and rent on land		24 618	50 922
Sales of capital assets		-	-
Transactions in financial assets and liabilities		69	168
Transfers received		-	-
Other		-	-
Total		24 687	51 090

30.1 Analysis of accrued departmental revenue

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	Note	2020/21 R'000	2019/20 R'000
Opening balance		51 090	24 286
Less: amounts received		50 859	24 286
Less: services received in lieu of cash		-	-
Add: amounts recorded		24 501	51 090
Less: amounts written-off/reversed as irrecoverable		-	-
Less: amounts transferred to receivables for recovery		45	-
Closing balance		24 687	51 090

30.2 Accrued department revenue written off

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

30.3 Impairment of accrued departmental revenue

	Note	2020/21 R'000	2019/20 R'000
Estimate of impairment of accrued departmental revenue		14	14
Total		14	14

31. Irregular expenditure

Reconciliation of irregular expenditure

	Note	2020/21 R'000	2019/20 R'000
Opening balance		-	16 305
Prior period error		-	-
As restated		-	16 305
Add: Irregular expenditure – relating to prior year		-	-
Add: Irregular expenditure – relating to current year		-	-
Less: Prior year amounts condoned		-	-
Less: Current year amounts condoned		-	-
Less: Prior year amounts not condoned and removed		-	-
Less: Current year amounts not condoned and removed		-	-
Less: Amounts recoverable (current and prior year)	15	-	(13 587)
Less: Amounts written off		-	(2 718)
Closing balance		-	-

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	<i>Note</i>	2020/21 R'000	2019/20 R'000
Analysis of closing balance			
Current year		-	-
Prior years		-	-
Total		-	-
31.1	Details of current and prior year irregular expenditure – added current year (under determination and investigation)		
	Incident	Disciplinary steps taken/criminal proceedings	2020/21 R'000
			-
			-
	Total		-
31.2	Details of irregular expenditure condoned		
	Incident	Condoned by (relevant authority)	2020/21 R'000
			-
	Total		-
31.3	Details of irregular expenditure recoverable (not condoned)		
	Incident		2020/21 R'000
			-
	Total		-
31.4	Details of irregular expenditure removed - (not condoned)		
	Incident	Not condoned by (relevant authority)	2020/21 R'000
			-
	Total		-
31.5	Details of irregular expenditures written off (irrecoverable)		
	Incident		2020/21 R'000
			-
	Total		-
31.6	Details of irregular expenditures under assessment (not included in the main note)		

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Incident		2020/21 R'000
		<hr/>
Total		- <hr/>
31.7 Prior period error		2019/20 R'000
	<i>Note</i>	
Nature of prior period error		
Relating to 2018/19 <i>[affecting the opening balance]</i>		<div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto; text-align: center;">-</div>
Relating to 2019/20		<div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto; text-align: center;">-</div>
Total		- <hr/>
31.8 Details of the non-compliance where an institution is involved in an inter-institutional arrangement		
Incident		2020/21 R'000
		<hr/>
Total		- <hr/>
32. Fruitless and wasteful expenditure		
32.1 Reconciliation of fruitless and wasteful expenditure		
	<i>Note</i>	
		2020/21 R'000
		2019/20 R'000
Opening balance		1
Prior period error		- <hr/>
As restated		1
Fruitless and wasteful expenditure – relating to prior year		-
Fruitless and wasteful expenditure – relating to current year		131
Less: Amounts recoverable	15.6	-
Less: Amounts written off		- <hr/>
Closing balance		1 <hr/>

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

Incident	Disciplinary steps taken/criminal proceedings	2020/21 R'000
SARS Interest	No disciplinary steps taken as the investigation revealed that no official could be held liable.	131
Total		<u><u>131</u></u>

**32.3 Details of fruitless and wasteful expenditure recoverable
Incident**

	2020/21 R'000
Total	<u><u>-</u></u>

**32.4 Details of fruitless and wasteful expenditure written off
Incident**

	2020/21 R'000
SARS interest that was debited from the bank account. The amount has been written off in terms of paragraph .51 of Chapter 9 of the Modified Cash Standards	131
Write-off of penalty charged for late submission of log sheets in April 2018	1
Total	<u><u>132</u></u>

32.5 Prior period error

	<i>Note</i>	2019/20 R'000
Nature of prior period error		
Relating to 2018/19 <i>[affecting the opening balance]</i>		-
Relating to 2020/21		-
Total		<u><u>-</u></u>

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32.6 Details of fruitless and wasteful expenditures under assessment (not included in the main note)

Incident	2020/21 R'000
Total	-

33. Related party transactions

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

Payments made	<i>Note</i>	2020/21 R'000	2019/20 R'000
Compensation of employees		-	-
Goods and services		-	-
Interest and rent on land		-	-
Expenditure for capital assets		-	-
Payments for financial assets		-	-
Transfers and subsidies		-	-
Total		-	-

Year end balances arising from revenue/payments	<i>Note</i>	2020/21 R'000	2019/20 R'000
Receivables from related parties		-	-
Payables to related parties		-	-
Total		-	-

Loans to /from related parties	<i>Note</i>	2020/21 R'000	2019/20 R'000
Non-interest bearing loans to/(from)		-	-
Interest bearing loans to/(from)		-	-
Total		-	-

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	<i>Note</i>	2020/21 R'000	2019/20 R'000
Other			
Guarantees issued/received		-	-
<i>List other contingent liabilities between department and related party</i>		-	-
Total		-	-

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

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 Cabinet resolved to invoke section 100(1)(a) of the Constitution on 23 May 2018 at the department, together with interventions at other provincial departments. In this regard an Inter-Ministerial Task Team (IMTT) was established and constituted of several ministers to address the challenges facing the province.

34. Key management personnel

	No. of Individuals	2020/21 R'000	2019/20 R'000
Political office bearers (provide detail below)	1	1 978	1 980
Level 15 to 16	2	3 968	3 956
Level 14 (incl CFO)	10	13 482	12 462
Family members of key management personnel	1	168	126
Total		19 596	18 524

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Key management personnel (Parliament/Legislatures)

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

35. Public Private Partnership

	Note	2020/21 R'000	2019/20 R'000
Concession fee received		-	-
Base fee received		-	-
Variable fee received		-	-
Other fees received (Specify)		-	-
Unitary fee paid		-	-
Fixed component		-	-
Indexed component		-	-
Analysis of indexed component		-	-
Compensation of employees		-	-
Goods and services (excluding lease payments)		-	-
Operating leases		-	-
Interest		-	-
Capital / (Liabilities)		-	-
Tangible rights		-	-
Intangible rights		-	-
Property		-	-
Plant and equipment		-	-
Loans		-	-
Other		-	-
Prepayments and advances		-	-
Pre-production obligations		-	-
Other obligations		-	-
		<u>-</u>	<u>-</u>

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

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

37. Provisions

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

37.1 Reconciliation of movement in provisions – 2020/21

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

Reconciliation of movement in provisions – 2019/20

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

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38. Non-adjusting events after reporting date

Nature of event	2020/21 R'000
Total	-

39. Movable Tangible Capital Assets

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

	Opening balance R'000	Value adjustments R'000	Additions R'000	Disposals R'000	Closing Balance R'000
HERITAGE ASSETS	-	-	-	-	-
Heritage assets	-	-	-	-	-
MACHINERY AND EQUIPMENT	41 335	-	4 980	3 503	42 812
Transport assets	-	-	684	684	-
Computer equipment	21 673	-	2 006	2 399	21 280
Furniture and office equipment	11 290	-	1 070	138	12 222
Other machinery and equipment	8 372	-	1 220	282	9 310
SPECIALISED MILITARY ASSETS	-	-	-	-	-
Specialised military assets	-	-	-	-	-
BIOLOGICAL ASSETS	-	-	-	-	-
Biological assets	-	-	-	-	-
TOTAL MOVABLE TANGIBLE CAPITAL ASSETS	41 335	-	4 980	3 503	42 812

Movable Tangible Capital Assets under investigation

	Number	Value R'000
Included in the above total of the movable tangible capital assets per the asset register are assets that are under investigation:		
Heritage assets	-	-
Machinery and equipment	134	2 056
Specialised military assets	-	-
Biological assets	-	-

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

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**NOTES TO THE ANNUAL FINANCIAL STATEMENTS
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39.1 Additions

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

	Cash	Non-cash	Capital work-in- progress current costs and finance lease payments	Received current, not paid (Paid current year, received prior year	Total
	R'000	R'000	R'000	R'000	R'000
HERITAGE ASSETS	-	-	-	-	-
Heritage assets	-	-	-	-	-
MACHINERY AND EQUIPMENT	4 980	-	-	-	4 980
Transport assets	684				684
Computer equipment	2 006				2 006
Furniture and office equipment	1 070				1 070
Other machinery and equipment	1 220	-	-	-	1 220
SPECIALISED MILITARY ASSETS	-	-	-	-	-
Specialised military assets	-	-	-	-	-
BIOLOGICAL ASSETS	-	-	-	-	-
Biological assets	-	-	-	-	-
TOTAL MOVABLE TANGIBLE CAPITAL ASSETS	4 980	-	-	-	4 980

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**NOTES TO THE ANNUAL FINANCIAL STATEMENTS
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39.2 Disposals

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

	Sold for cash	Non-cash disposal	Total disposals	Cash Received Actual
	R'000	R'000	R'000	R'000
HERITAGE ASSETS	-	-	-	-
Heritage assets	-	-	-	-
MACHINERY AND EQUIPMENT	1 731	1 772	3 503	2
Transport assets	-	684	684	-
Computer equipment	1 431	968	2 399	-
Furniture and office equipment	87	51	138	-
Other machinery and equipment	213	69	282	2
SPECIALISED MILITARY ASSETS	-	-	-	-
Specialised military assets	-	-	-	-
BIOLOGICAL ASSETS	-	-	-	-
Biological assets	-	-	-	-
TOTAL DISPOSAL OF MOVABLE TANGIBLE CAPITAL ASSETS	1 731	1 772	3 503	2

39.3 Movement for 2019/20

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

	Opening balance	Prior period error	Additions	Disposals	Closing Balance
	R'000	R'000	R'000	R'000	R'000
HERITAGE ASSETS	-	-	-	-	-
Heritage assets	-	-	-	-	-
MACHINERY AND EQUIPMENT	38 183	-	3 277	125	41 335
Transport assets	-	-	-	-	-
Computer equipment	19 138	-	2 583	48	21 673
Furniture and office equipment	11 128	-	162	-	11 290
Other machinery and equipment	7 917	-	532	77	8 372
SPECIALISED MILITARY	-	-	-	-	-

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

	Opening balance	Prior period error	Additions	Disposals	Closing Balance
	R'000	R'000	R'000	R'000	R'000
ASSETS					
Specialised military assets	-	-	-	-	-
BIOLOGICAL ASSETS	-	-	-	-	-
Biological assets	-	-	-	-	-
TOTAL MOVABLE TANGIBLE CAPITAL ASSETS	38 183	-	3 277	125	41 335

39.3.1 Prior period error

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

39.4 Minor assets

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

	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	-	-	-	7 672	-	7 672
Value adjustments	-	-	-	-	-	-
Additions	-	-	-	2 363	-	2 363
Disposals	-	-	-	436	-	436
TOTAL MINOR ASSETS	-	-	-	9 599	-	9 599

Specialised	Intangible	Heritage	Machinery	Biological	Total
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**NOTES TO THE ANNUAL FINANCIAL STATEMENTS
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	military assets	assets	assets	and equipment	assets	
Number of R1 minor assets	-	-	-	477	-	477
Number of minor assets at cost	-	-	-	4 983	-	4 983
TOTAL	-	-	-	5 460	-	5 460
NUMBER OF MINOR ASSETS						

Minor Capital Assets under investigation

	Number	Value R'000
Included in the above total of the minor capital assets per the asset register are assets that are under investigation:		
Specialised military assets	-	-
Intangible assets	-	-
Heritage assets	-	-
Machinery and equipment	179	320
Biological assets	-	-

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

MOVEMENT IN MINOR ASSETS PER THE ASSET REGISTER FOR THE YEAR ENDED AS AT 31 MARCH 2020

	Specialised military assets R'000	Intangible assets R'000	Heritage assets R'000	Machinery and equipment R'000	Biological assets R'000	Total R'000
Opening balance	-	-	-	7 348	-	7 348
Prior period error	-	-	-	50	-	50
Additions	-	-	-	274	-	274
Disposals	-	-	-	-	-	-
TOTAL MINOR ASSETS	-	-	-	7 672	-	7 672

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**NOTES TO THE ANNUAL FINANCIAL STATEMENTS
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	Specialised military assets	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Total
Number of R1 minor assets	-	-	-	746	-	746
Number of minor assets at cost	-	-	-	4 302	-	4 302
TOTAL	-	-	-	5 048	-	5 048
NUMBER OF MINOR ASSETS						

39.4.1 Prior period error

<i>Note</i>	2019/20 R'000
Nature of prior period error	
Relating to 2018/19 (affecting the opening balance)	50
Minor Assets that were previously reflected at R1 were fair valued.	50
Relating to 2019/20	-
Total	50

39.5 Movable assets written off

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

	Specialised military assets R'000	Intangible assets R'000	Heritage assets R'000	Machinery and equipment R'000	Biological assets R'000	Total R'000
Assets written off	-	-	-	2 053	-	2 053
TOTAL	-	-	-	2 053	-	2 053
MOVABLE ASSETS WRITTEN OFF						

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

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**NOTES TO THE ANNUAL FINANCIAL STATEMENTS
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	Specialised military assets R'000	Intangible assets R'000	Heritage assets R'000	Machinery and equipment R'000	Biological assets R'000	Total R'000
Assets written off	-	-	-	125	-	125
TOTAL MOVABLE ASSETS WRITTEN OFF	-	-	-	125	-	125

39.6 S42 Movable capital assets

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

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

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

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

MAJOR ASSETS TO BE TRANSFERRED IN TERMS OF S42 OF THE PFMA - 31 MARCH 2020

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

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MINOR ASSETS TO BE TRANSFERRED IN TERMS OF S42 OF THE PFMA - 31 MARCH 2020

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

40. Intangible Capital Assets

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

Intangible Capital Assets under investigation

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

40.1 Additions

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

	Cash	Non-Cash	(Develop- ment work in progress – current costs)	Received current year, not paid (Paid current year, received prior year)	Total
	R'000	R'000	R'000	R'000	R'000
SOFTWARE	-	-	-	-	-
MASTHEADS AND PUBLISHING TITLES	-	-	-	-	-
PATENTS, LICENCES, COPYRIGHT, BRAND NAMES, TRADEMARKS	-	-	-	-	-
RECIPES, FORMULAE, PROTOTYPES, DESIGNS, MODELS	-	-	-	-	-
SERVICES AND OPERATING RIGHTS	-	-	-	-	-
TOTAL ADDITIONS TO INTANGIBLE CAPITAL ASSETS	-	-	-	-	-

40.2 Disposals

**DISPOSALS OF INTANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR
ENDED 31 MARCH 2021**

	Sold for cash	Non-cash disposal	Total disposals	Cash Received Actual
	R'000	R'000	R'000	R'000
SOFTWARE	-	-	-	-
MASTHEADS AND PUBLISHING TITLES	-	-	-	-
PATENTS, LICENCES,	-	-	-	-

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

	Sold for cash	Non-cash disposal	Total disposals	Cash Received Actual R'000
	R'000	R'000	R'000	
COPYRIGHT, BRAND NAMES, TRADEMARKS				
RECIPES, FORMULAE, PROTOTYPES, DESIGNS, MODELS	-	-	-	-
SERVICES AND OPERATING RIGHTS	-	-	-	-
TOTAL DISPOSALS OF INTANGIBLE CAPITAL ASSETS	-	-	-	-

40.3 Movement for 2019/20

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

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

40.3.1 Prior period error

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

41. Immovable Tangible Capital Assets

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

Immovable Tangible Capital Assets under investigation

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

41.1 Additions

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

	Cash	Non-cash	(Capital Work in Progress current costs and finance lease payments)	Received current, not paid (Paid current year, received prior year)	Total
	R'000	R'000	R'000	R'000	R'000
BUILDING AND OTHER FIXED STRUCTURES	-	-	-	-	-
Dwellings	-	-	-	-	-
Non-residential buildings	-	-	-	-	-
Other fixed structures	-	-	-	-	-
HERITAGE ASSETS	-	-	-	-	-
Heritage assets	-	-	-	-	-
LAND AND SUBSOIL ASSETS	-	-	-	-	-
Land	-	-	-	-	-
Mineral and similar non- regenerative resources	-	-	-	-	-
TOTAL ADDITIONS TO IMMOVABLE TANGIBLE CAPITAL ASSETS	-	-	-	-	-

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41.2 Disposals

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

	Sold for cash	Non-cash disposal	Total disposals	Cash Received Actual R'000
	R'000	R'000	R'000	R'000
BUILDINGS AND OTHER FIXED STRUCTURES	-	-	-	-
Dwellings	-	-	-	-
Non-residential buildings	-	-	-	-
Other fixed structures	-	-	-	-
HERITAGE ASSETS	-	-	-	-
Heritage assets	-	-	-	-
LAND AND SUBSOIL ASSETS	-	-	-	-
Land	-	-	-	-
Mineral and similar non-regenerative resources	-	-	-	-
TOTAL DISPOSALS OF IMMOVABLE TANGIBLE CAPITAL ASSETS	-	-	-	-

41.3 Movement for 2019/20

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

	Opening balance	Prior period error	Additions	Disposals	Closing Balance
	R'000	R'000	R'000	R'000	R'000
BUILDINGS AND OTHER FIXED STRUCTURES	-	-	-	-	-
Dwellings	-	-	-	-	-
Non-residential buildings	-	-	-	-	-
Other fixed structures	-	-	-	-	-
HERITAGE ASSETS	-	-	-	-	-
Heritage assets	-	-	-	-	-
LAND AND SUBSOIL ASSETS	-	-	-	-	-

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

	Opening balance	Prior period error	Additions	Disposals	Closing Balance
	R'000	R'000	R'000	R'000	R'000
Land	-	-	-	-	-
Mineral and similar non-regenerative resources	-	-	-	-	-
TOTAL IMMOVABLE TANGIBLE CAPITAL ASSETS	-	-	-	-	-

41.3.1 Prior period error

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

41.4 Capital Work-in-progress

CAPITAL WORK-IN-PROGRESS AS AT 31 MARCH 2021

	<i>Note</i>	Opening balance	Current Year WIP	Ready for use	Closing balance
	<i>Annexure 7</i>	1 April 2020		(Assets to the AR) / Contracts terminated	31 March 2021
		R'000	R'000	R'000	R'000
Heritage assets		-	-	-	-
Buildings and other fixed structures		-	-	-	-
Machinery and equipment		-	-	-	-
Specialised military assets		-	-	-	-
Intangible assets		-	-	-	-
TOTAL		-	-	-	-

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Age analysis on ongoing projects	Number of projects		2020/21
	Planned, Construction not started	Planned, Construction started	Total R'000
0 to 1 Year	-	-	-
1 to 3 Years	-	-	-
3 to 5 Years	-	-	-
Longer than 5 Years	-	-	-
Total	-	-	-

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

Include discussion here where deemed relevant

CAPITAL WORK-IN-PROGRESS AS AT 31 MARCH 2020

	Opening balance 1 April 2019 R'000	Prior period error R'000	Current Year WIP R'000	Ready for use (Assets to the AR) / Contracts terminated R'000	Closing balance 31 March 2020 R'000
Heritage assets	-	-	-	-	-
Buildings and other fixed structures	-	-	-	-	-
Machinery and equipment	-	-	-	-	-
Specialised military assets	-	-	-	-	-
Intangible assets	-	-	-	-	-
TOTAL	-	-	-	-	-

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**NOTES TO THE ANNUAL FINANCIAL STATEMENTS
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Age analysis on ongoing projects	Number of projects		2019/20
	Planned, Construction not started	Planned, Construction started	Total R'000
0 to 1 Year	-	-	-
1 to 3 Years	-	-	-
3 to 5 Years	-	-	-
Longer than 5 Years	-	-	-
Total	-	-	-

41.5 Immovable assets written off

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

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

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

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

41.6 S42 Immovable assets

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Assets to be transferred in terms of S42 of the PFMA – 2020/21

	Number of assets	Value of assets R'000
BUILDINGS AND OTHER FIXED STRUCTURES	-	-
Dwellings	-	-
Non-residential buildings	-	-
Other fixed structures	-	-
HERITAGE ASSETS	-	-
Heritage assets	-	-
LAND AND SUBSOIL ASSETS	-	-
Land	-	-
Mineral and similar non- regenerative resources	-	-
TOTAL	-	-

Assets to be transferred in terms of S42 of the PFMA – 2019/20

	Number of assets	Value of assets R'000
BUILDINGS AND OTHER FIXED STRUCTURES	-	-
Dwellings	-	-
Non-residential buildings	-	-
Other fixed structures	-	-
HERITAGE ASSETS	-	-
Heritage assets	-	-
LAND AND SUBSOIL ASSETS	-	-
Land	-	-
Mineral and similar non- regenerative resources	-	-
TOTAL	-	-

41.7 Immovable assets (additional information)

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		<i>Note</i>	2020/21	2019/20
a) Unsurveyed land	Estimated completion date	<i>Annexure 9</i>	Area	Area
b) Properties deemed vested		<i>Annexure 9</i>	Number	Number
Land parcels				
Facilities	-			
Schools	-		-	-
Clinics	-		-	-
Hospitals	-		-	-
Office buildings	-		-	-
Dwellings	-		-	-
Storage facilities	-		-	-
Other	-		-	-
c) Facilities on unsurveyed land	Duration of use	<i>Annexure 9</i>	Number	Number
Schools	-			
Clinics	-		-	-
Hospitals	-		-	-
Office buildings	-		-	-
Dwellings	-		-	-
Storage facilities	-		-	-
Other	-		-	-
d) Facilities on right to use land	Duration of use	<i>Annexure 9</i>	Number	Number
Schools	-			
Clinics	-		-	-
Hospitals	-		-	-
Office buildings	-		-	-
Dwellings	-		-	-
Storage facilities	-		-	-
Other	-		-	-
e) Agreement of custodianship				
Land parcels				
Facilities				
Schools	-		-	-
Clinics	-		-	-
Hospitals	-		-	-
Office buildings	-		-	-
Dwellings	-		-	-
Storage facilities	-		-	-
Other	-		-	-

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42. Principal-agent arrangements

42.1 Department acting as the principal

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

42.2 Department acting as the agent

42.2.1 Revenue received for agency activities

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

42.2.2 Reconciliation of funds and disbursements – 2020/21

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

Reconciliation of funds and disbursements – 2019/20

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

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42.2.3 Reconciliation of carrying amount of receivables and payables – 2020/21

Receivables

Name of principal entity	Opening balance 1 Apr 2020 R'000	Revenue principal is entitled to R'000	Less: Write-offs/settlements/waivers R'000	Cash received on behalf of principal R'000	Closing Balance 31 Mar 2021 R'000
Total	-	-	-	-	-

Payables

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

Reconciliation of carrying amount of receivables and payables – 2019/20

Receivables

Name of principal entity	Opening balance 1 Apr 2020 R'000	Revenue principal is entitled to R'000	Less: Write-offs/settlements/waivers R'000	Cash received on behalf of principal R'000	Closing Balance 31 Mar 2021 R'000
Total	-	-	-	-	-

Payables

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

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**NOTES TO THE ANNUAL FINANCIAL STATEMENTS
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43. Changes in accounting estimates

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

Value derived using the original estimate R'000	Value derived using amended estimate R'000	R-value impact of change in estimate R'000
--	---	--

-	-	-
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44. Prior period errors

Correction of prior period errors

<i>Note</i>	Amount bef error correction 2019/20 R'000	Prior period error 2019/20 R'000	Restated Amount 2019/20 R'000
-------------	---	---	--

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

Net effect

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

<i>Note</i>	Amount bef error correction 2019/20 R'000	Prior period error 2019/20 R'000	Restated Amount 2019/20 R'000
-------------	---	---	--

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

Net effect

-	-	-
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	<i>Note</i>	Amount bef error correction 2019/20 R'000	Prior period error 2019/20 R'000	Restated Amount 2019/20 R'000
Assets: (E.g. Receivables, Investments, Accrued departmental revenue, Movable tangible capital assets, etc.)				
Minor Assets	39.4	7 348	50	7 398
Receivables - other receivables current	15.5	13 587	(13 587)	-
Receivables - other receivables non-current	15.5	1	13 587	13 588
Net effect		20 936	50	20 986

Minor Assets

Minor Assets that were previously reflected at R1 were fair valued. This is in line with the Modified Cash Standards and Accounting Manual. This is to enhance fair presentation of the financial statements.

Receivables - other receivables

An amount of R13,587,000.00 was transferred from other current receivables to other non-current receivables due to the probability of the debt not being recovered within a period of 12 months, as at the 2019/2020 reporting date. This prior year adjustment also impacts the disclosure between the operating activities and investing activities on the cash flow statement. This is in line with the Modified Cash Standards and to enhance fair presentation.

	<i>Note</i>	Amount bef error correction 2019/20 R'000	Prior period error 2019/20 R'000	Restated Amount 2019/20 R'000
Liabilities: (E.g. Payables current, Voted funds to be surrendered, Commitments, Provisions, etc.)				
Employee Benefits - Capped Leave	28	6 394	(48)	6 346
Payables - Other Payables	21.3	13 826	(13 801)	25
Net effect		20 220	(13 849)	6 371

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Employee Benefits - Capped Leave

Capped leave as at 31 March 2020 was overstated by R48,000.00 as leave instated after the effective date for the backdated period, amounting to R17,000.00 was not accounted for as well as capped leave, amounting to R31,000.00 was erroneously accounted for an official who resigned from a National Department. This is to enhance fair presentation of the financial statements.

Payables - Other Payables

Other payables amounting to R13,801,000.00 were re-classified to recoverable revenue in line with the Modified Cash Standards in the Statement of Changes in Net Assets. This is to enhance fair presentation of the financial statements.

	<i>Note</i>	Amount bef error correction 2019/20 R'000	Prior period error 2019/20 R'000	Restated Amount 2019/20 R'000
Other: (E.g. Irregular expenditure, Fruitless and wasteful expenditure, etc.)				
Statement of changes in Net Assets		-	13 801	13 801
- Recoverable Revenue				
Net effect		-	13 801	13 801

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**NOTES TO THE ANNUAL FINANCIAL STATEMENTS
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Statement of Changes in Net Assets

Recoverable revenue amounting to R13,801,000.00 was accounted for as other payables in the prior year. This amount was re-classified in the current year to recoverable revenue, in line with the Modified Cash Standards, which resulted in the Statement Changes in Net Assets increasing to R13,801,000.00. This prior year adjustment also impacts the disclosure between the operating activities and financing activities on the cash flow statement. This is to enhance fair presentation of financial statements.

45. 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.

46. COVID 19 Response Expenditure

	<i>Note</i>	2019/20	2018/19
	<i>Annexure 11</i>	R'000	R'000
Compensation of employees		1 012	-
Goods and services		2 283	-
Transfers and subsidies		-	-
Expenditure for capital assets		46	-
Other		-	-
Total		3 341	-

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

	TRANSFER ALLOCATION				EXPENDITURE		2019/20
	Adjusted Appropriation Act	Roll overs	Adjust- ments	Total Available	Actual Transfer	% of Available funds transferred	Final Appropriation
	R'000	R'000	R'000	R'000	R'000	%	R'000
NON-PROFIT INSTITUTIONS							
Transfers							
Donations	-	-	10	10	10	100%	169
	-	-	10	10	10	100%	169
Subsidies	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
TOTAL	-	-	10	10	10	100%	169

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

	TRANSFER ALLOCATION				EXPENDITURE		2019/20
	Adjusted Appropriation Act	Roll Overs	Adjust- ments	Total Available	Actual Transfer	% of Available funds Transferred	Final Appropriation
	R'000	R'000	R'000	R'000	R'000	%	R'000
HOUSEHOLDS							
Transfers							
Leave Gratuity	1 511	-	718	2 229	1 909	86%	1 523
	1 511	-	718	2 229	1 909	86%	1 523
Subsidies	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
TOTAL	1 511	-	718	2 229	1 909	86%	1 523

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**ANNEXURE 1H
STATEMENT OF GIFTS, DONATIONS AND SPONSORSHIPS RECEIVED**

NAME OF ORGANISATION	NATURE OF GIFT, DONATION OR SPONSORSHIP	2020/21	2019/20
		R'000	R'000
Received in cash			
Nedbank	Donation for Mandela Day	-	10
Subtotal		-	10
Received in kind			
Decontamination undertaken by volunteers	Provision of decontamination services for the offices of Provincial Treasury	417	-
Subtotal		417	-
TOTAL		417	10

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

Nature of Liability	Opening Balance 1 April 2020	Liabilities incurred during the year	Liabilities paid/cancelle d/reduced during the year	Liabilities recoverable (Provide details hereunder)	Closing Balance 31 March 2021
	R'000	R'000	R'000	R'000	R'000
Claims against the department					
Claim by official for unfair dismissal	2 100	-	-	-	2 100
Subtotal	2 100	-	-	-	2 100
Environmental Liability	-	-	-	-	-
Subtotal	-	-	-	-	-
Other	-	-	-	-	-
Subtotal	2 100	-	-	-	2 100
TOTAL	2 100	-	-	-	2 100

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

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

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**ANNEXURE 4
CLAIMS RECOVERABLE**

Government Entity	Confirmed balance outstanding		Unconfirmed balance outstanding		Total		Cash in transit at year end 2020/21	
	31/03/2021	31/03/2020	31/03/2021	31/03/2020	31/03/2021	31/03/2020	Receipt date up to six (6) working days after year end	Amount R'000
	R'000	R'000	R'000	R'000	R'000	R'000		
Department								
NW Dept of Education	6	6	-	-	6	6	-	-
Department of Justice	16	16	-	-	16	16	-	-
Government Communication Information Systems	44	-	-	-	44	-	-	-
Department of Human Settlement	11	-	-	-	11	-	-	-
	77	22	-	-	77	22	-	-
Other Government Entities								
North West Development Corporation	-	15	-	-	-	15	-	-
Fasset	515	-	-	-	515	-	-	-
Parks Board	333	-	-	-	333	-	-	-
	848	15	-	-	848	15	-	-
TOTAL	925	37	-	-	925	37	-	-

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**ANNEXURE 5
INTER-GOVERNMENT PAYABLES**

GOVERNMENT ENTITY	Confirmed balance outstanding		Unconfirmed balance outstanding		TOTAL		Cash in transit at year end 2020/21	
	31/03/2021	31/03/2020	31/03/2021	31/03/2020	31/03/2021	31/03/2020	Payment date up to six (6) working days before year end	Amount
	R'000	R'000	R'000	R'000	R'000	R'000		R'000
DEPARTMENTS								
Current								
Department of Community Safety and Transport	81	214	-	-	-	214	-	-
Department of Labour	-	28	-	-	-	28	-	-
Subtotal	81	242	-	-	-	242	-	-
Non-current								
Subtotal	-	-	-	-	-	-	-	-
TOTAL	81	242	-	-	-	242	-	-

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GOVERNMENT ENTITY	Confirmed balance outstanding		Unconfirmed balance outstanding		TOTAL		Cash in transit at year end 2020/21	
	31/03/2021	31/03/2020	31/03/2021	31/03/2020	31/03/2021	31/03/2020	Payment date up to six (6) working days before year end	Amount
	R'000	R'000	R'000	R'000	R'000	R'000		R'000
OTHER GOVERNMENT ENTITY								
Current								
Subtotal	-	-	-	-	-	-	-	-
Non-current								
Subtotal	-	-	-	-	-	-	-	-
TOTAL INTER GOVERNMENT PAYABLES	81	242	-	-	-	242	-	-

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**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS
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**ANNEXURE 8A
INTER-ENTITY ADVANCES PAID (note 14)**

ENTITY	Confirmed balance outstanding		Unconfirmed balance outstanding		TOTAL	
	31/03/2021	31/03/2020	31/03/2021	31/03/2020	31/03/2021	31/03/2020
	R'000	R'000	R'000	R'000	R'000	R'000
NATIONAL DEPARTMENTS						
Government Communications	449	207	-	-	449	207
Subtotal	449	207	-	-	449	207
PROVINCIAL DEPARTMENTS						
Subtotal	-	-	-	-	-	-
PUBLIC ENTITIES						
Subtotal	-	-	-	-	-	-
OTHER ENTITIES						
Subtotal	-	-	-	-	-	-
TOTAL	449	207	-	-	449	207

**NORTH WEST PROVINCIAL TREASURY
VOTE 07**

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

**ANNEXURE 11
COVID 19 RESPONSE EXPENDITURE
Per quarter and in total**

Expenditure per economic classification	2020/21					2019/20
	Q1	Q2	Q3	Q4	Total	Total
	R'000	R'000	R'000	R'000	R'000	R'000
Compensation of employees	-	179	366	467	1 012	-
Goods and services						
Consumable Supplies	735	251	60	106	1 152	-
Property Payments	1 061	70	-	-	1 131	-
Transfers and subsidies						
	-	-	-	-	-	-
Expenditure for capital assets						
Minor Assets	-	-	46	-	46	-
Other expenditure not listed above						
	-	-	-	-	-	-
TOTAL COVID 19 RESPONSE EXPENDITURE	1 796	500	472	573	3 341	-



provincial treasury

Department:
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