Provincial Revenue Fund Report
Mpumalanga Province
2020/21

Let's Grow Mpumalanga together

provincial treasury
MPUMALANGA PROVINCE
REPUBLIC OF SOUTH AFRICA

MPUMALANGA
THE PLACE OF THE RISING SUN

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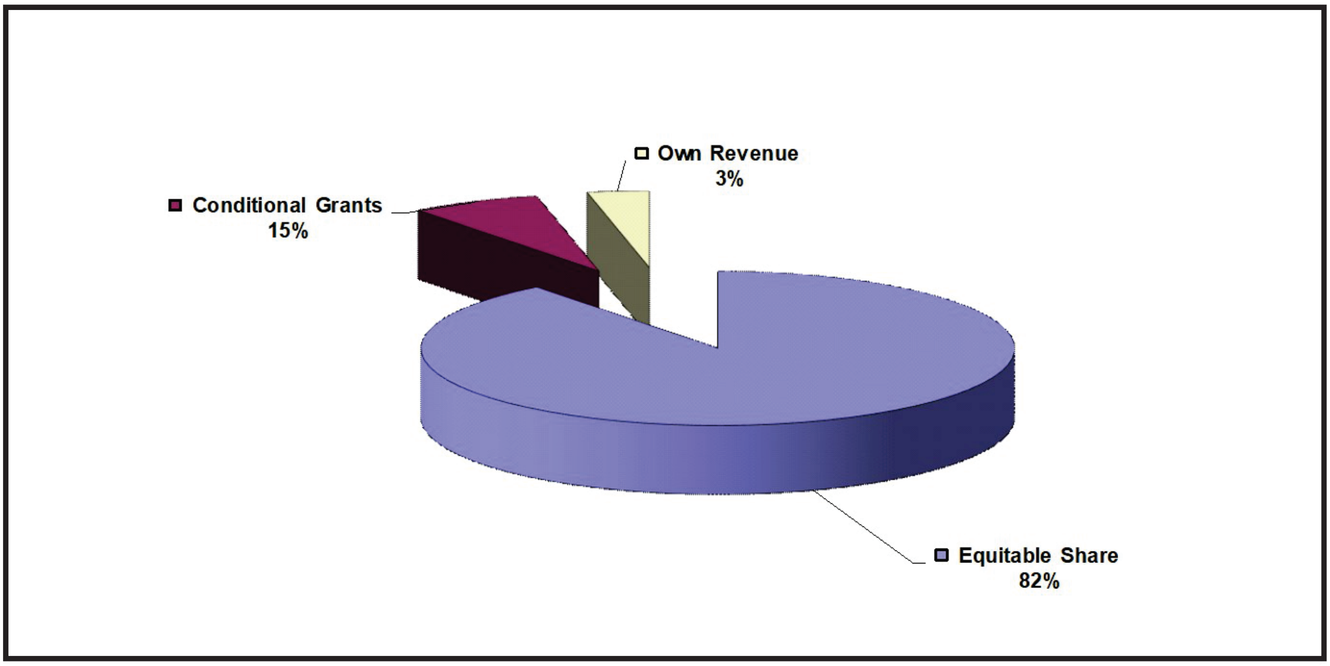
REPORT BY THE HEAD OFFICIAL OF THE PROVINCIAL TREASURY TO THE EXECUTIVE AUTHORITY AND PROVINCIAL LEGISLATURE OF MPUMALANGA PROVINCE

Overview

The Provincial Administration Fiscal Discipline directorate in the Provincial Treasury is responsible for the management of the Provincial Revenue Fund. A well-managed revenue fund has contributed to the provincial government's goal of a financially stable and debt-free province. The Province managed to eliminate all its known debts, and no debts mean no debt servicing costs, which benefits the Province by making more funds available for priority areas, including health, education and social sectors.

The Province's revenues come primarily from three sources – equitable share, conditional grants and own Revenue. Equitable share accounts for the largest portion of the Province's revenues, followed by conditional grants and own Revenue. The breakdown of provincial Revenue for the 2020/21 financial year is indicated below:

Breakdown of total provincial Revenue



Equitable share

Equitable share funding constitutes 82% of the total provincial Revenue. The Province received R42.6 billion during 2020/21, which is R1.2 billion more when compared to R41.4 billion of 2019/20.

Conditional grants

Conditional grants constitute 15% of the total provincial Revenue. The Province was allocated R8.1 billion during 2020/21, which is R600 million decrease compared to R8.7 billion received in 2019/20.

REPORT BY THE HEAD OFFICIAL OF THE PROVINCIAL TREASURY TO THE EXECUTIVE AUTHORITY AND PROVINCIAL LEGISLATURE OF MPUMALANGA PROVINCE

Summary of Conditional Grants received from National and transferred to Departments as at 31 March 2021

Department	Budget R' 000	Received from National R' 000	Transferred to Departments R' 000	Balance due to Departments R' 000
Human Settlements				
Human Settlements Dev. grant	**1,104,417**	1,104,417	1,104,417	**0**
Title Deeds Restoration Grant	**9,650**	9,650	9,650	**0**
Emergency Housing Fund	**0**	40,984	0	**40,984**
EPWP Integrated	**2,009**	2,009	2,009	**0**
Agriculture, Rural Development and Land Administration				
Land Care	**9,925**	9,925	9,925	**0**
CASP	**130,982**	130,981	130,981	**0**
Letsema Project	**46,487**	46,486	46,486	**0**
EPWP – Integrated	**3,724**	3,724	3,724	**0**
Disaster Management Grant	**12,160**	12,160	12,160	**0**
Education				
HIV/AIDS	**15,163**	15,163	15,163	**0**
NSNP	**734,414**	734,414	734,414	**0**
Education Infrastructure grant	**830,689**	830,689	830,689	**0**
MSTG	**36,348**	36,348	36,348	**0**
EPWP – Integrated	**2,265**	2,265	2,265	**0**
EPWP –Social Sector	**3,507**	3,507	3,507	**0**
Learners with profound intellectual disabilities	**29,020**	29,020	29,020	**0**
Health				
National Tertiary Services	**135,793**	135,793	135,793	**0**
Health Prof. Training Development	**205,952**	205,952	205,952	**0**
Hospital Revitalization	**423,922**	423,922	423,922	**0**
Covid-19 Disaster Management	**33,993**	0	33,993	**0**
HIV/AIDS	**2,382,431**	2,382,431	2,382,431	**0**
NHI	**16,104**	16,104	16,104	**0**
EPWP – Social Sector	**19,294**	19,294	19,294	**0**
EPWP – Integrated	**2,130**	2,130	2,130	**0**
Public Works, Roads and TranSport				
Provincial Roads Maintenance	**957,859**	957,859	957,859	**0**
EPWP - Integrated	**7,342**	7,342	7,342	**0**
Public TranSport grant	**676,941**	676,941	676,941	**0**
Culture, Sport & Recreation				
Community Library Services	**126,168**	126,168	126,168	**0**
Mass Participation and Sports grant	**28,324**	28,324	28,324	**0**
EPWP – Social Sector	**1,965**	1,965	1965	**0**
EPWP – Integrated	**2,239**	2,239	2,239	**0**
Community Safety, Security & Liaison				**0**
EPWP – Social Sector	**2,780**	2,780	2780	**0**
Economic Dev. Environment & Tourism				
EPWP - Integrated	**4,058**	4,058	4,058	**0**
Social Development				
EPWP – Social Sector	**7,388**	7,388	7,388	**0**
EPWP – Integrated	**2,000**	2000	2000	**0**
Early Childhood Development Grant	**123,244**	123,244	123,244	**0**
Cooperative Governance				
EPWP – Integrated	**2,140**	2,140	2,140	**0**
Total	**8,132,827**	**8,139,816**	**8,132,825**	**40,984**

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Own Revenue

The projected own Revenue for 2020/21 was R1.493 billion, which constitutes 3% of the total provincial Revenue. Out of the projected own Revenue, the Province collected R1.711 billion, which resulted in the over-collection of R218 million. The over-collection is mainly from Road Traffic Act Fees and Betting and Gaming Tax.

Nine votes managed to exceed their projected revenue target except for four votes which are, Provincial Treasury, Department of Cooperative Governance and Traditional Affairs, Department of Health and Department of Culture, Sport and Recreation.

The table below shows the performance of collection per Vote

NAME OF DEPARTMENT	Projected Own Revenue	Actual Own Revenue
	R'000	R'000
Office of the Premier	583	4,162
Provincial Legislature	1,595	1,800
Provincial Treasury	126,124	92,637
Cooperative Governance and Traditional Affairs	1,650	1,318
Agriculture, Rural Development Land and Environmental Affairs	3,528	8,136
Economic Development and Tourism	85,160	161,077
Education	29,904	31,302
Public Works, Roads and TranSport	19,823	22,542
Community Safety, Security and Liaison	1,131,578	1,302,996
Health	86,462	66,752
Culture, Sport and Recreation	1,696	1,346
Social Development	2,726	4,608
Human Settlements	2,116	4,144
Interest on Investment and IGCC	0	8 023
Total	**1,492,945**	**1,710,843**

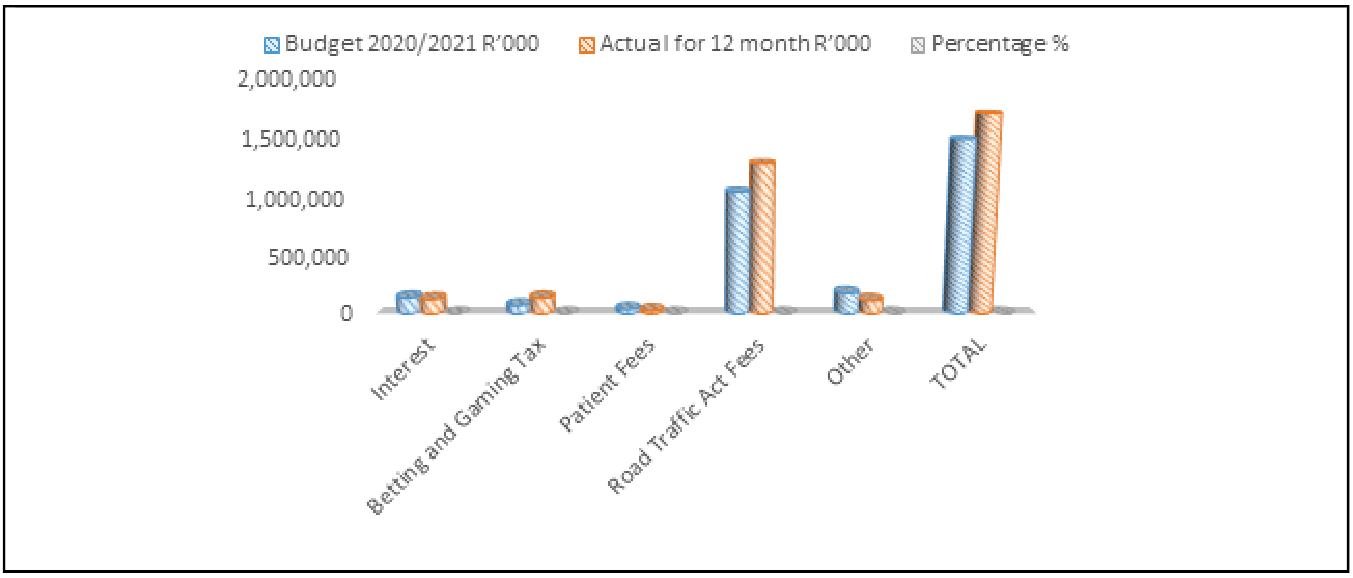
The collection of Provincial Treasury excludes the previous year IGCC interest of R 5 676 that was disclosed in 2019/2020 Annual Financial Statements of the Revenue Fund as accrued Revenue.

The collection of Provincial own Revenue per major source is indicated on the table below

REVENUE SOURCE	Budget 2020/2021	Actual 2020/2021	Percentage
	R'000	R'000	%
Interest	142,489	131 088	92%
Betting and Gaming Tax	75,000	140,983	188%
Patient Fees	40,979	27,519	67%
Road Traffic Act Fees	1,052,613	1,291,818	123%
Other	181,864	119,435	66%
TOTAL	**1,492,945**	**1,710,843**	**115%**

REPORT BY THE HEAD OFFICIAL OF THE PROVINCIAL TREASURY TO THE EXECUTIVE AUTHORITY AND PROVINCIAL LEGISLATURE OF MPUMALANGA PROVINCE

Performance of Major Sources



Approval

The Provincial Revenue Fund Annual Financial Statements have been approved by the Head of Provincial Treasury.

MS GUGU MASHITENG
HEAD: PROVINCIAL TREASURY
DATE 01/10/2021

REPORT OF THE AUDITOR-GENERAL TO THE MPUMALANGA PROVINCIAL LEGISLATURE ON VOTE 3: PROVINCIAL REVENUE FUND

Report on the audit of the financial statements

Opinion

I have audited the financial statements of the Mpumalanga Provincial Revenue Fund set out on pages … to …, which comprise the appropriation statement, statement of financial position as at 31 March 2021, the statement of financial performance, statement of changes in net assets and cash flow statement for the year then ended, as well as notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Mpumalanga Provincial Revenue Fund 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) as prescribed by the National Treasury and the requirements of the Public Financial Management Act of South Africa, 1999 (Act No. 1 of 1999) (PFMA) and the Division of Revenue Act of South Africa, 2019 (Act No. 4 of 2020) (Dora).

Basis for opinion

Context for the opinion

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

I am independent of the fund 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.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Responsibilities of the accounting officer for the financial statements

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

In preparing the financial statements, the accounting officer is responsible for assessing the fund'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 revenue fund or to cease operations, or has no realistic alternative but to do so.

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

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

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

REPORT OF THE AUDITOR-GENERAL TO THE MPUMALANGA PROVINCIAL LEGISLATURE ON VOTE 3: PROVINCIAL REVENUE FUND

Report on the audit of the annual performance report

The revenue fund is not required by the PFMA to prepare a report on its performance against predetermined objectives.

Report on the audit of compliance with legislation

Introduction and scope

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

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

Other information

The accounting officer is responsible for the other information. 9The other information comprises the information included in the annual report. The other information does not include the financial statements and the auditor's report.

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

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, or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

If based on the work I have performed, I conclude that there is a material misstatement in this other information, I am required to report that fact. I have nothing to report in this regard.

Internal control deficiencies

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

AUDITOR GENERAL

Mbombela
15 October 2021

AUDITOR-GENERAL
SOUTH AFRICA

Auditing to build public confidence

REPORT OF THE AUDITOR-GENERAL TO THE MPUMALANGA PROVINCIAL LEGISLATURE ON VOTE 3: PROVINCIAL REVENUE FUND

Annexure – Auditor-General's responsibility for the audit

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 on the fund's compliance with respect to the selected subject matters.

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

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

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

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

The Financial Statements have been prepared in accordance with the following accounting policies, which have been applied consistently in all material aspects unless otherwise indicated. However, 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 (Act 1 of 1999) as amended by Act 29 of 1999, and the Treasury Regulations issued in terms of the Act and the Division of Revenue Act, Act 2 of 2009.

1 Presentation of the Financial Statements

1. 1 Reporting Entity

The Provincial Revenue Fund was established in terms of the Constitution of the Republic of South Africa (Section 226 of Act No. 108, 1996), into which all money received by the provincial government must be paid except money reasonably excluded by an Act of Parliament. Money may be withdrawn from the Provincial Revenue Fund only in terms of an appropriation by a provincial Act or as a direct charge against the Provincial Revenue Fund, when it is provided for in the Constitution or a provincial Act. Revenue allocated through a province to local government in that Province in terms of section 214(1) is a direct charge against the Provincial Revenue Fund.

1. 2 Going concern

Reliance is placed upon the fact that the financial statements of Revenue Fund are prepared on a going concern basis. The Revenue Fund was established in terms of the Constitution of the Republic of South Africa, 1996 and is therefore seen as a going concern.

1. 3 Basis of preparation

The Financial Statements have been, unless otherwise indicated, prepared on the modified cash basis of accounting in accordance with the undermentioned policies which have been applied consistently in all material respects. The modified cash basis of accounting for the Revenue Fund comprises of the Modified Cash Standard which includes a chapter on Treasury Financial Instruments.

Near-cash balances are all recognised, as well as the revaluation of foreign and domestic investments and loans and the recognition of resulting revaluation gains and losses.

In addition, supplementary information is provided in the disclosure notes to the financial statements where it is deemed to be useful to the users of the financial statements.

Unless otherwise stated, accounting policies adopted are consistent with those of the previous financial year.

1. 4 Rounding and Presentation currency

All amounts are rounded to the nearest one thousand rand (R'000). All amounts have been presented in the currency of the South African Rand (R) which is also the functional currency of the revenue fund.

1. 5 Comparative Figures

Prior period comparative information has been presented in the current year's financial statements.

1.6 Settlement period of assets and liabilities

1.6.1 Current and Non-Current Assets

This represents domestic and foreign assets and should be classified as a current asset, when it:

- Is expected to be realised in, or is held for sale or consumption in the normal course of the operating cycle; or

- Is held primarily for trading purposes or for the short-term and expected to be realised within 12 months of the reporting date; or
- Is a Cash and cash equivalent asset.

All other assets with a remaining term longer than one year are classified as non-current assets.

1.6.2 Current and Non-Current Liabilities

This represents domestic and foreign liabilities and should be classified as a current liability when it:

- Is expected to be settled in the normal course of the entity's operating cycle; or
- Is due to be settled within twelve months of the reporting date.

All other liabilities with a remaining term longer than one year are classified as non-current liabilities.

1.7 Restatements and Adjustments

Where necessary, figures included in the prior period financial statements have been reclassified/adjusted to ensure that the format in which the information is presented is consistent with the format of the current year's financial statements. This includes prior year errors detected by Revenue Fund.

2 Revenue

2. 1 Appropriated Funds

Appropriated funds include equitable share and conditional grants to entities in terms of an Act of Parliament / Province in order to be utilised for the necessities of business operations; however unspent funds are surrendered to the relevant revenue fund. Appropriated funds are recognised in the financial records on the date the appropriation becomes effective. Adjustments to the appropriated funds made in terms of the adjustments budget process are recognised in the financial records on the date the adjustments become effective.

Conditional grants appropriation is reduced with the amount withheld by the National departments.

2. 2 SARS Revenue / Provincial Taxes / Revenue in terms of Section 12(3) of the PFMA

2.2.1 SARS

Taxpayer-assessed revenues, including payroll tax and stamp duty, are recognised when funds are received by South African Revenue Services (SARS). Cash in transit or over remitted as at 31 March by the SARS is included in the Statement of Financial Position as other receivables/payables.

2.2.2 Provincial Taxes

For the Provincial Revenue Funds (Provincial taxes) these taxes consist mainly of Casino taxes, Horse racing taxes, Liquor licence taxes and Motor vehicle licences. Revenue is recognised in the Statement of Financial Performance on receipt of the funds by the departments. Cash in transit or over remitted as at 31 March by departments is included in the Statement of Financial Position as other receivables/payables.

2.2.3 Revenue in terms of Section 12(3) of the PFMA

All transfers, duties, fees and other moneys collected (in terms of Section12(3) of the PFMA) by the South African Revenue Services (SARS) for a province are deposited into the national revenue fund and then transferred to the respective provincial revenue fund is recognised when instructed by SARS.

2. 3 Departmental Revenue

All departmental Revenue is recognised in the Statement of Financial Performance when received by the Revenue Fund unless stated otherwise. Any amounts owing to the Revenue Fund at the end of the financial year are recognised as receivables in the Statement of Financial Position.

National Revenue Fund receipts (previously known as extra-ordinary receipts) are also included in departmental Revenue in line with global standards, in particular the International Monetary Fund's Government Finance Statistics Manual 2001. Detailed information on these transactions is provided in Working papers 2C and 2D. If exchange rate profit is not received in cash it is recognised during the financial year once the information by means of a journal is obtained from the Assets and Liability Management section (ALM).

The main categories of Departmental Revenue are listed below together with the short definition:

2.3.1 Sale of goods and services other than capital assets

This comprises the proceeds from the sale of goods and/or services produced by the departments.

2.3.2 Transfers received

Transfers received comprise of all unrequited, voluntary receipts from other parties. This includes gifts, donations and sponsorships.

2.3.3 Fines, penalties and forfeits

Fines penalties and forfeits are compulsory receipts imposed by a court or another judicial body or agreed upon by parties as an out of court settlement.

2.3.4 Interest, dividends and rent on land

Interest is Revenue associated with the ownership of interest-bearing financial instruments, such as bank deposits, loans extended to others and bills and bonds issued by others.

Dividends are Revenue associated with ownership of shares in a company, whether fully or partially government-owned. Gains or losses associated with buying or selling of shares do not belong to this line item.

Rent on land includes Revenue and due to the ownership of land.

2.3.5 Sale of capital assets

The proceeds from the sale of capital assets include compensation received from the sale of capital assets. A capital asset is an item of property, plant and or equipment that costs more than R5 000 (all-inclusive). This also comprises of intangible items as computer software with a cost exceeding R5 000 (all-inclusive).

2.3.6 Financial transactions in assets and liabilities

This includes receipts associated with certain transactions in financial assets and liabilities such as:

- Repayments of loans and advances previously extended to employees and public corporations for policy purposes and forex gains and losses on settlement of loans.
-
- Cheques issued in previous accounting periods that expire before being banked are recognised as Revenue in the Statement of Financial Performance when the cheque becomes stale. When the cheque is re-issued the payment is made from Revenue.

2.3.7 Taxation revenue

This is compulsory, unrequited Revenue collected by a government unit. Taxes are compulsory because the other party is required by law to pay them in certain circumstances and under certain conditions. Taxes are unrequited, which means that the government does not give any particular goods or service directly in return for paying taxes.

2.4 CARA receipts

Funds received derived from the execution of confiscation and forfeiture orders contemplated, in accordance with section 64 of the Prevention of Organized Crime Act, 1998 (Act 121 of 1998). Amounts are recognised by the revenue fund in the Statement of Financial Performance when the cash is received.

2.5 Other Revenue

Surrenders for appropriated funds are recognised when amounts become payable by departments at the end of the reporting date. Other surrenders are recognised when cash is received from the departments.
Amounts owing to the Revenue Fund at the end of the financial year are recognised as receivables in the Statement of Financial Position and exceeding of approved statutory appropriation are recognised as a payable in the Statement of Financial Position.

3 Expenditure

3.1 Actual Expenditure

Appropriated funds include annual appropriation, statutory appropriation, conditional grant and own funds appropriated to entities in order to be utilised for the necessities of business operations. Appropriated funds are recognised in the financial records when approved by Parliament.

Expenses incurred but the funds not requested against the appropriation are reflected as a payable in the Statement of Financial Position.

Funds appropriated for annual appropriation during the financial year excluding unexpended funds and unauthorised expenditure funded by the Revenue Fund are represented in the Statement of Financial Performance.

Total statutory appropriations less unexpended funds plus actual expenditure in excess of the statutory appropriation are presented in the statement of financial performance.

National Revenue Fund payments (previously known as extra-ordinary payments) are also included in expenditure in line with global standards, in particular the International Monetary Fund's Government Finance Statistics Manual 2001. Detailed information on these transactions is provided in Working paper 4F.

3.2 Other expenditure

Expenditure is recognised on receipt of a request and the payment becomes payable.

3.3 Unauthorised expenditure approved (with funding) by an Act of Parliament and expenditure in terms of an Act of Parliament

Expenditure is recognised when an Act has been approved (with funding) by Parliament. Unauthorised expenditure approved with funding, but not yet requested is recognised as a payable.

3.4 CARA payments

Cara money is not appropriated as such and funds are transferred to department when approved by Cabinet in accordance with section 65 of the Prevention of Organized Crime Act, 1998 (Act 121 of 1998). Amounts transferred by the revenue fund are recognised in the Statement of Financial Performance when approved by Cabinet. Funds not requested are recognised as a payable by the Revenue Fund in the Statement of Financial Position.

3.5 Financial Instrument Valuation and Capital Subscription on Investments

Capital Subscription Investments are initially recognised at the issue price upon transaction date of the relevant department.

Foreign liabilities, foreign investments and Multilateral Institutions liabilities are re-valued at the closing exchange rate of 31 March. Associated gains and losses are recognised in the Statement of Financial Performance. Gains and losses due to the revaluation of inflation-linked bonds are also included in the Statement of Financial Performance.

4 Assets

4.1 Cash and cash equivalents

Domestic cash and cash equivalents are recognised in the Statement of Financial Position at cost.

For the purpose of the cash flow statement, cash and cash equivalents comprise cash on hand, deposits held and other short-term highly liquid investments.

Foreign cash and cash equivalents are carried in the statement of finance position at the closing rate of 31 March. Gains and losses on revaluation are recognised in the statement of financial performance.

4.2 Receivables

Receivables included in the Statement of Financial Position comprise of payments due at financial year end by departments which have not yet been received. Any unspent CARA fund assistance to departments does not need to be surrendered to the Revenue Fund.

Receivables outstanding at year-end are carried at cost.

4. 3 Investments

Domestic investments are recognised and measured at face value in the Statement of Financial Position.

Foreign investments represent South Africa's membership/shareholding in the African Development Bank, the International Bank for Reconstruction and Development, the International Finance Corporation and Multilateral Investment Guarantee Agency. These investments are initially recognised at face value (i.e the issue price) and are subsequently revalued using the closing exchange rate at 31 March.

The International Monetary Fund (IMF) quota represents South Africa's membership subscription to the IMF. The investment is denominated in special drawing rights (SDR) and is recognised in the Statement of Financial Position in Rand, converted at the closing SDR exchange rate published by the IMF at the year end.

Any gains and or losses on the revaluation of investments and financial liabilities are recognised in the Statement of Financial Performance.

5 Liabilities

5. 1 Payables

Recognised payables mainly comprise of amounts owing by the Revenue fund to other governmental entities and SARS. These payables are carried at cost in the statement of financial position.

5. 2 Multi-lateral Institutions

The callable portions of South Africa's subscription in the African Development Bank, the International Bank for Reconstruction and Development, the International Finance Corporation and Multilateral Investment Guarantee Agency are recognised as a financial liability and are initially measured at face value (i.e. the issue price) and are subsequently revalued using the closing exchange rate at 31 March.
The International Monetary Fund's securities account and SDR allocations represent South Africa's liability to the fund.

5. 3 Borrowings

5.3.1 Domestic Borrowings

Domestic current borrowings consist mainly of Treasury bills with a term-to-maturity varying between 91 to 365 days. Treasury bills are recognised at face value.

Domestic non-current borrowings consist of fixed rate, inflation-linked-, retail- and zero coupon bonds. All these instruments except for inflation-linked- and zero coupon bonds are recognised at face value. Inflation-linked bonds and zero coupon bonds are recognised at transaction amount. Inflation-linked bonds have been revalued using the relevant "reference CPI" at year end (settlement value). Zero coupon bonds are recognised at amortised costs.

The face value and/or settlement value represents the amount that will be paid to the bondholder at maturity of the instrument.

5.3.2 Foreign Loans and Bonds

Foreign loans and bonds are initially recognised at face value and subsequently revalued to rand using the closing exchange rates as at 31 March. Foreign loans are not hedged against foreign currency movements.

6 Contingent liabilities and contingent assets

6.1 Contingent liability

Contingent liabilities are included in the disclosure notes to the financial statements when it is possible that economic benefits will flow from the Revenue Fund, or when an outflow of economic benefits or service potential is probable but cannot be measured reliably.

6.2 Contingent asset

Contingent assets are included in the disclosure notes to the financial statements when it is probable that an inflow of economic benefits will flow to the revenue fund. Contingent assets include the Gold and Foreign Exchange Contingency Reserve Account that is initially measured at cost as it does not have a fixed maturity date, and is subsequently revalued with the profits and losses incurred on gold and foreign exchange transactions.

7 Events after the reporting date

Subsequent events that are both favourable and unfavourable which occurred between the reporting date and the date when the financial statements are authorised for issue, are included as a disclosure note to the financial statements.

Statement of Financial Performance

for the year ended 31 March 2021

	Note	2020/21 R'000	2019/20 R'000
REVENUE			
Appropriated Funds	1	50,736,138	50,113,055
Equitable Share		42,637,304	41,427,976
Conditional Grants		8,098,834	8,685,079
Revenue collected	2	1,710,843	1,585,081
By SARS		-	-
Provincial Taxes & Revenue in terms of Sec 12(3) of the PFMA		1,316,492	1,159,213
Departmental Revenue		394,351	425,868
CARA Receipts		-	-
Other Revenue	3	176,616	198,229
Surrenders		-	22,346
Other		176,616	175,883
TOTAL REVENUE		**52,623,597**	**51,896,365**
EXPENDITURE			
Net Appropriation		51,228,825	51,481,457
Annual Appropriation	4	41,981,678	41,187,166
Statutory Appropriation	5	26,078	33,349
Conditional Grants	6	7,888,312	8,702,661
Own Funds Appropriated	7	1,332,757	1,557,786
CARA Payments	8	-	-
Expenditure in terms of a separate Act of Parliament	9	-	-
Other	11	128,396	131,381
Unspent conditional grants to be surrendered to the National department	12	210,955	12,302
TOTAL EXPENDITURE		**51,568,176**	**51,625,140**
SURPLUS/(DEFICIT)		**1,055,421**	**271,225**
Financial Instrument Valuation and Capital Subscription on Investments	13	**-**	**-**
Valuation and Capital on Investment			
Movement on National Treasury Financial Instruments			
SURPLUS/(DEFICIT) FOR THE YEAR		**1,055,421**	**271,225**

MPUMALANGA PROVINCIAL REVENUE FUND

Statement of Financial Position

for the year ended 31 March 2021

	Note	2020/21 R'000	2019/20 R'000
ASSETS			
Current assets			
Cash and cash equivalents	14	1,285,465	570,677
Investments	15	302,647	-
Receivables	16	**1,664,956**	**1,327,196**
Funds to be surrendered to the Revenue Fund:			
Voted Funds		1,193,105	1,151,464
Conditional Grants		231,559	34,996
Unauthorised expenditure		53,536	35,402
Departmental Revenue to be surrendered to the Revenue Fund		186,756	105,334
Total		**3,253,068**	**1,897,873**
Non-current assets			
Investments	17	-	100,000
Total		**-**	**100,000**
TOTAL ASSETS		**3,253,068**	**1,997,873**
RESERVES AND LIABILITIES			
RESERVES		**2,080,077**	**1,024,656**
LIABILITIES			
Current liabilities			
Payables	18	**1,172,991**	**973,217**
Voted Funds to be transferred		-	-
Conditional Grants to be transferred		-	-
Conditional Grants not transferred to National Government		210,779	12,302
Unauthorised expenditure to be transferred		962,212	960,915
Other		-	-
Local and foreign aid assistance payable		-	-
Bank overdraft	19	-	-
Borrowings	20	-	-
TOTAL LIABILITIES		**1,172,991**	**973,217**
TOTAL RESERVES AND LIABILITIES		**3,253,068**	**1,997,873**

MPUMALANGA PROVINCIAL REVENUE FUND

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			
Appropriated funds	23	**50,736,138**	**50,113,055**
Equitable Share		42,637,304	41,427,976
Conditional Grants		8,098,834	8,685,079
Revenue collected	24	**1,629,421**	**1,615,578**
By SARS		-	-
Provincial Taxes & Revenue in terms of Section 12(3) of the PFMA		1,316,492	1,148,284
Departmental Revenue collected		312,929	467,294
CARA Receipts		-	-
Surrenders from departments	25	298,639	514,996
Other Revenue received by the revenue fund	26	176,616	175,883
		52,840,814	**52,419,512**
Payments			
Appropriated payments	27	**51,782,505**	**51,671,018**
Annual Appropriation		42,324,836	41,394,627
Statutory Appropriation		26,078	33,349
Conditional Grants		8,098,834	8,685,079
Own Funds Appropriated		1,332,757	1,557,963
CARA Payments		-	-
Appropriation for unauthorised expenditure		-	-
Expenditure in terms of a separate Act of Parliament	28	-	-
Other Payments	29	140,874	143,855
		51,923,379	**51,814,873**
Net cash flow available from operating activities	33	**917,435**	**604,639**
CASH FLOWS FROM INVESTING ACTIVITIES			
Other investing activities	30	(202,647)	(100,000)
Net cash flows from investing activities		**(202,647)**	**(100,000)**
CASH FLOWS FROM FINANCING ACTIVITIES			
Increase/Decrease in borrowings	31	-	-
Net cash flows from financing activities		**-**	**-**
Net increase/(decrease) in cash and cash equivalents		714,788	504,639
Cash and cash equivalents at beginning of period		570,677	66,038
Cash and cash equivalents at end of period	14	**1,285,465**	**570,677**

Statement of Changes in Net Assets
for the year ended 31 March 2021

	Note	2020/21 R'000 R'000
Opening balance as at 1 April 2018		**753,431**
Surplus / Deficit for the year 2019		271,225
Prior year errors for transactions 2018/19	32	-
Balance at 31 March 2020		**1,024,656**
Surplus / Deficit for the year 2020		1,055,421
Balance at 31 March 2021		**2,080,077**

			2020/21 R'000	2019/20 R'000
1.	**Appropriated Funds**			
1.1	**Equitable Share**			
	Equitable Share / Voted funds	Working Paper 1A	42 611 226	41 394 627
	Equitable Share / Statutory funds	Working Paper 1B	26 078	33 349
	Total Equitable Share		**42 637 304**	**41 427 976**
1.2	**Conditional Grants**			
	Conditional grants received	Working Paper 1D	8 098 834	8 685 079
	Conditional grants received Withheld by National Departments	Working Paper 1D	-	-
	Total Conditional Grants		**8 098 834**	**8 685 079**
	Total Appropriated Funds		**50 736 138**	**50 113 055**

			2020/21 R'000	2019/20 R'000
2.	**Revenue collected**			
2.1	**By SARS**			
	Revenue collected by SARS	Working Paper 2A	-	-
	Total Revenue collected by SARS		**-**	**-**
2.2	**Provincial Taxes & Revenue i.t.o Sec 12(3) of the PFMA**			
	Provincial Taxes collected	Working Paper 2E	1 316 492	1 159 213
	Revenue in terms of Section 12(3) of the PFMA	Working Paper 2F	-	-
	Total Provincial Taxes & Revenue i.t.o Sec 12(3) of the PFMA		**1 316 492**	**1 159 213**
2.3	**Departmental Revenue**			
	Departmental Revenue collected	Working Paper 2B	394 351	425 868
	National Revenue Fund Receipts		-	-
	Sales of goods and services other than capital assets		125 916	151 336
	Fines, penalties and forfeits		100 925	113 557
	Interest, dividends and rent on land		132 145	133 827
	Sales of capital assets		11 506	10 587
	Financial transactions in assets and liabilities		23 859	15 309
	Transfers received		-	1 252
	Total Departmental Revenue collected		**394 351**	**425 868**

			2020/21 R'000	2019/20 R'000
2.4	**CARA Receipts**			
	CARA funds received	Working Paper 1C	-	-
			-	**-**

3. Other Revenue

			2020/21 R'000	2019/20 R'000
3.1	**Surrenders**			
	Unauthorised not funded by Revenue Fund approved without funding	Working Paper 5A	-	22 346
	Total Surrenders		**-**	**22 346**
3.2	**Other**			
	Other surrenders	Working Paper 3B	-	-
	Other Revenue received	Working Paper 3C	176 616	175 883
	Total Other		**176 616**	**175 883**

			2020/21 R'000	2019/20 R'000
4	**Net Appropriation - Voted**		**41 981 678**	**41 187 661**
4.1	**Annual Appropriation**			
	Equitable Share / Voted Funds	Working Paper 1A	42 611 226	41 394 627
	Total Annual Appropriation		**42 611 226**	**41 394 627**
4.2	**Voted funds to be surrendered**			
	Equitable Share / Voted Funds	Working Paper 1A	629548	206 966
	Total voted funds to be surrendered		**629 548**	**206 966**
5	**Net Appropriation - Statutory**		**26 078**	**33 349**
5.1	**Statutory Appropriation**			
	Equitable Share / Statutory Funds	Working Paper 1B	26 078	33 349
	Total Statutory Appropriation		**26 078**	**33 349**
5.2	**Statutory funds to be surrendered**			
	Equitable Share / Statutory Funds	Working Paper 1B	-	-
	Total statutory funds to be surrendered		**-**	**-**

				2020/21 R'000	2019/20 R'000
6	**Net Appropriation - Conditional Grant**			**7 888 312**	**8 702 661**
	6.1	**Conditional Grant Appropriation**			
		Conditional Grants received	Working Paper 1D	8 098 834	8 685 079
		Conditional Grants with held	Working Paper 1D	-	-
		Total Conditional Grants Appropriation		**8 098 834**	**8 685 079**
	6.2	**Conditional Grants to be surrendered**			
		Conditional grants received	Working Paper 1D	210 522	-17 582
		Total Conditional Grants to be surrendered		**210 522**	**-17 582**
7.	**Net Appropriation - Own Funds**			**1 332 757**	**1 557 786**
	7.1	**Own funds appropriated**			
		Own funds appropriated	Working Paper 1E	1 332 757	1 557 963
		Total Own funds appropriated		**1 332 757**	**1 557 963**
	7.2	**Own Funds s to be surrendered**			
		Own funds appropriated	Working Paper 1E	-	177
		Total Own Funds to be surrendered		**-**	**177**

			2020/21 R'000	2019/20 R'000
8	**CARA Payments**			
	Cara funds transferred to departments	Working Paper 4C	-	-
	Total CARA Fund assistance		**-**	**-**

			2020/21 R'000	2019/20 R'000
9	**Expenditure in terms of a separate Act of Parliament**			
	Unauthorised Expenditure in terms of an Act of Parliament	Working Paper 5A	-	-
	Total Expenditure in terms of an Act of Parliament		**-**	**-**

			2020/21 R'000	2019/20 R'000
10	**Voted funds surrendered reconciliation as per Performance Statement**			
	Unauthorised expenditure not funded by Revenue Fund approved without funding	Working Paper 5A	-	22 346
	Total		**-**	**22 346**

			2020/21 R'000	2019/20 R'000
11	**Other**			
	Other expenditure	Working Paper 4B	128 396	131 381
	Total Other		**128 396**	**131 381**

			2020/21 R'000	2019/20 R'000
12	**Unspent conditional grants to be surrendered to the National department**			
	Unspent conditional grants to be surrendered to the National department	Working Paper 1D	210 955	12 302
	Unspent conditional grants to be surrendered to the National department		**210 955**	**12 302**

			2020/21 R'000	2019/20 R'000
13	**Financial Instrument Valuation and Capital Subscription on Investments**			
	Capital Subscription on Investments	Working Paper 6	-	-
	Financial Instrument Valuation	Working Paper 6	-	-
	Total Valuation and Capital on Investments		**-**	**-**
	13.1 Movement			
	Movement on Capital Subscription	Working Paper 6	-	-
	Movement on Multilateral Institutions	Working Paper 6	-	-
	Nett movement		**-**	**-**

			2020/21 R'000	2019/20 R'000
14	**Cash and cash equivalents**			
	Exchequer account		1 280 089	565 001
	Cash with commercial banks			
	Cash with SARB		5 376	5 676
	Foreign Currency Investment			
	Other			
	Total Cash and cash equivalents		**1 285 465**	**570 677**
15	**Investments - Current**			
	Domestic	Working Paper 7A	302 647	-
	Foreign	Working Paper 7A	-	-
	Total Current Investment		**302 647**	**-**

16 Receivables

		2020/21 R'000	2019/20 R'000
16.1 Current			
16.1.1 Voted funds to be surrendered to the Revenue Fund			
Opening Balance		1 151 464	1 316 612
Prior period error*			
Restated opening balance			1 316 612
Amounts to be surrendered	Working Paper 1A, 1B & 1E	325 888	252 388
Received during the year	Working Paper 3A	(284 247)	(417 536)
Closing balance		**1 193 105**	**1 151 464**
*See disclosure note on restatements for more details			
16.1.2 Conditional Grants to be surrendered to the Revenue Fund			
Opening Balance		34 996	97 460
Due by Provincial department to PRF	Working Paper 1D	210955	34 996
Due by National department to PRF	Working Paper 1D	-	-
Received during the year	Working Paper 3A	(14392)	(97 460)
Closing balance		**231 559**	**34 996**
16.1.3 Departmental Revenue to be surrendered to the Revenue Fund			
Opening Balance		105 334	135 831
Revenue collected	Working Paper 2B & 2E	1 710 843	1 585 081
Received during the year	Working Paper 2B & 2E	(1 629 421)	(1 615 578)
Closing balance		**186 756**	**105 334**
16.1.4 Other			
Opening Balance		-	-
Amounts to be received	Working Paper 2F & 9A	-	-
Received during the year	Working Paper 2F & 9A	-	-
Closing balance		**-**	**-**
16.1.5 Unauthorised expenditure funded by Revenue Fund			
Opening Balance		35 402	30 132
Appropriation for unauthorised expenditure	Working Paper 5B	18134	5 270
Received during the year	Working Paper 5B	-	-
Total Appropriation for unauthorised expenditure		**53 536**	**35 402**
Total Receivables		**1 664 956**	**1 327 196**

			2020/21 R'000	2019/20 R'000
17	**Investments**			
	Non-Current			
	Standard Bank	Working Paper 7B	-	100 000
	Total Investments - Non-current		**-**	**100 000**
	Current Liabilities			
18	**Payables**			
	18.1 Current			
	18.1.1 Voted funds to be transferred			
	Opening Balance			
	Prior period error*		-	-
	Restated opening balance			-
	Funds not transferred	Working Paper 1A, 1B & 1E	-	-
	Paid during the year	Working Paper 4A	-	-
	Closing balance		**-**	**-**
	*See disclosure note on restatements for more details			
	18.1.2 Conditional grants to be transferred			
	Opening Balance		-	
	Funds not transferred	Working Paper 1D	-	-
	Paid during the year	Working Paper 4A	-	-
	Closing balance		**-**	**-**
	18.1.3 Other			
	Opening Balance		-	
	Amounts to be paid	Working Paper 2F & 9C	12 478	12 474
	Amount paid during the year	Working Paper 9C	(12 478)	(12 474)
	Closing balance		**-**	**-**
	18.1.4 Unauthorised Expenditure NOT funded By Revenue Fund			
	Opening Balance		960 915	880 168
	Amount paid Approved by Finance Act	Working Paper 5A	-	-
	Amount Approved by Finance Act without funding	Working Paper 5A	-	(22 346)
	Unauthorised reported in current financial year	Working Paper 5B	1 297	103 093
	Total Appropriation for unauthorised expenditure		**962 212**	**960 915**

			2020/21 R'000	2019/20 R'000
18.1.5	**Unauthorised Expenditure funded by Revenue Fund**			
	Opening Balance		-	
	Appropriation for unauthorised expenditure (Finance Act passed)	Working Paper 5A	-	-
	Amount to be paid (Against Finance Act/Cancelled)	Working Paper 5A	-	-
	Total Appropriation for unauthorised expenditure		**-**	**-**
18.1.6	**Unused conditional grants to be transferred back to National Government**			
	Opening Balance		12302	12 474
	Funds to be transferred	Working Paper 1D	210955	12 302
	Paid during the year	Working Paper 9B	(12 478)	(12 474)
	Closing balance		**210 779**	**12 302**
18.1.7	**Local and foreign aid assistance payable/ (receivable)**			
	Opening Balance		-	**-**
	Amounts received	Working Paper 9D	-	-
	Paid during the year	Working Paper 9D	-	-
	Closing balance		-	-
Total Payables			**1 172 991**	**973 217**

19 Bank overdraft

Exchequer Account	-	-
Other	-	-
Total Bank overdraft	**-**	**-**

20 Borrowings

Current			
Domestic	Working Paper 8A	**-**	**-**
to be specified		-	-
Foreign	Working Paper 8B	**-**	**-**
Bonds		-	-
Total Current Borrowings		**-**	**-**

			2020/21 R'000	2019/20 R'000
	Non-current Liabilities			
21	**Multi-lateral Institutions**	Working Paper 8D	-	-
	Total Multi-lateral Institutions		**-**	**-**
22	**Borrowings**			
	Long Term			
	Domestic	Working Paper 8A	**-**	**-**
	Treasury Bills		-	-
	Bonds		-	-
	Foreign	Working Paper 8B	**-**	**-**
	Bonds		-	-
	Total Long Term Borrowings		**-**	**-**
23	**Appropriated Funds**			
	Equitable Share / Voted & Statutory funds transferred to departments	Working Paper 1A & 1B	42 637 304	41 427 976
	Conditional Grants received	Working Paper 1D	8 098 834	8 685 079
	Total Appropriated Funds		**50 736 138**	**50 113 055**
24	**Revenue collected**			
	By SARS		-	-
	Provincial Taxes & Revenue in terms of Section 12(3) of the PFMA	Working Paper 2E & 2F	1 316 492	1 148 284
	Departmental Revenue collected	Working Paper 2B, 2C & 2D	312 929	467 294
	CARA Fund assistance	Working Paper 1C	-	-
	Total Revenue collected		**1 629 421**	**1 615 578**
25	**Surrenders from Departments**			
	Equitable Share / Voted & Statutory funds surrendered	Working Paper 3A	284 247	417 536
	Conditional Grants surrendered	Working Paper 3A	14 392	97 460
	Unauthorised Expenditure funded by Revenue Fund	Working Paper 5B	-	-
	Total Surrenders from Departments		**298 639**	**514 996**

			2020/21 R'000	2019/20 R'000
26	**Other Revenue received by the Revenue Fund**			
	Other surrenders	Working Paper 3B	-	-
	Other Revenue received	Working Paper 3C	176 616	175 883
	Local and Foreign aid Assistance Receivable	Working Paper 9D	-	-
	Total Other Revenue received by the Revenue Fund		**176 616**	**175 883**
27	**Appropriated Payments**			
	Annual Appropriation	Working Paper 1A	42 324 836	41 394 627
	Statutory Appropriation	Working Paper 1B	26 078	33 349
	Conditional Grants	Working Paper 1D	8 098 834	8 685 079
	Own Funds Appropriated	Working Paper 1E	1 332 757	1 557 963
	CARA Fund assistance	Working Paper 4C	-	-
	Appropriation for unauthorised expenditure approved	Working Paper 5A	-	-
	Total Appropriated Payments		**51 782 505**	**51 671 018**
28	**Expenditure in terms of an Act of Parliament**			
	Other Expenditure in terms of an Act of Parliament	Working Paper 4E	-	-
	Total Expenditure in terms of an Act of Parliament		**-**	**-**
29	**Other Payments**			
	Amounts transferred to departments for previous appropriated funds	Working Paper 4A	-	-
	Other expenditure	Working Paper 4B	128 396	131 381
	Local and Foreign aid Assistance Receivable	Working Paper 9D	-	-
	Amount Paid/(Received)	Working Paper 9C	12 478	12 474
	Total Other Payments		**140 874**	**143 855**
30	**Other investing activities**			
	Other investing activities	Working Paper 7C	-202 647	-100 000
	Total Other investing activities		**-202 647**	**-100 000**

			2020/21 R'000	2019/20 R'000
31	**Increase/Decrease in borrowings**			
	Changes in borrowings	Working Paper 8C	-	-
	Total Other financing activities		**-**	**-**

		2020/21 R'000	2019/20 R'000
32	**Adjustments and Restatements**		
	Restatements	-	-
	Adjustments	-	-
	Funding appropriated against accumulated surplus	-	-
	Total Adjustments and Restatements	**-**	**-**

		2020/21 R'000	2019/20 R'000
33	**Nett cash flow available from operating activities**		
	Net surplus /(deficit) as per Statement of Financial Performance	1 055 421	271 225
	Add back non cash/cash movements not deemed operating activities	(137 986)	333 414
	(Increase)/decrease in receivables-current	-337 760	252 839
	(Increase)/decrease in prepayments and advances		
	(Increase)/decrease in other current assets		
	Increase/(decrease) in payables-current	199 774	80 575
	Proceeds from sale of capital assets		
	Proceeds from sale of investments		
	(Increase)/decrease in other financial assets		
	Decrease in Provision		
	Surrenders to revenue fund		
	Voted funds not requested/not received		
	Approved Statutory Overdrawn		
	Other non-cash items	-	-
	Net cash flow generated by operating activities	**917 435**	**604 639**

34	**Restatements**		
	Total Restatements	-	**-**
	Adjustments		
	Total Adjustments	**-**	**-**
	Funding appropriated against accumulated surplus		
	Total Funding appropriated against accumulated surplus	**-**	**-**

35 **Departures from the Modified Cash Standard granted**

WORKING PAPER 1A

STATEMENT OF EQUITABLE SHARE / VOTED FUNDS TRANSFERRED TO DEPARTMENTS AS AT 31 March 2021

Vote no	Name of Department	Appropriation Act R'000	Funds transferred R'000	Voted funds to be surrendered R'000	Outstanding Request R'000	Unauthorised Expenditure funded by Revenue Fund Working Paper 5B R'000	Unauthorised expenditure not funded by Revenue Fund Working Paper 5B R'000	Amount received by Provincial Revenue Fund R'000	Funds Over/(Under) Received R'000	Net Appropriation R'000
1	Office of the Premier	235,388	235,388	2,236	-	-	-	235,388	-	233,152
2	Provincial Legislature	288,273	288,273	32,139	-	-	-	288,273	-	256,134
3	Provincial Treasury	357,695	357,695	252	-	-	-	357,695	-	357,443
4	Co-operative Governance and Traditional **Affairs**	523,525	523,525	107	-	-	-	523,525	-	523,418
5	Agriculture, Rural Development, Land and Environmental Affairs	925,631	925,631	6,441	-	-	-	925,631	-	919,190
6	Economic Development and Tourism	1,043,589	1,043,589	6,302	-	-	-	1,043,589	-	1,037,287
7	Education	20,313,384	20,313,384	45,711	-	-	-	20,313,384	-	20,267,673
8	Public Works, Roads and Transport	2,751,202	2,751,202	7,832	-	-	-	2,751,202	-	2,743,370
9	Community Safety, Security and Liaison	1,326,323	1,326,323	2,886	-	-	-	1,326,323	-	1,323,437
10	Health	12,320,070	12,320,070	206,571	-	-	-	12,320,070	-	12,113,499
11	Culture, Sport and Recreation	262,485	262,485	81	-	18,134	-	262,485	-	244,270
12	Social Development	1,586,336	1,586,336	-	-	-	864	1,586,336	-	1,587,200
13	Human Settlements	390,935	390,935	15,330	-	-	-	390,935	-	375,605
	Surplus funding	286,390	-	-	-	-	-	286,390	-	-
Total		**42,611,226**	**42,324,836**	**325,888**	**-**	**18,134**	**864**	**42,611,226**	**-**	**41,981,678**

WORKING PAPER 1A

STATEMENT OF EQUITABLE SHARE / VOTED FUNDS TRANSFERRED TO DEPARTMENTS AS AT 31 March 2020

Vote no	Name of Department	Appropriation Act R'000	Funds transferred R'000	Voted funds to be surrendered R'000	Outstanding Request R'000	Unauthorised Expenditure funded by Revenue Fund Working Paper 5B R'000	Unauthorised expenditure not funded by Revenue Fund Working Paper 5B R'000	Amount received by Provincial Revenue Fund R'000	Funds Over/(Under) Received R'000	Net Appropriation R'000
1	Office of the Premier	291,712	291,712	25,511	-	-	-	291,712	-	266,201
2	Provincial Legislature	311,273	311,273	16,584	-	-	-	311,273	-	294,689
3	Provincial Treasury	345,033	345,033	630	-	-	-	345,033	-	344,403
4	Co-operative Governance and Traditional Affairs	580,279	580,279	465	-	-	-	580,279	-	579,814
5	Agriculture, Rural Development, Land and Environmental Affairs	976,505	976,505	1,676	-	-	-	976,505	-	974,829
6	Economic Development and Tourism	1,043,214	1,043,214	12,685	-	-	-	1,043,214	-	1,030,529
7	Education	20,269,266	20,269,266	-	-	5,270	50,515	20,269,266	-	20,314,511
8	Public Works, Roads and Transport	3,037,745	3,037,745	100,045	-	-	-	3,037,745	-	2,937,700
9	Community Safety, Security and Liaison	1,455,381	1,455,381	7,258	-	-	-	1,455,381	-	1,448,123
10	Health	10,909,882	10,909,882	20,198	-	-	-	10,909,882	-	10,889,684
11	Culture, Sport and Recreation	264,373	264,373	16	-	-	-	264,373	-	264,357
12	Social Development	1,585,539	1,585,539	5,651	-	-	-	1,585,539	-	1,579,888
13	Human Settlements	454,173	454,173	61,492	-	-	-	454,173	-	392,681
	Surplus funding	(129,748)	(129,748)	-	-	-	-	(129,748)	-	(129,748)
		-	-	-	-	-	-	-	-	-
Total		**41,394,627**	**41,394,627**	**262,211**	**-**	**5,270**	**50,515**	**41,394,627**	**-**	**41,187,661**

WORKING PAPER 1B

STATEMENT OF EQUITABLE SHARE / STATUTORY FUNDS TRANSFERRED TO DEPARTMENTS AS AT 31 March 2021

Vote no	Name of Department	Appropriation Act	Funds transferred	Statutory funds to be surrendered	Outstanding Request	Amount received by Provincial Revenue Fund	Funds Over/(Under) Received	Net Appropriation
		R'000	R'000	R'000	R'000	R'000	R'000	R'000
1	Office of the Premier	-	-	-	-	-	-	-
2	Provincial Legislature	26,078	26,078	-	-	26,078	-	26,078
3	Provincial Treasury	-	-	-	-	-	-	-
4	Co-operative Governance and Traditional Affairs	-	-	-	-	-	-	-
5	Agriculture, Rural Development, Land and Environmental Affairs	-	-	-	-	-	-	-
6	Economic Development and Tourism	-	-	-	-	-	-	-
7	Education	-	-	-	-	-	-	-
8	Public Works, Roads and Transport	-	-	-	-	-	-	-
9	Community Safety, Security and Liaison	-	-	-	-	-	-	-
10	Health	-	-	-	-	-	-	-
11	Culture, Sport and Recreation	-	-	-	-	-	-	-
12	Social Development	-	-	-	-	-	-	-
13	Human Settlements	-	-	-	-	-	-	-
Total		**26,078**	**26,078**	**-**	**-**	**26,078**	**-**	**26,078**

WORKING PAPER 1B

STATEMENT OF EQUITABLE SHARE / STATUTORY FUNDS TRANSFERRED TO DEPARTMENTS AS AT 31 March 2020

Vote no	Name of Department	Appropriation Act	Funds transferred	Statutory funds to be surrendered	Outstanding Request	Amount received by Provincial Revenue Fund	Funds Over/(Under) Received	Net Appropriation
		R'000	R'000	R'000	R'000	R'000	R'000	R'000
1	Office of the Premier	-	-	-	-	-	-	-
2	Provincial Legislature	33,349	33,349	-	-	33,349	-	33,349
3	Provincial Treasury	-	-	-	-	-	-	-
4	Co-operative Governance and Traditional Affairs	-	-	-	-	-	-	-
5	Agriculture, Rural Development, Land and Environmental Affairs	-	-	-	-	-	-	-
6	Economic Development and Tourism	-	-	-	-	-	-	-
7	Education	-	-	-	-	-	-	-
8	Public Works, Roads and Transport	-	-	-	-	-	-	-
9	Community Safety, Security and Liaison	-	-	-	-	-	-	-
10	Health	-	-	-	-	-	-	-
11	Culture, Sport and Recreation	-	-	-	-	-	-	-
12	Social Development	-	-	-	-	-	-	-
13	Human Settlements	-	-	-	-	-	-	-
Total		**33,349**	**33,349**	**-**	**-**	**33,349**	**-**	**33,349**

WORKING PAPER 1D
STATEMENT OF CONDITIONAL GRANTS RECEIVED AS AT 31 March 2021

Name of Department	Appropriation Act	Amount withheld by National Department	Available Appropriation	Funds transferred	Voted funds to be surrendered	Outstanding Request	Unauthorised Expenditure funded by Revenue Fund WORKING PAPER 5B	Unauthorised expenditure not funded by by Revenue Fund Working Paper 5B	Amount received by Revenue Fund g offset as per DORA Act)	Funds Over/(Under) Received	Amount to be surrendered/ not received by Prov dept	Amount to be surrendered to Nat dept	Net Appropriation	Section 22 of DORA: Funds approved for roll over from previous financial year	Section 22 of DORA: Amount received by Revenue Fund from National departments	Section 22 of DORA: Amount offset for Revenue Fund from National departments as per DORA Act
	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
Co-operative Governance and Traditional Affairs																
EPWP- Integrated	2,140	-	2,140	2,140	-	-	-	-	2,140	-	-	-	2,140	-	2,140	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agriculture, Rural Development, Land and Environmental Affirs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Land Care	9,925	-	9,925	9,925	287	-	-	-	9,925	-	-	287	9,638	-	9,925	-
CASP	130,982	-	130,982	130,982	34,413	-	-	-	130,982	-	-	34,413	96,569	-	130,982	-
Ilima/Letsema Project	46,487	-	46,487	46,487	1	-	-	-	46,487	-	-	1	46,486	-	46,487	-
EPWP - Integrated	3,724	-	3,724	3,724	-	-	-	-	3,724	-	-	-	3,724	-	3,724	-
Provincial Disaster Relief grant	12,160	-	12,160	12,160	541	-	-	-	12,160	-	-	541	11,619	-	12,160	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic Development and Tourism	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
EPWP - Integrated	4,058	-	4,058	4,058	4,058	-	-	-	4,058	-	-	4,058	-	-	4,058	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
HIV/AIDS	15,163	-	15,163	15,163	1,203	-	-	-	15,163	-	-	1,203	13,960	-	15,163	-
NSNP	734,414	-	734,414	734,414	73,828	-	-	-	734,414	-	-	73,828	660,586	-	734,414	-
Maths, Science and Technology Grant	36,348	-	36,348	36,348	94	-	-	-	36,348	-	-	94	36,254	-	36,348	-
Learners with Profound Intellectual Disabilities	29,020	-	29,020	29,020	648	-	-	-	29,020	-	-	648	28,372	-	29,020	-
EPWP - Social Sector	3,507	-	3,507	3,507	429	-	-	-	3,507	-	-	429	3,078	-	3,507	-
EPWP - Integrated	2,265	-	2,265	2,265	8	-	-	-	2,265	-	-	8	2,257	-	2,265	-
Education infrastructure grant	830,689	-	830,689	830,689	24	-	-	-	830,689	-	-	24	830,665	-	830,689	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Works,Roads & TranSport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Roads Maintenance	957,859	-	957,859	957,859	2,649	-	-	-	957,859	-	-	2,649	955,210	-	957,859	-
EPWP - Integrated	7,342	-	7,342	7,342	71	-	-	-	7,342	-	-	71	7,271	-	7,342	-
Public TranSport Operations	676,941	-	676,941	676,941	33,232	-	-	-	676,941	-	-	33,232	643,709	-	676,941	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community Safety, Security and Liason	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
EPWP Social sector	2,780	-	2,780	2,780	-	-	-	-	2,780	-	-	-	2,780	-	2,780	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
National Tertiary Services	135,793	-	135,793	135,793	102	-	-	-	135,793	-	-	102	135,691	-	135,793	-
Health Professional Training and Development.	205,952	-	205,952	205,952	204	-	-	-	205,952	-	-	204	205,748	-	205,952	-
Hospital Facility Revitilisation	423,922	-	423,922	423,922	-	-	-	432	423,922	-	-	-	424,354	-	423,922	-
HIV/AIDS	2,382,431	-	2,382,431	2,382,431	163	-	-	-	2,382,431	-	-	163	2,382,268	-	2,382,431	-
National Health Insurance grant	16,104	-	16,104	16,104	-	-	-	-	16,104	-	-	-	16,104	-	16,104	-
EPWP - Social Sector	19,294	-	19,294	19,294	2,968	-	-	-	19,294	-	-	2,968	16,326	-	19,294	-
EPWP - Integrated	2,130	-	2,130	2,130	-	-	-	1	2,130	-	-	-	2,131	-	2,130	-
Provincial Disaster Relief grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Culture, Sport & Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Mass Participation Program	28,324	-	28,324	28,324	9,278	-	-	-	28,324	-	-	9,278	19,046	-	28,324	-
Community Library Services	126,168	-	126,168	126,168	47	-	-	-	126,168	-	-	47	126,121	-	126,168	-
EPWP - Social Sector	1,965	-	1,965	1,965	-	-	-	-	1,965	-	-	-	1,965	-	1,965	-
EPWP - Integrated	2,239	-	2,239	2,239	-	-	-	-	2,239	-	-	-	2,239	-	2,239	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Social Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Early Childhood Development grant	123,244	-	123,244	123,244	43,048	-	-	-	123,244	-	-	43,048	80,196	-	123,244	-
EPWP - Integrated	2,000	-	2,000	2,000	1,936	-	-	-	2,000	-	-	1,936	64	-	2,000	-
EPWP-Social Sector	7,388	-	7,388	7,388	592	-	-	-	7,388	-	-	592	6,796	-	7,388	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Human Settlements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Human Settlements Development Grant	1,104,417	-	1,104,417	1,104,417	32	-	-	-	1,104,417	-	-	32	1,104,385	-	1,104,417	-
Title Deeds Restoration	9,650	-	9,650	9,650	1,099	-	-	-	9,650	-	-	1,099	8,551	-	9,650	-
EPWP - Integrated	2,009	-	2,009	2,009	-	-	-	-	2,009	-	-	-	2,009	-	2,009	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	**8,098,834**	**-**	**8,098,834**	**8,098,834**	**210,955**	**-**	**-**	**433**	**8,098,834**	**-**	**-**	**210,955**	**7,888,312**	**-**	**8,098,834**	**-**

WORKING PAPER 1D
STATEMENT OF CONDITIONAL GRANTS RECEIVED AS AT 31 March 2020

														Section 22 of DORA				
	Appropriation Act	Amount withheld by National Department	Available Appropriation	Funds transferred	Voted funds to be surrendered	Outstanding Request	Unauthorised Expenditure funded by Revenue Fund WORKING PAPER 5B	Unauthorised expenditure not funded by Revenue Fund Working Paper 5B	Amount received by Revenue Fund rom National departments	Funds Over/(Under) Received	Amount to be surrendered/ not received by Prov dept	Amount to be surrendered to Nat dept	Net Appropriation	Current financial year Funds approved for roll over	Current financial year Funds NOT approved for roll over	Funds approved for roll over from previous financial year	Amount received by Revenue Fund from National departments	Amount offset for Revenue Fund from National departments as per DORA Act
	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
Co-operative Governance and Traditional Affairs																		
EPWP- Integrated	2,251	-	2,251	2,251	84	-	-	-	2,251	-	-	84	2,167	-	84	-	2,251	-
		-	-			-	-		-	-	-	-	-	-	-	-		-
Agriculture, Rural Development, Land and Environmental Affirs		-	-			-	-		-	-	-	-	-	-	-	-		-
Land Care	9,141	-	9,141	9,141	18	-	-	-	9,141	-	-	18	9,123	-	18	-	9,141	-
CASP	154,076	-	154,076	154,076		-	-	-	154,076	-	-	-	154,076	-	-	-	154,076	-
Ilima/Letsema Project	56,253	-	56,253	56,253		-	-	-	56,253	-	-	-	56,253	-	-	-	56,253	-
EPWP - Integrated	4,247	-	4,247	4,247		-	-	-	4,247	-	-	-	4,247	-	-	-	4,247	-
		-	-			-	-		-	-	-	-	-	-	-	-		-
Economic Development and Tourism		-	-			-	-		-	-	-	-	-	-	-	-		-
EPWP - Integrated	3,467	-	3,467	3,467	-	-	-	-	3,467	-	-	-	3,467	-	-	-	3,467	-
		-	-			-	-		-	-	-	-	-	-	-	-		-
Education		-	-			-	-		-	-	-	-	-	-	-	-		-
HIV/AIDS	21,919	-	21,919	21,919	620	-	-	-	21,919	-	-	620	21,299	427	193	-	21,919	-
NSNP	687,691	-	687,691	687,691	16,868	-	-	-	687,691	-	-	16,868	670,823	14,020	2,848	-	687,691	-
Maths, Science and Technology Grant	40,354	-	40,354	40,354	1,119	-	-	-	40,354	-	-	1,119	39,235	807	312	-	40,354	-
Learners with Profound Intellectual Disabilities	26,094	-	26,094	26,094	1,857	-	-	-	26,094	-	-	1,857	24,237	565	1,292	-	26,094	-
EPWP - Social Sector	2,767	-	2,767	2,767	24	-	-	-	2,767	-	-	24	2,743	-	24	-	2,767	-
EPWP - Integrated	2,727	-	2,727	2,727	8	-	-	-	2,727	-	-	8	2,719	-	8	-	2,727	-
Education infrastructure grant	1,045,127	-	1,045,127	1,045,127	108	-	-	-	1,045,127	-	-	108	1,045,019	-	108	-	1,045,127	-
		-	-			-	-		-	-	-	-	-	-	-	-		-
Public Works,Roads & TranSport		-	-			-	-		-	-	-	-	-	-	-	-		-
Provincial Roads Maintenance	1,572,126	-	1,572,126	1,572,126	5	-	-	-	1,572,126	-	-	5	1,572,121	-	5	-	1,572,126	-
EPWP - Integrated	7,683	-	7,683	7,683	5	-	-	-	7,683	-	-	5	7,678	-	5	-	7,683	-
Public TranSport Operations	634,434	-	634,434	634,434	2,255	-	-	-	634,434	-	-	2,255	632,179	-	2,255	-	634,434	-
		-	-			-	-		-	-	-	-	-	-	-	-		-
Community Safety, Security and Liason		-	-			-	-		-	-	-	-	-	-	-	-		-
EPWP Social sector	3,067	-	3,067	3,067	-	-	-	-	3,067	-	-		3,067	-	-	-	3,067	-
		-	-			-	-		-	-	-	-	-	-	-	-		-
Health		-	-			-	-		-	-	-	-	-	-	-	-		-
National Tertiary Services	122,993	-	122,993	122,993	1,188	-	-	-	122,993	-	-	1,188	121,805	1,036	152	-	122,993	-
Health Professional Training and Development.	120,678	-	120,678	120,678	42	-	-	-	120,678	-	-	42	120,636	-	42	-	120,678	-
Hospital Facility Revitilisation	344,915	-	344,915	344,915	1,193	-	-	-	344,915	-	-	1,193	343,722	-	1,193	-	344,915	-
HIV/AIDS	1,998,197	-	1,998,197	1,998,197	-	-	-	-	1,998,197	-	-	-	1,998,197	-	-	-	1,998,197	-
Human Papillomavirus Vaccine	12,578	-	12,578	12,578	190	-	-	-	12,578	-	-	190	12,388	-	190	-	12,578	-
Human Resources Capacitation grant	60,243	-	60,243	60,243	-	-	-	51,346	60,243	-	-	-	111,589	-	-	-	60,243	-
National Health Insurance grant	21,136	-	21,136	21,136	-	-	-	1,232	21,136	-	-	-	22,368	-	-	-	21,136	-
EPWP - Social Sector	15,437	-	15,437	15,437	362	-	-	-	15,437	-	-	362	15,075	-	362	-	15,437	-
EPWP - Integrated	2,126	-	2,126	2,126	-	-	-	-	2,126	-	-	-	2,126	-	-	-	2,126	-
		-	-			-	-		-	-	-	-	-	-	-	-		-
Culture, Sport & Recreation		-	-			-	-		-	-	-	-	-	-	-	-		-
Mass Participation Program	48,791	-	48,791	48,791	56	-	-	-	48,791	-	-	56	48,735	-	56	-	48,791	-
Community Library Services	166,389	-	166,389	166,389	3,483	-	-	-	166,389	-	-	3,483	162,906	3,339	144	-	166,389	-
EPWP - Social Sector	1,728	-	1,728	1,728	44	-	-	-	1,728	-	-	44	1,684	-	44	-	1,728	-
EPWP - Integrated	2,158	-	2,158	2,158	-	-	-	-	2,158	-	-	-	2,158	-	-	-	2,158	-
		-	-			-	-		-	-	-	-	-	-	-	-		-
Social Development		-	-			-	-		-	-	-	-	-	-	-	-		-
EPWP-Social Sector	16,309	-	16,309	16,309	1,317	-	-	-	16,309	-	-	1,317	14,992	-	1,317	-	16,309	-
Early Childhood Development grant	44,351	-	44,351	44,351	3,640	-	-	-	44,351	-	-	3,640	40,711	2,500	1,140	-	44,351	-
		-	-			-	-		-	-	-	-	-	-	-	-		-
Human Settlements		-	-			-	-		-	-	-	-	-	-	-	-		-
Human Settlements Development Grant	1,394,559	-	1,394,559	1,394,559	3	-	-	-	1,394,559	-	-	3	1,394,556	-	3	-	1,394,559	-
Title Deeds Restoration	36,477	-	36,477	36,477	507	-	-	-	36,477	-	-	507	35,970	-	507	-	36,477	-
EPWP - Integrated	2,590	-	2,590	2,590	-	-	-	-	2,590	-	-	-	2,590	-	-	-	2,590	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	**8,685,079**	**-**	**8,685,079**	**8,685,079**	**34,996**	**-**	**-**	**52,578**	**8,685,079**	**-**	**-**	**34,996**	**8,702,661**	**22,694**	**12,302**	**-**	**8,685,079**	**-**
Approved Section 22 of DORA roll over - current financial year funds			-		-	-	-	-	-	-	-	(22,694)	-	-	-	-	-	-
			-		-	-	-	-	-	-	-	-	-	-	-	-	-	-
			-		-	-	-	-	-	-	-	-	-	-	-	-	-	-
			-		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	**8,685,079**	**-**	**8,685,079**	**8,685,079**	**34,996**	**-**	**-**	**52,578**	**8,685,079**	**-**	**-**	**12,302**	**8,702,661**	**22,694**	**12,302**	**-**	**8,685,079**	**-**

WORKING PAPER 1E

STATEMENT OF OWN FUNDS APPROPRIATED AS AT 31 March 2021

Vote no	Name of Department	Appropriation Act R'000	Funds transferred R'000	Voted funds to be surrendered R'000	Outstanding Request R'000	Net Appropriation R'000
1	Office of the Premier	2,309	2,309	-	-	2,309
2	Provincial Legislature	57,672	57,672	-	-	57,672
3	Provincial Treasury	17,675	17,675	-	-	17,675
4	Co-operative Governance and Traditional Affairs	24,423	24,423	-	-	24,423
5	Agriculture, Rural Development, Land and Environmental Affairs	4,000	4,000	-	-	4,000
6	Economic Development and Tourism	35,000	35,000	-	-	35,000
7	Education	238,199	238,199	-	-	238,199
8	Public Works, Roads and Transport	233,666	233,666	-	-	233,666
9	Community Safety, Security and Liaison	93,361	93,361	-	-	93,361
10	Health	499,113	499,113	-	-	499,113
11	Culture, Sport and Recreation	37,839	37,839	-	-	37,839
12	Social Development	38,500	38,500	-	-	38,500
13	Human Settlements	51,000	51,000	-	-	51,000
	Surplus funding	-	-	-	-	-
	Total	**1,332,757**	**1,332,757**	**-**	**-**	**1,332,757**

WORKING PAPER 1E

STATEMENT OF OWN FUNDS APPROPRIATED AS AT 31 March 2020

Vote no	Name of Department	Appropriation Act R'000	Funds transferred R'000	Voted funds to be surrendered R'000	Outstanding Request R'000	Net Appropriation R'000
1	Office of the Premier	2,587	2,587	-	-	2,587
2	Provincial Legislature	47,196	47,196	-	-	47,196
3	Provincial Treasury	9,859	9,859	-	-	9,859
4	Co-operative Governance and Traditional Affairs	23,484	23,484	-	-	23,484
5	Agriculture, Rural Development, Land and Environmental Affairs	7,053	7,053	-	-	7,053
6	Economic Development and Tourism	-	-	-	-	-
7	Education	269,478	269,478	-	-	269,478
8	Public Works, Roads and Transport	206,240	206,240	-	-	206,240
9	Community Safety, Security and Liaison	117,006	117,006	-	-	117,006
10	Health	672,724	672,724	-	-	672,724
11	Culture, Sport and Recreation	2,946	2,946	-	-	2,946
12	Social Development	393	393	177	-	216
13	Human Settlements	69,249	69,249	-	-	69,249
	Surplus funding	129,748	129,748	-	-	129,748
	Total	**1,557,963**	**1,557,963**	**177**	**-**	**1,557,786**

WORKING PAPER 2B

STATEMENT OF DEPARTMENTAL REVENUE COLLECTED AS AT 31 March 2021

Name of Department	National Revenue Fund receipts	Sales of goods and services other than capital assets	Transfers received	Fines, penalties and forfeits	Interest, dividends and rent on land	Sale of capital assets	Financial transactions in assets and liabilities	Total received	Amount Received by Revenue Fund
	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
Office of the Premier		184			1,007	189	2,782	4,162	4,155
Provincial Legislature					1,379	217	204	1,800	1,221
Provincial Treasury		991			91,564	19	63	92,637	93,242
Co-operative Governance and Traditional Affairs		406			231	436	245	1,318	1,174
Agriculture, Rural Development, Land and Environmental Affairs		2,889		4,102	874	137	134	8,136	8,526
Economic Development and Tourism		123			1,685	107	8,334	10,249	4,690
Education		19,348			8,883	627	2,444	31,302	34,903
Public Works, Roads and Transport		9,033		6,782	2,422	3,423	882	22,542	23,948
Community Safety, Security and Liaison		41,958		90,041	4,781	393	159	137,332	63,829
Health		49,011			5,687	4,110	7,944	66,752	59,115
Culture, Sport and Recreation		408			309	629	-	1,346	752
Social Development		1,406			2,161	648	393	4,608	4,598
Human Settlements		159			3,139	571	275	4,144	4,753
Interest Intergovernmental Cash Co-ordination account					5,376			5,376	5,376
Interest Investment account (Fixed deposit)					2,647			2,647	2,647
Total	**-**	**125,916**	**-**	**100,925**	**132,145**	**11,506**	**23,859**	**394,351**	**312,929**

WORKING PAPER 2B

STATEMENT OF DEPARTMENTAL REVENUE COLLECTED AS AT 31 March 2020

Name of department	National Revenue Fund receipts	Sales of goods and services other than capital assets	Transfers received	Fines, penalties and forfeits	Interest, dividends and rent on land	Sale of capital assets	Financial transactions in assets and liabilities	Total received	Amount Received by Revenue Fund
	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
Office of the Premier		195			901	96	878	2,070	2,105
Provincial Legislature					1,113	81	27	1,221	1,890
Provincial Treasury		1,819			87,896	36	124	89,875	89,011
Co-operative Governance and Traditional Affairs		405			696		1,428	2,529	2,427
Agriculture, Rural Development, Land and Environmental Affairs		3,889	1,252	2,527	1,552	308	2,246	11,774	11,393
Economic Development and Tourism		117			2,556		14	2,687	2,000
Education		19,324			8,906	2,866	3,134	34,230	30,890
Public Works, Roads and Transport		11,145		9,059	4,166	2,506	2,798	29,674	29,880
Community Safety, Security and Liaison		43,506		101,971	6,539	796	33	152,845	198,303
Health		68,751			6,936	2,767	3,553	82,007	83,264
Culture, Sport and Recreation		619			561	507		1,687	1,819
Social Development		1,413			2,567	358	677	5,015	4,479
Human Settlements		153			3,762	266	397	4,578	4,157
Interest Intergovernmental Cash Co-ordination account					5,676			5,676	5,676
Interest Investment account(Fixed deposit)								-	-
Total	**-**	**151,336**	**1,252**	**113,557**	**133,827**	**10,587**	**15,309**	**425,868**	**467,294**

*See disclosure note on restatements for more details

WORKING PAPER 2E
STATEMENT OF PROVINCIAL TAXES COLLECTED AS AT 31 March 2021

Name of Department	Fines and Forfeitures R'000	Motor vehicle Tax R'000	Licences R'000	Liqour Licences R'000	Total received R'000	Amount Received by Revenue Fund R'000	Difference (F) - (G) R'000
					-		-
Office of the Premier							
Provincial Legislature					-		-
Provincial Treasury					-		-
Co-operative Governance and Traditional Affairs					-		-
Agriculture, Rural Development, Land and Environmental Affairs					-		-
Economic Development and Tourism			150,828		150,828	150,828	-
Education					-		-
Public Works, Roads and Transport					-		-
Community Safety, Security and Liaison		1,165,664			1,165,664	1,165,664	-
Health					-		-
Culture, Sport and Recreation					-		-
Social Development					-		-
Human Settlements					-		-
Total	**-**	**1,165,664**	**150,828**	**-**	**1,316,492**	**1,316,492**	**-**

WORKING PAPER 2E
STATEMENT OF PROVINCIAL TAXES COLLECTED AS AT 31 March 2020

Name of Department	Fines and Forfeitures R'000	Motor vehicle Tax R'000	Licences R'000	Liqour Licences R'000	Total received R'000	Amount Received by Revenue Fund R'000	Difference (F) - (G) R'000
					-		-
Office of the Premier							
Provincial Legislature					-		-
Provincial Treasury					-		-
Co-operative Governance and Traditional Affairs					-		-
Agriculture, Rural Development, Land and Environmental Affairs					-		-
Economic Development and Tourism			143,396	7,855	151,251	140,322	10,929
Education					-		-
Public Works, Roads and Transport					-		-
Community Safety, Security and Liaison		1,007,962			1,007,962	1,007,962	-
Health					-		-
Culture, Sport and Recreation					-		-
Social Development					-		-
Human Settlements					-		-
Total		**1,007,962**	**143,396**	**7,855**	**1,159,213**	**1,148,284**	**10,929**

WORKING PAPER 3A
STATEMENT OF VOTED FUNDS SURRENDERED FOR PREVIOUS APPROPRIATIONS

Name of Department	2020/21 Appropriated funds/ Equitable Share R'000	2020/21 Conditional Grants R'000	2019/20 Appropriated funds/ Equitable Share R'000	2019/20 Conditional Grants R'000
Office of the Premier	25,477		16,205	
Provincial Legislature	16,584		15,045	
Provincial Treasury	626		150	
Co-operative Governance and Traditional Affairs	467	84	906	1
Agriculture, Rural Development, Land and Environmental Affairs	1,676	18	1,892	7,453
Economic Development and Tourism	12,685		1,564	
Education	-		168,428	19,369
Public Works, Roads and Transport	127,562	2,265	132,567	3,379
Community Safety, Security and Liaison	6,161		9,911	
Health	25,674	2,975	59,279	5,901
Culture, Sport and Recreation	17	3,583	43	3,116
Social Development	5,827	4,957	11,496	3,066
Human Settlements	61,491	510	50	55,175
Total	**284,247**	**14,392**	**417,536**	**97,460**

WORKING PAPER 3C
STATEMENT OF OTHER REVENUE

Name of Department	2020/21 Amount Received R'000	2020/21 Receivable Amount Received R'000	2020/21 Amount Received by Revenue Fund R'000	2019/20 Amount Received R'000	2019/20 Receivable Amount Received R'000	2019/20 Amount Received by Revenue Fund R'000
Departmental Settlement account	135,634		135,634	141,890		141,890
Covid -19 Disaster funds	40,982		40,982	33,993		33,993
Total	**176,616**	**-**	**176,616**	**175,883**	**-**	**175,883**

WORKING PAPER 4B
STATEMENT OF OTHER EXPENDITURE

Other Expenditure	2020/21 Amount to be Transferred R'000	2020/21 Amount Transferred by Revenue Fund R'000	2019/20 Amount to be Transferred R'000	2019/20 Amount Transferred by Revenue Fund R'000
Departmental Settlement account	128,353	128,353	131,341	131,341
Bank Charges	43	43	40	40
Total	**128,396**	**128,396**	**131,381**	**131,381**

WORKING PAPER 5A
STATEMENT OF APPROPRIATION FOR UNAUTHORISED EXPENDITURE AS AT 31 March 2020

Name of Department	Unauthorised Reported		Unauthorised funded by Revenue Fund Surrendered by departments	
	Not funded by Revenue Fund (Exceeding of vote) From Working Paper 1A, 1B & 1D	Funded by Revenue Fund	Financial Year	Amount
	R'000	R'000		R'000
Office of the Premier				
Provincial Legislature				
Provincial Treasury				
Co-operative Governance and Traditional Affairs				22,011
Agriculture, Rural Development, Land and Environmental Affairs				355
Economic Development and Tourism				
Education				
Public Works, Roads and Transport				
Community Safety, Security and Liaison				
Health				
Culture, Sport and Recreation				
Social Development				
Human Settlements				
Total				**22,346**

WORKING PAPER 5B
STATEMENT OF UNAUTHORISED EXPENDITURE AS AT 31 March 2021

Name of Department	Unauthorised Reported		Unauthorised funded by Revenue Fund Surrendered by departments	
	Not funded by Revenue Fund (Exceeding of vote) From Working Paper 1A, 1B & 1D	Funded by Revenue Fund	Financial Year	Amount
	R'000	R'000		R'000
Office of the Premier				
Provincial Legislature				
Provincial Treasury				
Co-operative Governance and Traditional Affairs				
Agriculture, Rural Development, Land and Environmental Affairs				
Economic Development and Tourism				
Education				
Public Works, Roads and Transport				
Community Safety, Security and Liaison				
Health	433			
Culture, Sport and Recreation		18,134		
Social Development	864			
Human Settlements				
Total	**1,297**	**18,134**	**-**	**-**

WORKING PAPER 5B

STATEMENT OF UNAUTHORISED EXPENDITURE AS AT 31 March 2020

Name of Department	Unauthorised Reported		Unauthorised funded by NRF/PRF Surrendered by departments	
	Not funded by Revenue Fund (Exceeding of vote) From Working Paper 1A, 1B & 1D	Funded by Revenue Fund	Financial Year	Amount
	R'000	R'000	R'000	R'000
Office of the Premier				
Provincial Legislature				
Provincial Treasury				
Co-operative Governance and Traditional Affairs				
Agriculture, Rural Development, Land and Environmental Affairs				
Economic Development and Tourism				
Education	50,515	5,270		
Public Works, Roads and Transport				
Community Safety, Security and Liaison				
Health	52,578			
Culture, Sport and Recreation				
Social Development				
Human Settlements				
Total	**103,093**	**5,270**	**-**	**-**

WORKING PAPER 7A

STATEMENT OF CURRENT INVESTMENTS

Investee	2020/21			2019/20		
	Domestic	Foreign	Total	Domestic	Foreign	Total
	R'000	R'000	R'000	R'000	R'000	R'000
Standard Bank	302,647		- 302,647			- -
Total	**302,647**	**-**	**302,647**	**-**	**-**	**-**

WORKING PAPER 7B

STATEMENT OF NON-CURRENT INVESTMENTS

Investee	2020/21			2019/20		
	Domestic	Foreign	Total	Domestic	Foreign	Total
	R'000	R'000	R'000	R'000	R'000	R'000
Standard Bank			-	100,000		100,000
Total	**-**	**-**	**-**	**100,000**	**-**	**100,000**

WORKING PAPER 7C
STATEMENT OF OTHER INVESTING ACTIVITIES

Other investing activities	2020/21 Amount R'000	2019/20 Amount R'000
Fixed Deposit - Standard bank	-202,647	-100,000
Total	**(202,647)**	**(100,000)**

WORKING PAPER 9B
STATEMENT OF OTHER FUNDS TRANSFERRED TO NATIONAL GOVERNMENT INCLUDING OFFSET OF DORA FUNDS

Name of Department	2020/21			2019/20		
	Amount Transferred	Amount offset in terms of DORA	Total	Amount Transferred	Amount offset in terms of DORA	Total
	R'000	R'000	R'000	R'000	R'000	R'000
Unspent grants surrendered and off-set with new grants	12,478		12,478 -	12,474		12,474 -
Total	**12,478**	**-**	**12,478**	**12,474**	**-**	**12,474**

WORKING PAPER 9C
STATEMENT OF OTHER PAYABLES

Name of Department / Entity	2020/21		2019/20	
	Amount to be Paid	Amount Paid	Amount to be Paid	Amount Paid
	R'000	R'000	R'000	R'000
Unspent grants surrendered to national	12,478	12,478	12,474	12,474
Total	**12,478**	**12,478**	**12,474**	**12,474**

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