

Mpumalanga Provincial Revenue Fund *Annual Financial Statements* 2022/23



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MPUMALANGA PROVINCE
REPUBLIC OF SOUTH AFRICA



**MPUMALANGA PROVINCIAL REVENUE FUND
ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2023**

ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2023

CONTENTS	PAGE
1. Report by the Head: Provincial Treasury	4
2. Report of the Auditor-General	8
3. Statement of Accounting Policies	10
4. Statement of Financial Performance	16
5. Statement of Financial Position	17
6. Statement of Changes in Net Assets	18
7. Cash Flow Statement	19
8. Notes to the Annual Financial Statements	20
9. Working Papers	30

Mpumalanga Provincial Revenue Fund
Annual Financial Statement
for the year ended 31 March 2023

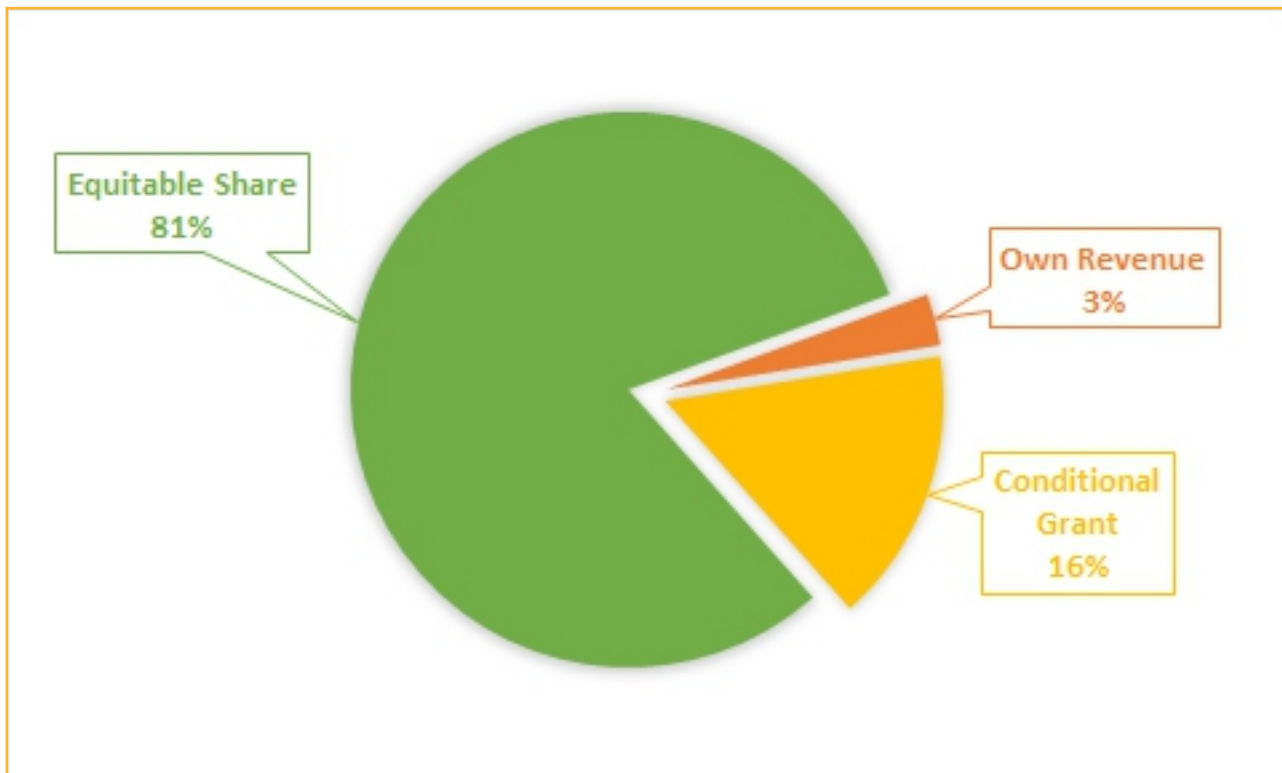
REPORT BY THE HEAD OFFICIAL OF THE PROVINCIAL TREASURY TO THE EXECUTIVE AUTHORITY AND PROVINCIAL LEGISLATURE OF MPUMALANGA PROVINCE

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 means 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 2022/23 financial year is indicated below:

Breakdown of total provincial revenue



Equitable share

Equitable share funding constitutes 81% of the total provincial revenue. The Province received R46.8 billion during 2022/23, which is R2.3 billion more when compared to R44.5 billion of 2021/22.

Conditional grants

Conditional grants constitute 16% of the total provincial revenue. The Province was allocated R9.1 billion during 2022/23, which is R100 million increase as compared to R9.0 billion received in 2021/22.

Mpumalanga Provincial Revenue Fund
Annual Financial Statement
for the year ended 31 March 2023

Summary of conditional grants received from national and transferred to departments as at 31 March 2023.

Department	Budget	Received from National	Transferred to Departments	Balance due to Departments
	R'000	R'000	R'000	R'000
Co-operative Governance & Traditional Affairs				
Expanded Public Works Programme Integrated Grant for Provinces	2 563	2 563	2 563	0
Agriculture, Rural Development, Land & Environmental Affairs				
Land Care Programme Grant: Poverty Relief and Infrastructure Development				0
Comprehensive Agricultural Support Programme Grant	9 762 165	9 762 165 033	9 762 165 033	0
Ilima/Letsema Projects Grant	033	70 499	70 499	0
Expanded Public Works Programme Integrated Grant for Provinces	70 499 4 734	70 499 4 734	70 499 4 734	0
Economic Development & Tourism				
Expanded Public Works Programme Integrated Grant for Provinces	4 599	4 599	4 599	0
Education				
HIV and AIDS (Life Skills Education Grant)	19 530	19 530	19 530	0
Learners With Profound Intellectual Disabilities Grant	31 523	31 523	31 523	0
National School Nutrition Programme Grant	806 054	806 054	806 054	0
Education Infrastructure Grant	822 411	822 411	822 411	0
Maths, science and Technology Grant	43 833	43 833	43 833	0
Expanded Public Works Programme Integrated Grant for Provinces	2 278	2 278	2 278	0
Social Sector Expanded Public Works Programme Incentive Grant for Provinces	2 867	2 867	2 867	0
Early Childhood Development Grant	99 860	99 860	99 860	0
Public Works, Roads and Transport				
Provincial Roads Maintenance Grant	905 915	905 915	905 915	0
Expanded Public Works Programme Integrated Grant for Provinces	7 038	7 038	7 038	0
Public Transport Operations Grant	711 126	711 126	711 126	0
Community Safety, Security & Liaison				
Social Sector Expanded Public Works Programme Incentive Grant for Provinces	2 038	2 038	2 038	0
Health				
National Tertiary Services Grant	145 385	145 385	145 385	0
Human Resources & Training Grant	274 266	274 266	274 266	0
Health Facility Revitalization Grant	463 310	463 310	463 310	0
District Health Component	2 638 302	2 638 302	2 638 302	0
National Health Insurance Grant	82 875	82 875	82 875	0
Social Sector Expanded Public Works Programme Incentive Grant for Province	13 140	13 140	13 140	0
Culture, Sport & Recreation				
Community Library Services Grant	169 288	169 288	169 288	0
Mass Participation and Sports grant	52 236	52 236	52 236	0
Social Sector Expanded Public Works Programme Incentive Grant for Provinces	1 631	1 631	1 631	0
Expanded Public Works Programme Integrated Grant for Provinces	2 279	2 279	2 279	0
Social Development				
Social Sector Expanded Public Works Programme Incentive Grant for Provinces	5 894	5 894	5 894	0

Mpumalanga Provincial Revenue Fund
Annual Financial Statement
for the year ended 31 March 2023

Department	Budget	Received from National	Transferred to Departments	Balance due to Departments
	R'000	R'000	R'000	R'000
Human Settlements				
Human Settlements Development Grant	1 024 416	1 024 416	1 024 416	0
Informal Settlements Upgrading	474 653	474 652	474 652	0
Expanded Public Works Programme Integrated Grant for Provinces	2 000	2 000	2 000	0
Total	9 061 338	9 061 337	9 061 337	0

Own revenue

The projected own revenue for 2022/23 was R1 917 billion which constitutes 3% of the total provincial revenue. Out of the projected own revenue the province collected R2 454 billion which includes R16 million of IGCC interest. The province over-collected own revenue by R537 million, the over-collection is mainly from Betting and Gaming Tax, interest and Road Traffic Act Fees.

Eleven votes managed to exceed their projected revenue target except two votes which is, Department of Health and Department of Culture, Sport and Recreation.

The table below show the performance of collection per vote

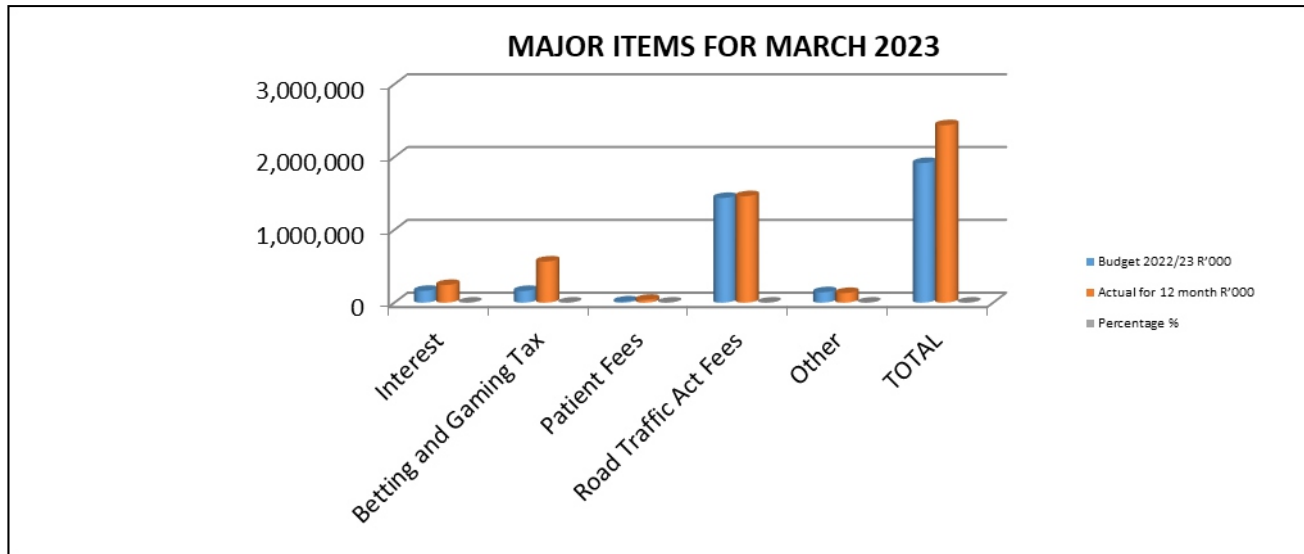
NAME OF DEPARTMENT	Projections	Actual
	R'000	R'000
Office of the Premier	644	1,393
Provincial Legislature	1,763	2,371
Provincial Treasury	145,972	189,337
Cooperative Governance and Traditional Affairs	779	2,428
Agriculture, Rural Development Land and Environmental Affairs	4,618	9,101
Economic Development and Tourism	171,772	586,230
Education	24,910	44,081
Public Works, Roads and Transport	21,551	31,982
Community Safety, Security and Liaison	1,452,802	1,480,955
Health	84,913	77,940
Culture, Sport and Recreation	1,768	1,385
Social Development	3,006	6,173
Human Settlements	2,282	4,296
IGCC Interest		16,087
Total	1,916,780	2,453,759

The collection of provincial own revenue per major source is indicated on the table below

REVENUE SOURCE	Projections	Actual	Percentage
	R'000	R'000	%
Interest	161,518	258,730	160%
Betting and Gaming Tax	159,985	563,994	353%
Patient Fees	15,001	38,837	259%
Road Traffic Act Fees	1,437,400	1,461,443	102%
Other	142,875	130,755	92%
TOTAL	1,916,780	2,453,759	128%


Mpumalanga Provincial Revenue Fund
Annual Financial Statement
for the year ended 31 March 2023

Performance of Major Sources



Approval

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


MS GUGU MASHITENG
HEAD: PROVINCIAL TREASURY
DATE: 31/08/2023

Mpumalanga Provincial Revenue Fund
Annual Financial Statement
for the year ended 31 March 2023

**REPORT OF THE AUDITOR GENERAL TO THE MPUMALANGA PROVINCIAL LEGISLATURE ON THE
MPUMALANGA PROVINCIAL REVENUE FUND**

Report on the audit of the financial statements

Opinion

1. I have audited the financial statements of the Mpumalanga Provincial Revenue Fund set out on pages 16 to 40, which comprise the statement of financial position as at 31 March 2023, statement of financial performance, statement of changes in net assets and cash flow statement for the year then ended, as well as notes to the financial statements, including a summary of significant accounting policies.
2. In my opinion, the financial statements present fairly, in all material respects, the financial position of the Mpumalanga Provincial Revenue Fund as at 31 March 2023, and its financial performance and cash flows for the year then ended in accordance with the Modified Cash Standard (MCS) prescribed by the National Treasury and the requirements of the Public Finance Management Act 1 of 1999 (PFMA) and the Division of Revenue Act 5 of 2022 (Dora).

Basis for opinion

3. I conducted my audit in accordance with the International Standards on Auditing (ISAs). My responsibilities under those standards are further described in the responsibilities of the auditor-general for the audit of the financial statements section of my report.
4. I am independent of the 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.
5. 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

6. 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.
7. 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 fund or to cease operations, or has no realistic alternative but to do so.

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

8. 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.
9. A further description of my responsibilities for the audit of the financial statements is included in the annexure to this auditor's report.

Report on the audit of the annual performance report

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

Mpumalanga Provincial Revenue Fund
Annual Financial Statement
for the year ended 31 March 2023

Report on compliance with legislation

11. In accordance with the Public Audit Act 25 of 2004 (PAA) and the general notice issued in terms thereof, I must audit and report on compliance with applicable legislation relating to financial matters, financial management and other related matters. The accounting officer is responsible for the fund's compliance with legislation.
12. I performed procedures to test compliance with selected requirements in key legislation in accordance with the findings engagement methodology of the Auditor-General of South Africa (AGSA). This engagement is not an assurance engagement. Accordingly, I do not express an assurance opinion or conclusion.
13. Through an established AGSA process, I selected requirements in key legislation for compliance testing that are relevant to the financial and performance management of the fund, clear to allow consistent measurement and evaluation, while also sufficiently detailed and readily available to report in an understandable manner. The selected legislative requirements are included in the annexure to this auditor's report.
14. I did not identify any material non-compliance with the selected legislative requirements.

Other information in the annual report

15. The accounting officer is responsible for the other information included in the annual report. The other information referred to does not include the financial statements, and the auditor's report.
16. My opinion on the financial statements, and the report on compliance with legislation, do not cover the other information included in the annual report and I do not express an audit opinion or any form of assurance conclusion on it.
17. My responsibility is to read this other information and, in doing so, consider whether it is materially inconsistent with the financial statements, or my knowledge obtained in the audit, or otherwise appears to be materially misstated.
18. 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.
19. I have nothing to report in this regard.

Internal control deficiencies

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

Auditor - General

Auditor-General
Mbombela
30 September 2023



AUDITOR - GENERAL
SOUTH AFRICA

Mpumalanga Provincial Revenue Fund
Statement of Accounting Policies and Related Matters
for the year ended 31 March 2023

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 National Revenue Fund was established in terms of the Constitution of the Republic of South Africa (Section 213 of Act No. 108, 1996), into which all money received by the national government must be paid except money reasonably excluded by an Act of Parliament. Money may be withdrawn from the National Revenue Fund only in terms of an appropriation by an Act of Parliament or as a direct charge against the National Revenue Fund when it is provided for in the Constitution or an Act of Parliament. A province's equitable share of revenue raised nationally is a direct charge against the National Revenue Fund.

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 the 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 under mentioned policies which have been applied consistently in all material respects. The modified cash basis of accounting for the Revenue Fund comprise 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 rands (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.

Mpumalanga Provincial Revenue Fund
Statement of Accounting Policies and Related Matters
for the year ended 31 March 2023

1.5 Comparatives 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's 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 utilized 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 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 license taxes and Motor vehicle licenses. 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.

Mpumalanga Provincial Revenue Fund
Statement of Accounting Policies and Related Matters
for the year ended 31 March 2023

- 2.2.3** Revenue in terms of Section 12(3) of the PFMA
All transfers, duties, fees and other moneys collected (in terms of Section 12(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 Department, unless stated otherwise. Any amounts owing to Revenue Fund at the end of the financial year are recognised as receivables in the Statement of Financial Position.
- 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 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 includes 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 comprise 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.
- 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.

Mpumalanga Provincial Revenue Fund
Statement of Accounting Policies and Related Matters
for the year ended 31 March 2023

2.4 Criminal Asset Recovery Account (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.

3. Expenditure

3.1 Net Appropriation

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

Net Appropriation included in the Statement of Financial Performance represent the funds appropriated for annual appropriation during the financial year, less net amounts to be surrendered and unauthorised expenditure funded by the Revenue Fund. Expenses incurred but the funds not requested against the appropriation are reflected as payable in the Statement of Financial Position.

Total statutory appropriation less amounts to be surrendered plus exceeding of the approved statutory appropriation are presented in the Statement of Financial Performance. Exceeding of approved statutory appropriation are recognised as a payable in the Statement of Financial Position.

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 (including Capital Subscriptions) 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.

Mpumalanga Provincial Revenue Fund
Statement of Accounting Policies and Related Matters
for the year ended 31 March 2023

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 financial 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 and the New Development Bank. 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 and the New Development Bank 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 represents South Africa's liability to the fund.

Mpumalanga Provincial Revenue Fund
Statement of Accounting Policies and Related Matters
for the year ended 31 March 2023

5.3 Borrowings

5.3.1 Domestic Borrowings

Domestic current borrowings consist mainly of Treasury bills with a term-to-maturity varying between 1 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 amortized costs.

The face value and / or settlement value represents the amount that will be paid to the bond holder 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

Events after the reporting date are all events, both favourable and unfavourable, that occur between the reporting date and the date when the financial statements are authorised for issue.

Where applicable:

- The amounts recognised and recorded in the financial statements were adjusted to reflect adjusting events after the reporting date; and
- The amounts recognised or recorded in the financial statements to reflect non-adjusting events after the reporting date are not adjusted.

Material events after reporting date are disclosed in the notes to the financial statements. For more information see the applicable note in this regard.

Mpumalanga Provincial Revenue Fund
Statement of Financial Performance
for the year ended 31 March 2023

	<i>Note</i>	2022/23	2021/22
		R'000	R'000
REVENUE			
Appropriated Funds	1	55,917,796	53,550,675
Equitable Share		46,754,220	44,543,017
Conditional Grants		9,163,576	9,007,658
Revenue collected	2	2,453,759	2,058,024
By SARS		-	-
Provincial Taxes & Revenue in terms of Sec 12(3) of the PFMA		1,832,424	1,529,432
Departmental Revenue		621,335	528,592
CARA Receipts		-	-
Other Revenue	3	287,944	258,724
Surrenders		51,948	87,282
Other		235,996	171,442
TOTAL REVENUE		58,659,499	55,867,423
EXPENDITURE			
Net Appropriation		56,730,624	54,935,573
Annual Appropriation	4	45,572,574	43,827,589
Statutory Appropriation	5	27,121	27,382
Conditional Grants	6	9,066,436	8,800,950
Own Funds Appropriated	7	2,064,493	2,279,652
CARA Payments	8	-	-
Expenditure in terms of a separate Act of Parliament	9	-	-
Other	11	195,912	178,701
Unspent conditional grants to be surrendered to the National department	12	97,139	206,708
TOTAL EXPENDITURE		57,023,675	55,320,982
SURPLUS/(DEFICIT)		1,635,824	546,441
SURPLUS/(DEFICIT) FOR THE YEAR		1,635,824	546,441

Mpumalanga Provincial Revenue Fund
Statement of Financial Position
for the year ended 31 March 2023

	Note	2022/23 R'000	2021/22 R'000
ASSETS			
Current assets			
Cash and cash equivalents	14	2,551,359	2,868,075
Investments	15	1,200,000	-
Receivables	16	1,703,497	1,826,468
Funds to be surrendered to the Revenue Fund:			
Voted Funds		1,183,920	1,252,822
Conditional Grants		96,322	226,322
Unauthorised expenditure		79,831	79,831
Departmental Revenue to be surrendered to the Revenue Fund		343,424	267,493
Total		5,454,856	4,694,543
Non-current assets			
Investments	17	-	-
Total		-	-
TOTAL ASSETS		5,454,856	4,694,543
RESERVES AND LIABILITIES			
RESERVES		4,405,968	2,770,144
LIABILITIES			
Current liabilities			
Payables	18	97,139	206,901
Voted Funds to be transferred		-	-
Conditional Grants to be transferred		-	-
Conditional Grants not transferred to National Government		97,139	206,901
Local and foreign aid assistance payable		-	-
Bank overdraft	19	-	713,801
Total		97,139	920,702
Non-current liabilities			
Unauthorised expenditure to be transferred	18	951,749	1,003,697
Total		951,749	1,003,697
TOTAL LIABILITIES		1,048,888	1,924,399
TOTAL RESERVES AND LIABILITIES		5,454,856	4,694,543

Mpumalanga Provincial Revenue Fund
Statement of Changes in Net Assets
for the year ended 31 March 2023

	<i>Note</i>	R'000
Opening balance as at 1 April 2021		2,225,454
Surplus / Deficit for the year 2021		546,441
Prior year errors for transactions 2020/21	32	(1,751)
		2,770,144
Balance at 31 March 2022		2,770,144
Surplus / Deficit for the year 2023		1,635,824
		4,405,968
Balance at 31 March 2023		4,405,968

Mpumalanga Provincial Revenue Fund
Cash Flow Statement
for the year ended 31 March 2023

	<i>Note</i>	2022/23	2021/22
		R'000	R'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Appropriated funds	23	55,815,557	53,550,675
Equitable Share		46,754,220	44,543,017
Conditional Grants		9,061,337	9,007,658
Revenue collected	24	2,377,828	1,976,552
By SARS		-	-
Provincial Taxes & Revenue in terms of Section 12(3) of the PFMA		1,766,148	1,521,143
Departmental Revenue collected		611,680	455,409
CARA Receipts		-	-
Surrenders from departments	25	666,336	535,978
Other revenue received by the revenue fund	26	235,996	171,442
		59,095,717	56,234,647
Payments			
Appropriated payments	27	57,198,056	55,396,688
Annual Appropriation		45,942,867	44,061,563
Statutory Appropriation		27,121	27,382
Conditional Grants		9,163,575	9,007,658
Own Funds Appropriated		2,064,493	2,300,085
Appropriation for unauthorised expenditure		-	-
Expenditure in terms of a separate Act of Parliament	28	-	-
Other Payments	29	300,576	271,797
		57,498,632	55,668,485
Net cash flow available from operating activities	33	1,597,085	566,162
CASH FLOWS FROM INVESTING ACTIVITIES			
Other investing activities	30	(1,200,000)	302,647
Net cash flows from investing activities		(1,200,000)	302,647
CASH FLOWS FROM FINANCING ACTIVITIES			
Increase/Decrease in borrowings	31	-	-
Net cash flows from financing activities		-	-
Net increase/(decrease) in cash and cash equivalents		397,085	868,809
Cash and cash equivalents at beginning of period		2,154,274	1,285,465
Cash and cash equivalents at end of period	14	2,551,359	2,154,274

Mpumalanga Provincial Revenue Fund
Notes to the Annual Financial Statements
for the year ended 31 March 2023

		2022/23	2021/22
		R'000	R'000
1.	Appropriated Funds		
1.1	Equitable Share		
	Equitable Share / Voted funds	Working Paper 1A 46,727,099	44,515,635
	Equitable Share / Statutory funds	Working Paper 1B 27,121	27,382
	Total Equitable Share	<u>46,754,220</u>	<u>44,543,017</u>
1.2	Conditional Grants		
	Conditional grants received	Working Paper 1D 9,163,576	9,007,658
	Conditional grants received Withheld by National Departments	Working Paper 1D -	-
	Total Conditional Grants	<u>9,163,576</u>	<u>9,007,658</u>
	Total Appropriated Funds	<u>55,917,796</u>	<u>53,550,675</u>
2.	Revenue collected		
2.1	By SARS		
	Revenue collected by SARS	Working Paper 2A	
	Total Revenue collected by SARS	<u>-</u>	<u>-</u>
2.2	Provincial Taxes & Revenue i.t.o Sec 12(3) of the PFMA		
	Provincial Taxes collected	Working Paper 2E 1,832,424	1,529,432
	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	<u>1,832,424</u>	<u>1,529,432</u>
2.3	Departmental Revenue		
	Departmental Revenue collected	Working Paper 2B, 2C, 2D 621,335	528,592
	National Revenue Fund Receipts	-	-
	Sales of goods and services other than capital assets	167,846	142,931
	Fines, penalties and forfeits	159,541	160,903
	Interest, dividends and rent on land	262,631	167,876
	Sales of capital assets	11,503	15,334
	Financial transactions in assets and liabilities	19,727	41,529
	Transfers received	87	19
	Total Departmental Revenue collected	<u>621,335</u>	<u>528,592</u>

Mpumalanga Provincial Revenue Fund
Notes to the Annual Financial Statements
for the year ended 31 March 2023

		2022/23	2021/22
		R'000	R'000
2.4	CARA Receipts		
	CARA funds received	Working Paper 1C	-
		-	-
3.	Other Revenue		
3.1	Surrenders		
	Unauthorised not funded by Revenue Fund approved without funding	Working Paper 5A	51,948
	Total Surrenders	<u>51,948</u>	<u>87,282</u>
3.2	Other		
	Other surrenders	Working Paper 3B	-
	Other revenue received	Working Paper 3C	235,996
	Total Other	<u>235,996</u>	<u>171,442</u>
	Total Other Revenue	<u>287,944</u>	<u>258,724</u>
4	Net Appropriation - Voted	45,572,574	43,827,589
4.1	Annual Appropriation		
	Equitable Share / Voted Funds	Working Paper 1A	46,727,099
	Total Annual Appropriation	<u>46,727,099</u>	<u>44,515,635</u>
4.2	Voted funds to be surrendered		
	Equitable Share / Voted Funds	Working Paper 1A	1,154,525
	Total voted funds to be surrendered	<u>1,154,525</u>	<u>688,046</u>
5	Net Appropriation - Statutory		
5.1	Statutory Appropriation		
	Equitable Share / Statutory Funds	Working Paper 1B	27,121
	Total Statutory Appropriation	<u>27,121</u>	<u>27,382</u>
5.2	Statutory funds to be surrendered		
	Equitable Share / Statutory Funds	Working Paper 1B	-
	Total statutory funds to be surrendered	<u>-</u>	<u>-</u>

Mpumalanga Provincial Revenue Fund
Notes to the Annual Financial Statements
for the year ended 31 March 2023

		2022/23	2021/22
		R'000	R'000
6	Net Appropriation - Conditional Grant	9,066,436	8,800,950
6.1	Conditional Grant Appropriation		
	Conditional Grants received	Working Paper 1D 9,163,576	9,007,658
	Conditional Grants with held	Working Paper 1D -	-
	Total Conditional Grants Appropriation	<u><u>9,163,576</u></u>	<u><u>9,007,658</u></u>
6.2	Conditional Grants to be surrendered		
	Conditional grants received	Working Paper 1D 97,140	206,708
	Total Conditional Grants to be surrendered	<u><u>97,140</u></u>	<u><u>206,708</u></u>
7.	Net Appropriation - Own Funds	2,064,493	2,279,652
7.1	Own funds appropriated		
	Own funds appropriated	Working Paper 1E 2,064,493	2,300,085
	Total Own funds appropriated	<u><u>2,064,493</u></u>	<u><u>2,300,085</u></u>
7.2	Own Funds s to be surrendered		
	Own funds appropriated	Working Paper 1E -	20,433
	Total Own Funds to be surrendered	<u><u>-</u></u>	<u><u>20,433</u></u>
8	CARA Payments		
	Cara funds transferred to departments	Working Paper 4C -	-
	Total CARA Fund assistance	<u><u>-</u></u>	<u><u>-</u></u>
9	Expenditure in terms of a separate Act of Parliament		
	Other Expenditure in terms of an Act of Parliament	Working Paper 4E -	-
	Unauthorised Expenditure in terms of an Act of Parliament	Working Paper 5A -	-
	Total Expenditure in terms of an Act of Parliament	<u><u>-</u></u>	<u><u>-</u></u>
10	Voted funds surrendered reconciliation as per Performance Statement		
	Unauthorised expenditure not funded by Revenue Fund approved without funding	Working Paper 5A 51,948	87,282
	Total	<u><u>51,948</u></u>	<u><u>87,282</u></u>
11	Other		
	Other expenditure	Working Paper 4B 195,912	178,701
	Total Other	<u><u>195,912</u></u>	<u><u>178,701</u></u>

Mpumalanga Provincial Revenue Fund
Notes to the Annual Financial Statements
for the year ended 31 March 2023

		2022/23	2021/22
		R'000	R'000
12	Unspent conditional grants to be surrendered to the National department		
	Unspent conditional grants to be surrendered to the National department	97,139	206,708
	Working Paper 1D		
	Unspent conditional grants to be surrendered to the National department	97,139	206,708
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	-	-
14	Cash and cash equivalents		
	Exchequer account	2,535,272	2,868,075
	Cash with commercial banks		
	Cash with SARB	16,087	
	Foreign Currency Investment		
	Other		
	Total Cash and cash equivalents	2,551,359	2,868,075
15	Investments - Current		
	Domestic	1,200,000	-
	Working Paper 7A		
	Foreign	-	-
	Working Paper 7A		
	Total Current Investment	1,200,000	-
16	Receivables		
16.1	Current		
16.1.1	Voted funds to be surrendered to the Revenue Fund		
	Opening Balance	1,252,822	1,224,817
	Prior period error*	-	-647
	Restated opening balance	1,252,822	1,224,170
	Amounts to be surrendered	370,293	357,743
	Working Paper 1A, 1B & 1E		
	Received during the year	(439,195)	(329,091)
	Working Paper 3A		
	Closing balance	1,183,920	1,252,822

*See disclosure note on restatements for more details

Mpumalanga Provincial Revenue Fund
Notes to the Annual Financial Statements
for the year ended 31 March 2023

		2022/23	2021/22
		R'000	R'000
16.1.2	Conditional Grants to be surrendered to the Revenue Fund		
	Opening Balance	226,322	226,501
	Due by Provincial department to PRF	Working Paper 1D 97,139	206,708
	Due by National department to PRF	Working Paper 1D 2	-
	Received during the year	Working Paper 3A (227,141)	(206,887)
	Closing balance	<u>96,322</u>	<u>226,322</u>
16.1.3	Departmental Revenue to be surrendered to the Revenue Fund		
	Opening Balance	267,493	186,021
	Revenue collected	Working Paper 2B & 2E 2,453,759	2,058,024
	Received during the year	Working Paper 2B & 2E (2,377,828)	(1,976,552)
	Closing balance	<u>343,424</u>	<u>267,493</u>
16.1.4	Other		
	Opening Balance	-	-
	Amounts to be received	Working Paper 2F & 9A -	-
	Other Revenue collected	-	-
	Received during the year	Working Paper 2F & 9A -	-
	Closing balance	<u>-</u>	<u>-</u>
16.1.5	Unauthorised expenditure funded by Revenue Fund		
	Opening Balance	79,831	53,536
	Appropriation for unauthorised expenditure	Working Paper 5B -	26,295
	Received during the year	Working Paper 5B -	-
	Total Appropriation for unauthorised expenditure	<u>79,831</u>	<u>79,831</u>
	Total Receivables	<u>1,703,497</u>	<u>1,826,468</u>
17	Investments		
	Non Current Foreign	Working Paper 7B -	-
	Total Investments - Non-current	<u>-</u>	<u>-</u>

Mpumalanga Provincial Revenue Fund
Notes to the Annual Financial Statements
for the year ended 31 March 2023

		2022/23	2021/22
		R'000	R'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	104,664	93,096
		Working Paper 2F & 9C	-
	Amount paid during the year	(104,664)	(93,096)
		Working Paper 9C	-
	Closing balance	-	-
18.1.6	Unused conditional grants to be transferred to National Government		
	Opening Balance	206,901	93,289
	Funds to be transferred	97,139	206,708
		Working Paper 1D	-
	Approved for Rollover	-102,237	-
		Working Paper 1D	-
	Paid during the year	(104,664)	(93,096)
		Working Paper 9B	-
	Closing balance	97,139	206,901
	Reconciliation on unspent conditional grants		
18.1.6A	Total conditional grants received	-	9,007,658
	Total conditional grants spent	-	-8,800,950
	Unspent conditional grants to be surrendered	-	206,708
	Approved for Rollover	-	-102,237
	Not approved for rollover	-	104,471

Mpumalanga Provincial Revenue Fund
Notes to the Annual Financial Statements
for the year ended 31 March 2023

		2022/23	2021/22
		R'000	R'000
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	<u>-</u>	<u>-</u>
	Total Current Payables	<u>97,139</u>	<u>206,901</u>
18.2	Non-Current		
18.2.1	Unauthorised Expenditure NOT funded by Revenue Fund		
	Opening Balance	1,003,697	961,348
	Amount paid Approved by Finance Act	-	-
	Working Paper 5A		
	Amount Approved by Finance Act without funding	(51,948)	(87,282)
	Working Paper 5A		
	Unauthorised reported in current financial year	-	12 631
	Working Paper 5B		
	Total Appropriation for unauthorised expenditure	<u>951,749</u>	<u>1,003,697</u>
18.2.2	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	<u>-</u>	<u>-</u>
	Total Non- Current Payables	<u>951,749</u>	<u>1,003,697</u>
19	Bank overdraft		
	Exchequer Account		713,801
	Other		
	Total Bank overdraft	<u>-</u>	<u>713,801</u>
20	Borrowings		
	Current		
	Domestic		
	Working Paper 8A		
	to be specified	-	-
	to be specified	-	-
	Foreign		
	Working Paper 8B		
	Bonds	-	-
	Total Current Borrowings	<u>-</u>	<u>-</u>

Mpumalanga Provincial Revenue Fund
Notes to the Annual Financial Statements
for the year ended 31 March 2023

		2022/23	2021/22
		R'000	R'000
21	Non-current Liabilities		
	Multi-Lateral Institutions		
	Working Paper 8D		
		-	-
		-	-
		-	-
		-	-
		-	-
	Total Multi-Lateral Institutions	<u>-</u>	<u>-</u>
22	Borrowings		
	Long Term Domestic		
	Working Paper 8A		
	Treasury Bills	-	-
	Bonds	-	-
	Other	-	-
	Foreign		
	Working Paper 8B		
	Bonds	-	-
		-	-
	Total Long Term Borrowings	<u>-</u>	<u>-</u>
23	Appropriated Funds		
	Equitable Share / Voted & Statutory funds transferred to departments	46,754,220	44,543,017
	Working Paper 1A & 1B		
	Conditional Grants received	9,061,337	9,007,658
	Working Paper 1D		
	Total Appropriated Funds	<u>55,815,557</u>	<u>53,550,675</u>
24	Revenue collected		
	By SARS	-	-
	Provincial Taxes & Revenue in terms of Section 12(3) of the PFMA	1,766,148	1,521,143
	Working Paper 2E & 2F		
	Departmental Revenue collected	611,680	455,409
	Working Paper 2B, 2C & 2D		
	CARA Fund assistance	-	-
	Working Paper 1C		
	Total Revenue collected	<u>2,377,828</u>	<u>1,976,552</u>
25	Surrenders from Departments		
	Equitable Share / Voted & Statutory funds surrendered	439,195	329,091
	Working Paper 3A		
	Conditional Grants surrendered	227,141	206,887
	Working Paper 3A		
	Unauthorised Expenditure funded by Revenue Fund	-	-
	Working Paper 5B		
	Total Surrenders from Departments	<u>666,336</u>	<u>535,978</u>

Mpumalanga Provincial Revenue Fund
Notes to the Annual Financial Statements
for the year ended 31 March 2023

		2022/23	2021/22
		R'000	R'000
26	Other revenue received by the Revenue Fund		
	Other surrenders	-	-
	Other revenue received	235,996	171,442
	Local and Foreign aid Assistance Receivable	-	-
	Total Other revenue received by the Revenue Fund	235,996	171,442
27	Appropriated Payments		
	Annual Appropriation	45,942,867	44,061,563
	Statutory Appropriation	27,121	27,382
	Conditional Grants	9,163,575	9,007,658
	Own Funds Appropriated	2,064,493	2,300,085
	CARA Fund assistance	-	-
	Appropriation for unauthorised expenditure approved	-	-
	Total Appropriated Payments	57,198,056	55,396,688
28	Expenditure in terms of an Act of Parliament		
	Other Expenditure in terms of an Act of Parliament	-	-
	Total Expenditure in terms of an Act of Parliament	-	-
29	Other Payments		
	Amounts transferred to departments for previous appropriated funds	-	-
	Other expenditure	195,912	178,701
	Local and Foreign aid Assistance Receivable	-	-
	Amount Paid/(Received)	104,664	93,096
	Total Other Payments	300,576	271,797
30	Other investing activities		
	Other investing activities	-1,200,000	302,647
	Total Other investing activities	-1,200,000	302,647

Mpumalanga Provincial Revenue Fund
Notes to the Annual Financial Statements
for the year ended 31 March 2023

		2022/23	2021/22
		R'000	R'000
31	Increase/Decrease in borrowings		
	Changes in borrowings	-	-
	Working Paper 8C		
	Total Other financing activities	<u>-</u>	<u>-</u>
32	Adjustments and Restatements		
	Restatements	-	-
	Adjustments	-	-1,751
	Funding appropriated against accumulated surplus		
	Total Adjustments and Restatements	<u>-</u>	<u>-1,751</u>
33	Nett cash flow available from operating activities		
	Net surplus /(deficit) as per Statement of Financial Performance	1,635,824	546,441
	Add back non cash/cash movements not deemed operating activities	-38,739	19,721
	(Increase)/decrease in receivables-current	122,971	-136,104
	(Increase)/decrease in prepayments and advances	-	-
	(Increase)/decrease in other current assets	-	-
	Increase/(decrease) in payables-current	-161,710	155,825
	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	<u>1,597,085</u>	<u>566,162</u>
34	Restatements		
	Total Restatements	<u>-</u>	<u>-</u>

Mpumalanga Provincial Revenue Fund
Working Papers to the Annual Financial Statements
for the year ended 31 March 2023

WORKING PAPER 1A

STATEMENT OF EQUITABLE SHARE / VOTED FUNDS TRANSFERRED TO DEPARTMENTS AS AT 31 March 2023

Vote no	Name of Department	Appropriation Act	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 Provincial Revenue Fund	Funds Over/(Under) Received	Net Appropriation
		R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
1	Office of the Premier	358,903	358,903	4,680	-	-	-	358,903	-	354,223
2	Provincial Legislature	294,258	294,258	3,879	-	-	-	294,258	-	290,379
3	Provincial Treasury	469,038	469,038	221	-	-	-	469,038	-	468,817
4	Co-operative Governance and Traditional Affairs	516,567	516,567	320	-	-	-	516,567	-	516,247
5	Agriculture, Rural Development, Land and Environmental Affairs	1,039,490	1,039,490	46	-	-	-	1,039,490	-	1,039,444
6	Economic Development and Tourism	1,517,248	1,517,248	12,106	-	-	-	1,517,248	-	1,505,142
7	Education	22,327,452	22,327,452	274,330	-	-	-	22,327,452	-	22,053,122
8	Public Works, Roads and Transport	2,948,136	2,948,136	1,877	-	-	-	2,948,136	-	2,946,259
9	Community Safety, Security and Liaison	1,567,883	1,567,883	942	-	-	-	1,567,883	-	1,566,941
10	Health	12,565,228	12,565,228	11,125	-	-	-	12,565,228	-	12,554,103
11	Culture, sport and Recreation	405,707	405,707	50,940	-	-	-	405,707	-	354,767
12	Social Development	1,591,046	1,591,046	339	-	-	-	1,591,046	-	1,590,707
13	Human Settlements	341,911	341,911	9,488	-	-	-	341,911	-	332,423
	Surplus funding	784,232	-	-	-	-	-	784,232	-	-
	Total	46,727,099	45,942,867	370,293	-	-	-	46,727,099	-	45,572,574

WORKING PAPER 1A

STATEMENT OF EQUITABLE SHARE / VOTED FUNDS TRANSFERRED TO DEPARTMENTS AS AT 31 March 2022

Vote no	Name of Department	Appropriation Act	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 Provincial Revenue Fund	Funds Over/(Under) Received	Net Appropriation
		R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
1	Office of the Premier	301,123	301,123	1,796	-	-	-	301,123	-	299,327
2	Provincial Legislature	301,421	301,421	33,808	-	-	-	301,421	-	267,613
3	Provincial Treasury	416,693	416,693	3,152	-	-	-	416,693	-	413,541
4	Co-operative Governance and Traditional Affairs	774,099	774,099	24,668	-	-	-	774,099	-	749,431
5	Agriculture, Rural Development, Land and Environmental Affairs	990,369	990,369	1,008	-	-	-	990,369	-	989,361
6	Economic Development and Tourism	1,276,629	1,276,629	14,090	-	-	-	1,276,629	-	1,262,539
7	Education	21,083,634	21,083,634	-	-	26,295	104,707	21,083,634	-	21,162,046
8	Public Works, Roads and Transport	2,729,616	2,729,616	57,838	-	-	-	2,729,616	-	2,671,778
9	Community Safety, Security and Liaison	1,391,286	1,391,286	16,039	-	-	-	1,391,286	-	1,375,247
10	Health	12,406,498	12,406,498	174,859	-	-	-	12,406,498	-	12,231,639
11	Culture, sport and Recreation	409,105	409,105	-	-	-	24,924	409,105	-	434,029
12	Social Development	1,696,881	1,696,881	1,262	-	-	-	1,696,881	-	1,695,619
13	Human Settlements	284,209	284,209	8,790	-	-	-	284,209	-	275,419
	Surplus funding	454,072	-	-	-	-	-	454,072	-	-
	Total	44,515,635	44,061,563	337,310	-	26,295	129,631	44,515,635	-	43,827,589

Mpumalanga Provincial Revenue Fund
Working Papers to the Annual Financial Statements
for the year ended 31 March 2023

WORKING PAPER 1B
 STATEMENT OF EQUITABLE SHARE / STATUTORY FUNDS TRANSFERRED TO DEPARTMENTS AS AT 31 March 2022

Vote no	Name of Department	Appropriation Act	Funds transferred	utory 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	27,382	27,382	-	-	27,382	-	27,382
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		27,382	27,382	-	-	27,382	-	27,382

Mpumalanga Provincial Revenue Fund

Working Papers to the Annual Financial Statements

for the year ended 31 March 2023

WORKING PAPER 1D

STATEMENT OF CONDITIONAL GRANTS RECEIVED AS AT 31 March 2023

Name of Department	Appropriation Act R'000	Amount withheld by National Department R'000	Available Appropriation 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 enditure not funded by Revenue Fund Working Paper 5B R'000	Amount received by Revenue Fund (offset as per DORA Act) R'000	Funds Over/(Under) Received R'000	Amount to be surrendered/ not received by Prov dept R'000	Amount to be surrendered to Nat dept R'000	Net Appropriation R'000	roll over from previous financial year R'000	received by Revenue Fund from National departments R'000	set off for Revenue Fund from National departments as per DORA Act R'000
Co-operative Governance and Traditional Affairs																
EPWP- Integrated	2,563		2,563	2,563				2,563	-	-	-		2,563		2,563	
Agriculture, Rural Development, Land and Environmental Affairs																
Land Care	9,762		9,762	9,762	8			9,762	-	-	8		9,754		9,762	
CASP	165,033		165,033	165,033	59			165,033	-	-	59		164,974		165,033	
Ilima/Letsema Project	70,499		70,499	70,499	37			70,499	-	-	37		70,462		70,499	
EPWP - Integrated	4,734		4,734	4,734				4,734	-	-	-		4,734		4,734	
Economic Development and Tourism																
EPWP - Integrated	4,599		4,599	4,599				4,599	-	-	-		4,599		4,599	
Education																
HIV/AIDS	20,291		20,291	20,291	1,108			19,330	-	-	1,108		19,183	761	19,530	
NSNP	830,449		830,449	830,449	2,167			806,054	-	-	2,167		828,282	24,395	806,054	
Maths, Science and Technology Grant	47,360		47,360	47,360	737			43,833	-	-	737		46,623	3,527	43,833	
Leamers with Profound Intellectual Disabilities	31,627		31,627	31,627	3,392			31,523	-	-	3,392		28,235	104	31,523	
EPWP - Integrated	2,278		2,278	2,278	236			2,278	-	-	236		2,042		2,278	
EPWP - Social Sector	2,867		2,867	2,867	124			2,867	-	-	124		2,743		2,867	
Education infrastructure grant	831,924		831,924	831,924	388			822,411	(1)		388		831,526		822,411	
Early Childhood Development grant	130,554		130,554	130,554	39,124			99,860	-	-	39,124		91,430	30,694	99,860	
Public Works, Roads & Transport																
Provincial Roads Maintenance	907,146		907,146	907,146	3			905,915	-	-	3		907,143	1,231	905,915	
EPWP - Integrated	7,038		7,038	7,038				7,038	-	-	-		7,038		7,038	
Public Transport Operations	711,126		711,126	711,126	3,998			711,126	-	-	3,998		707,128		711,126	
Community Safety, Security and Liason																
EPWP Social sector	2,038		2,038	2,038				2,038	-	-	-		2,038		2,038	
Health																
National Tertiary Services	145,385		145,385	145,385	6			145,385	-	-	6		145,379		145,385	
Health Professional Training and Development	274,266		274,266	274,266	37			274,266	-	-	37		274,229		274,266	
Hospital Facility Revitalisation	463,310		463,310	463,310	980			463,310	-	-	980		462,330		463,310	
HIV/AIDS	2,638,302		2,638,302	2,638,302	1,796			2,638,302	-	-	1,796		2,636,506		2,638,302	
National Health Insurance grant	82,875		82,875	82,875	10,065			82,875	-	-	10,065		72,810		82,875	
EPWP - Social Sector	13,140		13,140	13,140	1,328			13,140	-	-	1,328		11,812		13,140	
Culture, Sport & Recreation																
Mass Participation Program	52,236		52,236	52,236	97			52,236	-	-	97		52,139		52,236	
Community Library Services	176,694		176,694	176,694	21,274			169,288	-	-	21,274		155,420	7,406	169,288	
EPWP - Social Sector	1,631		1,631	1,631	68			1,631	-	-	68		1,563		1,631	
EPWP - Integrated	2,279		2,279	2,279				2,279	-	-	-		2,279		2,279	
Social Development																
EPWP - Social Sector	5,894		5,894	5,894	314			5,894	-	-	314		5,580		5,894	
Human Settlements																
Human Settlements Development Grant	1,024,416		1,024,416	1,024,416	3,990			1,024,416	-	-	3,990		1,020,426		1,024,416	
Informal Settlements Upgrading grant	499,260		499,260	499,259	5,793			474,652	(1)		5,793		493,466	24,607	474,652	
EPWP - Integrated	2,000		2,000	2,000				2,000	-	-	-		2,000		2,000	
Provincial Emergency Housing Grant																
Total	9,163,576	-	9,163,576	9,163,575	97,139	-	-	9,061,337	(2)	-	97,139	9,066,436	102,237	9,061,337	-	

Mpumalanga Provincial Revenue Fund

Working Papers to the Annual Financial Statements

for the year ended 31 March 2023

WORKING PAPER 1D

STATEMENT OF CONDITIONAL GRANTS RECEIVED AS AT 31 March 2022

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 05	Unauthorised expenditure not funded by Revenue Fund Working Paper 05	Amount received by Revenue Fund from National departments	Funds Over/(Under) Received	Amount to be surrendered/ not received by Prov dept	Amount to be surrendered to Nat dept	Net Appropriation	Funds approved for roll over	Funds NOT approved for roll over	roll over from previous financial year	received by Revenue Fund from National departments	Revenue Fund from National departments as per DORA Act	set off for
	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	R'000
Co-operative Governance and Traditional Affairs																			
EPWP- Integrated	2,257	-	2,257	2,257	-	-	-	-	2,257	-	-	-	2,257	-	-	-	-	2,257	-
Agriculture, Rural Development, Land and Environmental Affairs																			
Land Care	9,474	-	9,474	9,474	-	-	-	-	9,474	-	-	-	9,474	-	-	-	-	9,474	-
QASP	161,005	-	161,005	161,005	20,875	-	-	-	161,005	-	-	20,875	140,130	-	20,875	-	-	161,005	-
IlimaLetsema Project	68,980	-	68,980	68,980	-	-	-	-	68,980	-	-	-	68,980	-	-	-	-	68,980	-
EPWP - Integrated	5,027	-	5,027	5,027	-	-	-	-	5,027	-	-	-	5,027	-	-	-	-	5,027	-
Economic Development and Tourism																			
EPWP - Integrated	4,034	-	4,034	4,034	-	-	-	-	4,034	-	-	-	4,034	-	-	-	-	4,034	-
Education																			
HIV/AIDS	19,530	-	19,530	19,530	901	-	-	-	19,530	-	-	901	18,629	761	140	-	-	19,530	-
NSNP	777,342	-	777,342	777,342	24,395	-	-	-	777,342	-	-	24,395	752,947	24,395	-	-	-	777,342	-
Maths, Science and Technology Grant	42,584	-	42,584	42,584	9,301	-	-	-	42,584	-	-	9,301	33,283	3,527	5,774	-	-	42,584	-
Learners with Profound Intellectual Disabilities	30,132	-	30,132	30,132	665	-	-	-	30,132	-	-	665	29,467	104	561	-	-	30,132	-
EPWP - Integrated	2,135	-	2,135	2,135	29	-	-	-	2,135	-	-	29	2,106	-	29	-	-	2,135	-
Education infrastructure grant	1,161,475	-	1,161,475	1,161,475	9,512	-	-	-	1,161,475	-	-	9,512	1,151,963	9,512	-	-	-	1,161,475	-
Public Works,Roads & Transport																			
Provincial Roads Maintenance	1,116,337	-	1,116,337	1,116,337	30,472	-	-	-	1,116,337	-	-	30,472	1,085,865	1,231	29,241	-	-	1,116,337	-
EPWP - Integrated	6,921	-	6,921	6,921	29	-	-	-	6,921	-	-	29	6,892	-	29	-	-	6,921	-
Public Transport Operations	714,173	-	714,173	714,173	3,713	-	-	-	714,173	-	-	3,713	710,460	-	3,713	-	-	714,173	-
Community Safety, Security and Liason																			
EPWP Social sector	2,354	-	2,354	2,354	-	-	-	-	2,354	-	-	-	2,354	-	-	-	-	2,354	-
Health																			
National Tertiary Services	142,411	-	142,411	142,411	354	-	-	-	142,411	-	-	354	142,057	-	354	-	-	142,411	-
Health Professional Training and Development	201,118	-	201,118	201,118	132	-	-	-	201,118	-	-	132	200,986	-	132	-	-	201,118	-
Hospital Facility Revitalisation	457,965	-	457,965	457,965	678	-	-	-	457,965	-	-	678	456,387	-	678	-	-	457,965	-
HIVAIDS	2,555,651	-	2,555,651	2,555,651	1,165	-	-	-	2,555,651	-	-	1,165	2,554,486	-	1,165	-	-	2,555,651	-
National Health Insurance grant	19,243	-	19,243	19,243	636	-	-	-	19,243	-	-	636	18,607	-	636	-	-	19,243	-
EPWP - Social Sector	16,695	-	16,695	16,695	-	-	-	-	16,695	-	-	-	16,695	-	-	-	-	16,695	-
Culture, Sport & Recreation																			
Mass Participation Program	50,864	-	50,864	50,864	220	-	-	-	50,864	-	-	220	50,644	-	220	-	-	50,864	-
Community Library Services	165,056	-	165,056	165,056	27,187	-	-	-	165,056	-	-	27,187	137,869	7,406	19,781	-	-	165,056	-
EPWP - Social Sector	1,638	-	1,638	1,638	-	-	-	-	1,638	-	-	-	1,638	-	-	-	-	1,638	-
EPWP - Integrated	2,362	-	2,362	2,362	-	-	-	-	2,362	-	-	-	2,362	-	-	-	-	2,362	-
Social Development																			
Early Childhood Development grant	112,465	-	112,465	112,465	50,052	-	-	-	112,465	-	-	50,052	62,413	30,694	19,358	-	-	112,465	-
EPWP-Social Sector	6,137	-	6,137	6,137	1,774	-	-	-	6,137	-	-	1,774	4,363	-	1,774	-	-	6,137	-
Human Settlements																			
Human Settlements Development Grant	893,960	-	893,960	893,960	11	-	-	-	893,960	-	-	11	893,949	-	11	-	-	893,960	-
Informal Settlements Development grant	259,233	-	259,233	259,233	24,607	-	-	-	259,233	-	-	24,607	234,626	24,607	-	-	-	259,233	-
Provincial Emergency Housing Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	9,007,658	-	9,007,658	9,007,658	206,708	-	-	-	9,007,658	-	-	206,708	8,800,950	102,237	104,471	-	-	9,007,658	-

Mpumalanga Provincial Revenue Fund
Working Papers to the Annual Financial Statements
for the year ended 31 March 2023

WORKING PAPER 1E
 APPROPRIATED AS AT 31 March 2022

Vote no	Name of Department	Appropriation Act	Funds transferred	Voted funds to be surrendered	Outstanding Request	Net Appropriation
		R'000	R'000	R'000	R'000	R'000
1	Office of the Premier	52,781	52,781	-	-	52,781
2	Provincial Legislature	81,949	81,949	-	-	81,949
3	Provincial Treasury	20,164	20,164	-	-	20,164
4	Co-operative Governance and Traditional Affairs	24,885	24,885	-	-	24,885
5	Agriculture, Rural Development, Land and Environmental Affair	31,548	31,548	-	-	31,548
6	Economic Development and Tourism	217,339	217,339	-	-	217,339
7	Education	360,431	360,431	192	-	360,239
8	Public Works, Roads and Transport	319,348	319,348	-	-	319,348
9	Community Safety, Security and Liaison	108,094	108,094	-	-	108,094
10	Health	865,808	865,808	-	-	865,808
11	Culture, sport and Recreation	426	426	-	-	426
12	Social Development	38,196	38,196	-	-	38,196
13	Human Settlements	179,116	179,116	20,241	-	158,875
	Total	2,300,085	2,300,085	20,433	-	2,279,652

Mpumalanga Provincial Revenue Fund
Working Papers to the Annual Financial Statements
for the year ended 31 March 2023

WORKING PAPER 2B

STATEMENT OF DEPARTMENTAL REVENUE COLLECTED AS AT 31 March 2023

Name of Department	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		186			1,099		108	1,393	3,368
Provincial Legislature					2,113	251	7	2,371	1,879
Provincial Treasury		824			188,513			189,337	191,603
Co-operative Governance and Traditional Affairs		392			1,974	53	9	2,428	3,072
Agriculture, Rural Development, Land and Environmental Affairs		3,208	87	1,561	902	3,220	123	9,101	6,053
Economic Development and Tourism		86			4,399	37	3,825	8,347	8,347
Education		20,458			13,880	805	8,938	44,081	31,133
Public Works, Roads and Transport		9,383		12,175	3,948	5,261	1,215	31,982	32,549
Community Safety, Security and Liaison		69,714		145,805	10,629	204	62	226,414	226,414
Health		61,447			12,129	849	3,515	77,940	79,346
Culture, sport and Recreation		633			609	129	14	1,385	1,510
Social Development		1,349			3,666	278	880	6,173	6,651
Human Settlements		166			2,683	416	1,031	4,296	3,668
Interest Intergovernmental Cash Co-ordination account					16,087			16,087	16,087
Interest Investment account (Fixed deposit)								-	-
Total	-	167,846	87	159,541	262,631	11,503	19,727	621,335	611,680

WORKING PAPER 2B

STATEMENT OF DEPARTMENTAL REVENUE COLLECTED AS AT 31 March 2022

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		176	-	-	616	1,698	496	2,986	1,035
Provincial Legislature					1,184	631	799	2,614	1,799
Provincial Treasury		2,751			135,277	48	252	138,328	137,457
Co-operative Governance and Traditional Affairs		396			1,388	560	46	2,390	1,897
Agriculture, Rural Development, Land and Environmental Affairs		3,517	19	1,310	1,017	50	175	6,088	5,870
Economic Development and Tourism		105			1,659	746	11	2,521	2,521
Education		19,600			4,931	120	10,943	35,594	34,320
Public Works, Roads and Transport		9,590		8,694	2,578	1,522	2,785	25,169	21,777
Community Safety, Security and Liaison		49,981		150,896	5,298	1,048	23	207,246	139,240
Health		54,828			6,011	7,363	19,656	87,858	91,486
Culture, sport and Recreation		444		3	415	254		1,116	1,439
Social Development		1,384			2,623	1,257	148	5,412	5,296
Human Settlements		159			1,709	37	6,195	8,100	8,102
Interest Intergovernmental Cash Co-ordination account					-			-	-
Interest Investment account (Fixed deposit)					3,170			3,170	3,170
Total	-	142,931	19	160,903	167,876	15,334	41,529	528,592	455,409

*See disclosure note on restatements for more details

Mpumalanga Provincial Revenue Fund
Working Papers to the Annual Financial Statements
for the year ended 31 March 2023

WORKING PAPER 2E

STATEMENT OF PROVINCIAL TAXES COLLECTED AS AT 31 March 2023

Name of Department	Fines and Forfeitures	Motor vehicle Tax	Licences	Liquor Licences	Total received	Amount Received by Revenue Fund	Difference (F) - (G)
	R'000	R'000	R'000	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			577,883		577,883	564,591	13,292
Education					-		-
Public Works, Roads and Transport					-		-
Community Safety, Security and Liaison		1,254,541			1,254,541	1,201,557	52,984
Health					-		-
Culture, sport and Recreation					-		-
Social Development					-		-
Human Settlements					-		-
Total	-	1,254,541	577,883	-	1,832,424	1,766,148	66,276

WORKING PAPER 2E

STATEMENT OF PROVINCIAL TAXES COLLECTED AS AT 31 March 2022

Name of Department	Fines and Forfeitures	Motor vehicle Tax	Licences	Liquor Licences	Total received	Amount Received by Revenue Fund	Difference (F) - (G)
	R'000	R'000	R'000	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			332,666		332,666	324,377	8,289
Education					-		-
Public Works, Roads and Transport					-		-
Community Safety, Security and Liaison		1,196,766			1,196,766	1,196,766	-
Health					-		-
Culture, sport and Recreation					-		-
Social Development					-		-
Human Settlements					-		-
Total	-	1,196,766	332,666	-	1,529,432	1,521,143	8,289

Mpumalanga Provincial Revenue Fund
Working Papers to the Annual Financial Statements
for the year ended 31 March 2023

WORKING PAPER 3A

STATEMENT OF VOTED FUNDS SURRENDERED FOR PREVIOUS APPROPRIATIONS

Name of Department	2022/23		2021/22	
	Appropriated funds/ Equitable Share	Conditional Grants	Appropriated funds/ Equitable Share	Conditional Grants
	R'000	R'000	R'000	R'000
Office of the Premier	1,796		2,236	
Provincial Legislature	34,543	-	32,140	
Provincial Treasury	3,152		252	
Co-operative Governance and Traditional Affairs	24,668		107	
Agriculture, Rural Development, Land and Environmental Affairs	1,008	20,875	6,879	35,242
Economic Development and Tourism	14,091		10,360	
Education	(1)	44,995	45,710	76,234
Public Works, Roads and Transport	57,839	34,214	7,843	35,942
Community Safety, Security and Liaison	16,038		2,886	
Health	276,009	2,965	206,137	3,437
Culture, sport and Recreation	-	27,407	82	9,325
Social Development	1,262	51,826	(870)	45,576
Human Settlements	8,790	44,859	15,329	1,131
Total	439,195	227,141	329,091	206,887

WORKING PAPER 3C

STATEMENT OF OTHER REVENUE

Name of Department	2022/23			2021/22		
	Amount Received	Receivable Amount Received	Amount Received by Revenue Fund	Amount Received	Receivable Amount Received	Amount Received by Revenue Fund
	R'000	R'000	R'000	R'000	R'000	R'000
Departmental Settlement account	235,996		235,996	171,442		171,442
Total	235 996	-	235 996	171 442	-	171 442

Mpumalanga Provincial Revenue Fund
Working Papers to the Annual Financial Statements
for the year ended 31 March 2023

WORKING PAPER 4B
STATEMENT OF OTHER EXPENDITURE

	2022/23		2021/22	
	Amount to be Transferred	Amount Transferred by Revenue Fund	Amount to be Transferred	Amount Transferred by Revenue Fund
	R'000	R'000	R'000	R'000
Other Expenditure				
Departmental Settlement account	195,880	195,880	171,438	171,438
Bank Charges	14	14	41	41
Refund National Health overpaid grants			7,222	7,222
Refund to Provincial Department of Health	18	18		
Total	195,912	195,912	178,701	178,701

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

	Unauthorised approved by Finance Act						
			With Funding				Without Funding
	Finance Act	Financial	Amount Approved Funded by Revenue Fund	Amount Transferred by Revenue Fund	Amount Approved Not funded by Revenue Fund	Amount Transferred by Revenue Fund	Amount Approved Not funded by Revenue Fund
	No	Year	R'000	R'000	R'000	R'000	R'000
Name of Department	R'000	R'000	R'000	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							
Public Works, Roads and Transport							
Community Safety, Security and Liaison							
Health							87,282
Culture, sport and Recreation							
Social Development							
Human Settlements							
Total	-	-	-	-	-	-	87,282

Mpumalanga Provincial Revenue Fund
Working Papers to the Annual Financial Statements
for the year ended 31 March 2023

WORKING PAPER 5B
STATEMENT OF UNAUTHORISED EXPENDITURE AS AT 31 March 2022

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	104,707	26,295		
Public Works, Roads and Transport				
Community Safety, Security and Liaison				
Health				
Culture, sport and Recreation	24,924			
Social Development				
Human Settlements				
Total	129,631	26,295	-	-

WORKING PAPER 7A
STATEMENT OF CURRENT INVESTMENTS

Investee	2022/23			2021/22		
	Domestic	Foreign	Total	Domestic	Foreign	Total
	R'000	R'000	R'000	R'000	R'000	R'000
Standard Bank	1,200,000		1,200,000	1,653,331		1,653,331
Standard Bank			-	(1,653,331)		(1,653,331)
Total	1,200,000	-	1,200,000	-	-	-

Mpumalanga Provincial Revenue Fund
Working Papers to the Annual Financial Statements
for the year ended 31 March 2023

WORKING PAPER 7C
STATEMENT OF OTHER INVESTING ACTIVITIES

	2022/23	2021/22
	Amount	Amount
	R'000	R'000
Other investing activities		
Fixed Deposit - Standard bank	-1,200,000	-1350684
Fixed Deposit - Standard bank		1653331
Total	(1,200,000)	302,647

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

Name of Department	2022/23			2021/22		
	Amount Transferred	Amount set off in terms of DORA	Total	Amount Transferred	Amount set off in terms of DORA	Total
	R'000	R'000	R'000	R'000	R'000	R'000
	104,664		104,664	93,096		93,096
Total	104,664	-	104,664	93,096	-	93,096

WORKING PAPER 9C
STATEMENT OF OTHER PAYABLES

Name of Department / Entity	2022/23		2021/22	
	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	104,664	104,664	93,096	93,096
Total	104,664	104,664	93,096	93,096



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