



arts, culture,  
sports & recreation

Department:  
Arts, Culture, Sports and Recreation  
North West Provincial Government  
REPUBLIC OF SOUTH AFRICA

# DEPARTMENT OF ARTS, CULTURE, SPORTS AND RECREATION

# Annual Report

2022/2023





# The National Symbols



The National Flag

When the flag is hoisted on a flag pole the red band must be the uppermost and the black triangle to be on the side of the pole or hoist. When it is displayed horizontally against a wall, the hoist should be to the left of the spectator and the red band uppermost.



- When the National Flag is displayed vertically against a wall, the red band should be to the left to the spectator with the hoist or the cord seam uppermost.
- The Flag must not touch the floor of the ground.
- The Flag must be not used as a tablecloth or be draped in front of a platform;
- The Flag must not be used to cover a statue, plaque, corner stone etc. at unveiling or similar ceremonies;
- The Flag must not be used to start or finish any competition, race or similar event.



The National Flag of the Republic of South Africa was brought into use on Freedom Day 27 April 1994. The unique central design of the flag which begins as a "V" at the flag-post and comes together in the centre of the flag, extending further, as a single horizontal band to the outer edge of the fly, can be seen as representing the convergence of diverse elements in South African society, which then take the road ahead in unison. The National Flag must be treated with dignity and respect.

Citizens responsible for the flag should decide at their own discretion whether the small flag (storm flag) should be used during stormy weather when a larger flag, the halyards of flagstaff are likely to be damaged. The size of the flag to be used during stormy weather is 90cm x 60cm and for ordinary use — 270cm x 180cm or 180cm x 120cm flags can be used according to the size of the building.



The Coat of Arms was launched on Freedom Day, 27 April 2000. A central image of the Coat of Arms is the well known secretary bird with its uplifted wings.



The National Coat of Arms

Above the bird is the rising sun, a force that gives life while representing the flight of darkness and the triumph of discovery, knowledge and understanding of things that have been hidden, and illuminating the new life that is coming into being.

Below the bird is the protea, an indigenous flower of South Africa, which represents beauty, the aesthetic harmony of all its cultures, and South Africa flowering as a nation. The ears of wheat are emblems of the fertility of the land, while the tusks of the Africa elephant symbolise wisdom, steadfastness and strength.

At the center stands a shield, which signifies the protection of South Africans from one generation to the next. Above it is a spear and a knobkierie. Together, they assert the defence of peace rather than a posture of war. This shield of peace, which also brings to mind an African drum, conveys the message of a people imbued with a love of culture.

Its upper part is a shield being imaginatively represented by the protea. Contained within the shield are some of the earliest representations of humanity in the world. Those depicted were the very first inhabitants of the land, namely the Khoisan people. These figures are derived from images on the Linton Stone, a world famous example of South African rock art.

The motto of the Coat of Arms, *Ike e: /xamrra //ke*, written in the khoisan language of the /xam people, means 'diverse people unite' or 'people who are different joining together'.



The National Tree is The YELLOWWOOD

The National Tree is the REAL YELLOWWOOD (*Podocarpus latifolius*), found from Table Mountain, along the southern and eastern Cape coast, in the ravines of the Drakensberg up to the Blouberg and the Soutpansberg in Limpopo. The bark of the real yellowwood is khaki-coloured to grey when it is old, deeply split and peels off in strips. The crown is relatively small in relation to its height and is often covered with grey lichen.



The National Flower is The KING PROTEA

The National Flower is the GIANT or KING PROTEA (*Protea cynaroides*), found in the south-western and southern areas of the Western Cape, from the Cedarberg up to just east of Grahamstown. The artichoke-like appearance of the flower heads of the king protea lead to the specific name 'cynaroides', which means 'like cynara' (the artichoke). A number of varieties in colour and leaf shapes are found, but the most beautiful is the pink flower.



The National Animal is The SPRINGBOK

The National Animal is the SPRINGBOK (*Antidorcas marsupialis*). This species has adapted to the dry, barren areas and open grass plains and is thus found especially in the Free State, North West province and in the Karoo up to the west coast. They move in small herds during winter, but often crowd together in bigger herds in summer. They breed throughout the year and lambs are born after a six-month gestation period.



The National Bird is The BLUE CRANE

The National Bird is the BLUE CRANE (*Anthropoides paradisialis*). It is quite common in the Karoo, but is also seen in the grasslands of KwaZulu-Natal and the Highveld, usually in pairs or small family parties. This elegant bird is a light blue-grey, with a long neck supporting a rather bulbous head, long legs and elegant wing plumes which sweep to the ground. It eats seeds, insects and reptiles.



The National Fish is The GALJOEN

The National Fish is the GALJOEN (*Coracinus capensis*) and is found only along the South African coast. It keeps to mostly shallow water, is often found in rough surf and sometimes right next to the shore. The galjoen is a familiar sight to every angler. The diet of the galjoen consists mainly of red bait (ascidians), small mussels and barnacles.

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# PART A

## GENERAL INFORMATION



**1. DEPARTMENT'S GENERAL INFORMATION**

**DEPARTMENT OF ARTS, CULTURE, SPORTS AND RECREATION**

**PHYSICAL ADDRESS:** 760 Dr. James Moroka Drive

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**WEBSITE ADDRESS :** [www.nwpg.gov.za/acsr](http://www.nwpg.gov.za/acsr)



## 2. LIST OF ABBREVIATIONS/ACRONYMS

<b>ACSR</b>	Arts, Culture, Sports and Recreation
<b>APP</b>	Annual Performance Plan
<b>BCP</b>	Business Continuity Plan
<b>CATA</b>	Culture, Arts and Traditional Affairs
<b>CATHSSETA</b>	Culture, Arts, Tourism Hospitality and Sports Sector Education & Training Authority
<b>CBO</b>	Community-Based Organizations
<b>CG</b>	Conditional Grant
<b>COVID-19</b>	2019 Novel Corona Virus
<b>DAC</b>	Department of Arts and Culture
<b>DORA</b>	Division of Revenue Act
<b>DMC</b>	Departmental Management Committee
<b>DPSA</b>	Department of Public Service and Administration
<b>DSR</b>	Department of Sports and Recreation
<b>EDMC</b>	Extended Departmental Management Committee
<b>EMC</b>	Executive Management Committee
<b>EPWP</b>	Extended Public Works Programme
<b>ES</b>	Equitable Share
<b>GCIS</b>	Government Communication and Information System
<b>GIAMA</b>	Government Infrastructure & Asset Management Act
<b>GIS</b>	Government Information System
<b>HOD</b>	Head of Department
<b>HR</b>	Human Resources
<b>HRM</b>	Human Resource Management
<b>IA</b>	Implementing Agent
<b>ICT</b>	Information, Communication Technology
<b>IDP</b>	Integrated Development Plan
<b>IFMU</b>	Infrastructure and Facilities Management Unit
<b>IFS</b>	Interim Financial Statement
<b>IGR</b>	Inter-Governmental Relations
<b>IP</b>	Infrastructure Plan

<b>IPMP</b>	Infrastructure Programme Management Plan
<b>IRM</b>	Infrastructure Reporting Model
<b>IT</b>	Information Technology
<b>IYM</b>	In-Year Monitoring
<b>MACSF</b>	Mmabana Arts, Culture and Sport Foundation
<b>MEC</b>	Member of Executive Council
<b>MIG</b>	Municipal Infrastructure Grant
<b>MoU</b>	Memorandum of Understanding
<b>MTEF</b>	Medium Term Expenditure Framework
<b>MTSF</b>	Medium Term Strategic Framework
<b>NDP</b>	National Development Plan
<b>NFVF</b>	National Film and Video Foundation
<b>NPI</b>	Non-Profit Institution
<b>NPO</b>	Non-Profit Organization
<b>NSRP</b>	National Sport and Recreation Plan
<b>NWFCAC</b>	North West Federation of Community Arts Centres
<b>NWPGNC</b>	North West Provincial Geographic Names Committee
<b>NWRP</b>	North West Rural Periphery
<b>OHS</b>	Occupational Health and Safety
<b>OPD</b>	Official Publication Depository
<b>PAAP</b>	Post Audit Action Plan
<b>PACRA</b>	Provincial Arts Culture and Recreation Awards
<b>PHRA</b>	Provincial Heritage Resource Authority
<b>PMDS</b>	Performance Management and Development System
<b>PoE</b>	Portfolio of Evidence
<b>PPP</b>	Public-Private Partnerships
<b>PSC</b>	Public Service Commission
<b>PSETA</b>	Public Sector Education & Training Authority
<b>RISA</b>	Recording Industry of South Africa
<b>RMC</b>	Risk Management Committee
<b>SABINET</b>	South African Bibliographic Information Network
<b>SAFTA</b>	South African Film and Television Awards



<b>SALB</b>	South African Library for the Blind
<b>SAMA</b>	South African Music Awards
<b>SASL</b>	South African Sign Language
<b>SASREA</b>	Safety at Sports and Recreational Events Act
<b>SATMA</b>	South African Traditional Music Achievement Awards
<b>SCM</b>	Supply Chain Management
<b>SDM</b>	Service Delivery Model
<b>SHERQ</b>	Safety, Health, Environmental, Risk & Quality Management
<b>SLA</b>	Service Level Agreement
<b>SMS</b>	Senior Management Staff
<b>SMME's</b>	Small, Medium and Micro-sized Enterprises
<b>SONA</b>	State of the Nation Address
<b>SOPA</b>	State of the Province Address
<b>SP</b>	Strategic Plan
<b>SPU</b>	Special Programmes Unit
<b>VANSA</b>	Visual Arts Network of South Africa

### **3. FOREWORD BY THE MEC**



**Member of the Executive Council**

**Ms Kenetswe Mosenogi**

The Department of Arts, Culture, Sport and Recreation has a responsibility to ensure attainment of Social Cohesion and Nation Building through implementation of programmes in line with its legislative mandate of Arts, Culture, Heritage, Language, Libraries, Archives, Sport, and Recreation. The departmental performance is anchored around the National Development Plan, and the sector Medium Term Strategic Framework priorities. It is my privilege, and an honour that I hereby present the departmental performance outcomes for the 2022/23 financial year.

The department has achieved an unqualified audit opinion without material findings on the Annual Financial Statements, which reflected an overall significant improvement in:

- ✓ Annual Financial Statements,
- ✓ Annual Performance Report,
- ✓ Procurement and Contract Management,
- ✓ Expenditure Management,
- ✓ Transfer of Funds,
- ✓ Asset Management,
- ✓ Consequence Management.

In order to attain a clean audit outcome or clean administration, and improving service delivery, we will focus on improving strategic management and performance management to ensure that the department complies with Public Service Regulations, as well as the Framework for Monitoring Programme Performance Information. Systems for performance tracking, monitoring, and reporting will be implemented, with periodic performance information review and audits done.



Amongst many other achievements, we present the following significant highlights:

- ✓ Participation in the Cultural Exchange Festival through collaboration with the North West Federation of Community Arts Centre and the Tshwane University of Technology has benefitted 61 artists from our community arts centres.
- ✓ Completion of the installation of the Migdol Modular Library, and the completion of Southey Library which will be opened in the 2023/24 financial year.
- ✓ Embarked on a number of initiatives on its quest to improving the Province's national ranking in sports, by actively providing support to 11 317 learners participating in the districts school sports tournament, handing over sports equipment and attire to, athletes, schools and various structures.
- ✓ The contracting of 72 sporting coordinators and the training 747 people in sports and recreation is a clear indication that we are steadfast about the development of sports.
- ✓ In keeping in line with the National Sports and Recreation Plan strategic objectives, which seeks to acknowledge the achievement of individuals and teams within the South African Sports and recreation sector through the establishment of a recognition system, I am proud to mention that the Department successfully hosted the North West Provincial Sports awards, and further collaborated with the National Sports Awards at Sun City.
- ✓ We hosted the Arts and Culture Imbizo, Sports Federations Stakeholder Engagement, as well as the MuniMec (MECs meeting with Members of Mayoral Committees) as part of stakeholder engagements.

The achievements as reported were not attained without challenges, below is a summary of significant challenges that we continue to experience:

- ✓ Increase in the demand for services in the midst of a constrained departmental budget due to the overall fiscal outlook of the country and the province.
- ✓ Poor infrastructure as a consequence of inadequate maintenance over the years.
- ✓ Historical delays in the filling of critical vacancies, resulting in service delivery challenges.
- ✓ The department not directly discharging some of its legislated mandate, eg, libraries function, recreation amenities, which is delivered through municipalities.
- ✓ An organizational structure which is not responsive to service delivery and staff requirements.

**The department will in the 2023/24 financial year, and over the new MTSF focus on:**

- ✓ Reviewing the organization structure to fit strategy and enable delivery of services and compliance with legislation.
- ✓ Investment in Social Infrastructure development and maintenance
- ✓ Implementation of artists and athletes development programmes to ensure talent identification and support.
- ✓ Systematic (phased-in) taking-over of the library functions from municipalities to give effect to the National Policy directives which are in line with the constitutional obligations.
- ✓ Development and implementation of systems to automate core business information and improvement of performance reporting.

We will continue to ensure that we execute our constitutional mandate to the best of our ability and ensure that the development, empowerment and unity of the community we serves is realized and achieved.

**Ntle le pelaelo epe, ke na le tshepo ya gore Badiredi botlhe ba lefapha la tsa Botaki, Metshameko, Setso le Boitapoloso ba tla dira ka natla gore re fitlhisetse ditirelo mo baaging ba rona ka matsetseleko**

**“Setshwarwa ke ntja pedi ga se thata”**

**Mmogo re ka tsweletsa Bokone Bophirima!!!**

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**K MOSENOGI**

**MEMBER OF EXECUTIVE COUNCIL**

**DEPARTMENT: ARTS, CULTURE, SPORTS AND RECREATION**

#### 4. REPORT OF THE ACCOUNTING OFFICER



**Head of Department**

**Mr Itumeleng Mogorosi**

It is my pleasure to present the departmental Annual Report for the 2022/2023 financial year. In this reporting period, there is significant improvement in the performance outcomes:

- Audit Opinion - Unqualified audit opinion
- Annual Financial Statements – No material findings on the Annual Financial Statements.
- Annual Performance Report – Material findings were corrected, resulting in one non-compliance paragraph on the audit report.

The departmental governance has improved, management and the entire personnel takes performances responsibility and accountability, where there are areas of concern, interventions are instituted, in certain circumstances, consequence management is implemented. As part of our contribution to a better economic climate for the creative sector, and supporting artists and athletes, we hereby report the following significant achievements:

- ✓ Hosted the Mahika Mahikeng Cultural Festival, which wasn't hosted for some years.
- ✓ In partnership with Galaletsang Foundation, hosted Fill-up Mmabatho Stadium.
- ✓ Created 431 job opportunities, which benefitted youth, women and people with disabilities.
- ✓ Sixty-one (61) arts and culture practitioners were capacitated through mentorship programmes, and 60 artists were placed in schools to deliver programmes.
- ✓ Supported the hosting of FIH Hockey Mens World Cup in JB Marks Municipality.
- ✓ Hosted the Netball National Spar Championships.
- ✓ Supported the hosting of the N12 Ultra Marathon which is a comrades marathon qualifier.
- ✓ The province attained position 1, and 2 at Comrades Marathon, Mr Tete Dijana being the winner, and also dominated the top 10 positions.



## Overview of the financial results of the department

### Departmental receipts

Departmental receipts	2022/2023			2021/2022		
	Estimate	Actual Amount Collected	(Over)/Under Collection	Estimate	Actual Amount Collected	(Over)/Under Collection
	R'000	R'000	R'000	R'000	R'000	R'000
Sale of goods and services other than capital assets	700	1 384	684	400	363	-37
Transfers received	-	0	-	-	0	-
Fines, penalties and forfeits	-	0	-	-	0	-
Interest, dividends and rent on land	-	0	-	-	0	-
Sale of capital assets	-	0	-	-	0	-
Financial transactions in assets and liabilities	-	630	630	-	643	643
<b>Total</b>	<b>700</b>	<b>2 014</b>	<b>1 314</b>	<b>400</b>	<b>1 006</b>	<b>606</b>

### Programme Expenditure

Programme Name	2022/2023			2021/2022		
	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
<b>Administration</b>	122 453	119 905	2 548	107 310	107 069	241
<b>Cultural Affairs</b>	249 519	241 502	8 017	240 254	239 769	485
<b>Library and Archive Services</b>	216 729	180 549	36 180	195 588	159 827	35 761
<b>Sports and Recreation</b>	188 689	183 689	4 683	151 658	149 186	2 472
<b>Total</b>	<b>777 073</b>	<b>725 645</b>	<b>51 428</b>	<b>694 810</b>	<b>655 851</b>	<b>38 959</b>

**Departmental Reasons for over and under variances****Compensation of Employees**

The Department spent an amount of R263.5 million from the adjusted budget of R266 million which translate to 99 per cent.

**Goods and Services**

The Department spent R229.8 million against the budget of R244.5 million with an under variance of 6 per cent. The under variance is due to non spending on library books, library material and maintenance of library. An amount of R 800 thousand was reclassified from property payment to Building and other fixed structures through POC journal.

**Transfers and Subsidies**

The Department spent 99 per cent, the under variance of 1 per cent relates three municipalities ((Mafikeng, Maquasi, Rustenburg) which could not be transferred due to non compliance.

**Buildings and other fixed structures**

The spending is 48 per cent, the under spending is as a result of ongoing library which could not be completed by year end. An amount of R 800 thousand was reclassified from Goods and Services through POC journal.

### Capital Assets (Machinery and Equipment)

The Department spent 97 per cent, the remaining balance of R286 relates to non delivery of Archive Shelves.

### Heritage Asset The item spent 0 per cent of the allocated budget.

An amount of R5.0 million was allocated in 2022/23 for construction of Archbishop Desmond Tutu Museum as was part of the Hon. Premier Pronouncement in the 2022/23 SOPA. At the time of the pronouncement there were no feasibility studies conducted to determine the actual cost of the museum nor were there plans or bills of quantities in place.

The engagements with all relevant stakeholders ensued which included consultation with the Desmond Tutu Foundation, the Anglican Church, the family, the municipality, department of Social Development etc with the aim to determine the process to be followed to implement the project in so far as the procurement processes and the land issues were concerned.

The engagements were protracted and took longer than anticipated for the better part of 2022/23 financial year which led to the allocated budget not being spent.

### Virements

- A net effect of R2.1 million was virement on Management and Administration programme,
- A net effect of R12 million was a virement on Cultural Affairs programme,
- A net effect of R2.8 million was a virement on Library and Archive programme,
- A net effect of R12.8 million was a virement on Sports and Recreation programme,

### Roll Overs

An amount of R13.3 million was a roll over from 2022/23 financial year.

Programme		Roll-Over R'000	Projects
Library and Archive Services	Capital projects	1 055	Southy Library Services
		1,937	Wolmaranstad Ext 15 Community Library
		5 262	Dinokana Community Library
		2 400	Mmatau Modular Library
		1 700	Uitkyk Modular Library
		1 000	Moshana Modular Library



Cultural Affairs	Capital Project	5 000	Archbishop Desmond Tutu Museums
<b>TOTAL</b>		<b>18 354</b>	

### ***Unauthorised Expenditure***

*None*

### ***Fruitless and Wasteful Expenditure***

*Total amount of R100 thousand was incurred as Fruitless and Wasteful expenditure for 2022-2023 Financial year. This consist of interest charged by Eskom, Municipalities as well as no shows for officials.*

### ***Steps taken to address and prevent a recurrence.***

*Appointment of loss control committee to investigate the cases of fruitless and wasteful expenditure. Issue circulars to officials and conducted awareness workshops on fruitless and wasteful expenditure.*

### ***Strategic Focus over the Short to Medium Term Period***

- *None*

### ***Public/Private Partnerships***

- *None*

### ***Discontinued Activities/Activities to be discontinued***

- *None*

### ***New of Proposed Activities***

- *None*

### ***Supply Chain Management***

### ***SCM Processes and systems to prevent irregular expenditure***

- Termination of expired security contract which was extended on a month to month,

- Approval for lease dispensation by Treasury until 31 March 2024,
- Establishment of Loss control committee to deal with current irregular, fruitless and wasteful expenditure,
- Implementation of disciplinary steps for incurred irregular expenditure,
- Revised the SCM, Finance and Internal control checklists,
- Advertised the new security bid,
- Review of bids by Internal audit,
- Appointment of bid committees,
- Approval of SCM policy,
- Reviewed financial delegations.

***Gift and Donations received in kind from non-related parties.***

- *None*

***Exemptions and Deviations received from National Treasury***

- *None*

***Events after reporting date***

- *None*

***Other***

- *None*

**Acknowledgement**

The Department expresses its appreciation to all oversight structures; the Provincial Internal Audit as well as the Auditor General, and the Portfolio Committee for assisting the Department to improve on its operations and performance.

Acknowledgements to the tireless and dedicated staff from ACSR through whose effort the Department has improved on its audit outcomes.

**DATE:** \_\_\_\_\_

\_\_\_\_\_  
**MR I.S. MOGOROSI**

**ACCOUNTING OFFICER**

**DEPARTMENT OF ARTS, CULTURE, SPORTS AND RECREATION**

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

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

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

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

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

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

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

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

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

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

Yours faithfully

DATE: \_\_\_\_\_

\_\_\_\_\_  
**ACCOUNTING OFFICER**

**NAME: MR I.S. MOGOROSI**



## 6. STRATEGIC OVERVIEW

### 6.1. Vision

Empowered and unified people of the North West Province.

### 6.2. Mission

To create, promote and develop programmes for unified and sustainable communities

### 6.3. Values

- Batho Pele Principles as reflected in the White Paper on Transforming Public Service Delivery
- Good Governance
- **Participation:** Participation by both men and women, either directly or through legitimate representatives, is a key cornerstone of good governance. Participation needs to be informed and organized, including freedom of expression and assiduous concern for the best interests of the organization and society in general.
- **Accountability:** Accountability is a key tenet of good governance. Who is accountable for what should be documented in policy statements. In general, an organization is accountable to those who will be affected by its decisions or actions as well as the applicable rules of law.
- **Consensus oriented:** Good governance requires consultation to understand the different interests of stakeholders in order to reach a broad consensus of what is in the best interest of the entire stakeholder group and how this can be achieved in a sustainable and prudent manner.
- **Transparency:** Transparency means that information should be provided in easily understandable forms and media; that it should be freely available and directly accessible to those who will be affected by governance policies and practices, as well as the outcomes resulting therefrom; and that any decisions taken and their enforcement are in compliance with established rules and regulations.
- **Responsive:** Good governance requires that organizations and their processes are designed to serve the best interests of stakeholders within a reasonable timeframe.

- **Effectiveness and Efficiency:** Good governance means that the processes implemented by the organization to produce favorable results meet the needs of its stakeholders, while making the best use of resources – human, technological, financial, natural and environmental – at its disposal.
- **Equity and Inclusiveness:** The organization that provides the opportunity for its stakeholders to maintain, enhance, or generally improve their well-being provides the most compelling message regarding its reason for existence and value to society.
- **Rule of law:** Good governance requires fair legal frameworks that are enforced by an impartial regulatory body, for the full protection of stakeholders.
- **Innovation:** Innovation is crucial to the continuing success of any organization.
- **Patriotism:** Patriotism means a feeling of devotion and sense of attachment to a homeland and alliance with other citizens who share the same sentiment.

## 7. LEGISLATIVE AND OTHER MANDATES

### 7.1 Constitutional mandates

The Departmental programs derive mandates from the Constitution of the Republic of South Africa (Act 108 of 1996) Schedule A and Section 6. This is also enhanced by Chapter 2 of the Constitution and other chapters aligned directly and indirectly to the Departmental mandate.

To provide an enabling environment that will empower and unify the people of the North West Province through arts, culture, heritage, language, libraries, archives, sports and recreation programmes and information services.

### 7.2 Legislative Mandate

The specific legislation and policies are covered as part of each program. The general legislative and other mandates include but are not limited to:

### 7.2.1 Overarching legislation:

- The Constitution, 1996;
- Promotion of Access to Information Act, 2000;
- Promotion of Equality and Prevention of Unfair Discrimination Act, 2000;
- Protection of Personal Information Act, 2013;
- Promotion of Administrative Justice Act, 2000;
- Public Finance Management Act, 1999;
- Labour Relations Act, 1995;
- Public Service Act, 1994;
- Employment Equity Act, 1998;
- Basic Conditions of Employment Act, 1997;
- Preferential Procurement Policy Framework Act, 2000;
- Copy Right Act, 1993;
- Occupational Health & Safety Act, 1993;
- Compensation for Occupational Injuries & Diseases Act, 1993;
- The Commission for the Promotion and Protection of the Rights of Cultural, Religious and Linguistic Communities Act, 2002;
- North West Public Sector Risk Management Framework, approved by EXCO in 2014;
- Public Service Regulations, 2016;
- Skills Development Act, 1998
- Skills Development Levies Act, 1999
- South African Qualification Authority Act, 1995
- Occupational Health & Safety Act, 1993
- Local Government: Municipal Demarcation Act, 1998;
- Local Government: Municipal Systems Act, 2000;
- Local Government: Municipal Financial Management Act;
- Local Government: Municipal Structure Act, 1998;
- Local Government: Municipal Property Rates Act, 2004;
- Local Government Municipal Demarcation Act, 1998
- Organized Local Government Act, 1997;
- Public Finance Management Act (PFMA), 1999;
- Public Sector Risk Management Framework of 1st April 2010;
- Revised Framework for Strategic Plans and Annual Performance Plan;
- Framework for Annual Performance Reporting;



- Framework for Managing Programme Performance Information;
- Performance Information Handbook;
- Division of Revenue Act;
- South African Schools Act, (SASA), 1996. Act No, 1996.

### **7.2.2 National Legislation from which the Department derives its mandate**

- Cultural Institution Act, 1998;
- Cultural Promotion Act, 1983;
- Heraldry Act, 1962;
- National Archives and Records Service of South Africa Act, 1996;
- National Arts Council Act, 1997;
- National Heritage Council Act, 1999;
- National Heritage Resource Act, 1999;
- National Film and Video Foundation Act, 1997;
- National Sport and Recreation Act, 1998;
- National Library of South Africa Act- ,1998;
- Pan South African Language Board Act, 1995;
- South African Geographical Names Council Act, 1998;
- South African Library for the Blind Act, 1998;
- Legal Deposit Act, 1997;
- World Heritage Convention Act, 1999;
- Use of Official Languages Act, 2012;
- South African Language Practitioners Council Act, 2014;
- The South African Language Practitioners Council Act,2014;
- National Sport and Recreation Act, 1998;
- Sport Academies Regulations, 2016;
- Safety at Sport and Recreation Events Act, 2010;
- South African Institute of Drug-Free Sport Act 1997;
- Recognition of Sport and Recreation Bodies Regulation, 2010;
- Bidding and Hosting International Sport and Recreation Events Regulation, 2010;
- South African Boxing Act, 2001.

### **7.2.3 Provincial Legislation Administered by the department:**

- Mmabana Arts, Culture and Sport Foundation Act, 2000;
- North West Provincial Heritage Resources Regulations, 2004;
- Cultural Affairs Act, 1989;
- Museum Ordinance, 1975;
- Provincial Library Service Ordinance, 1981;
- North West Provincial Languages Act, 2015.

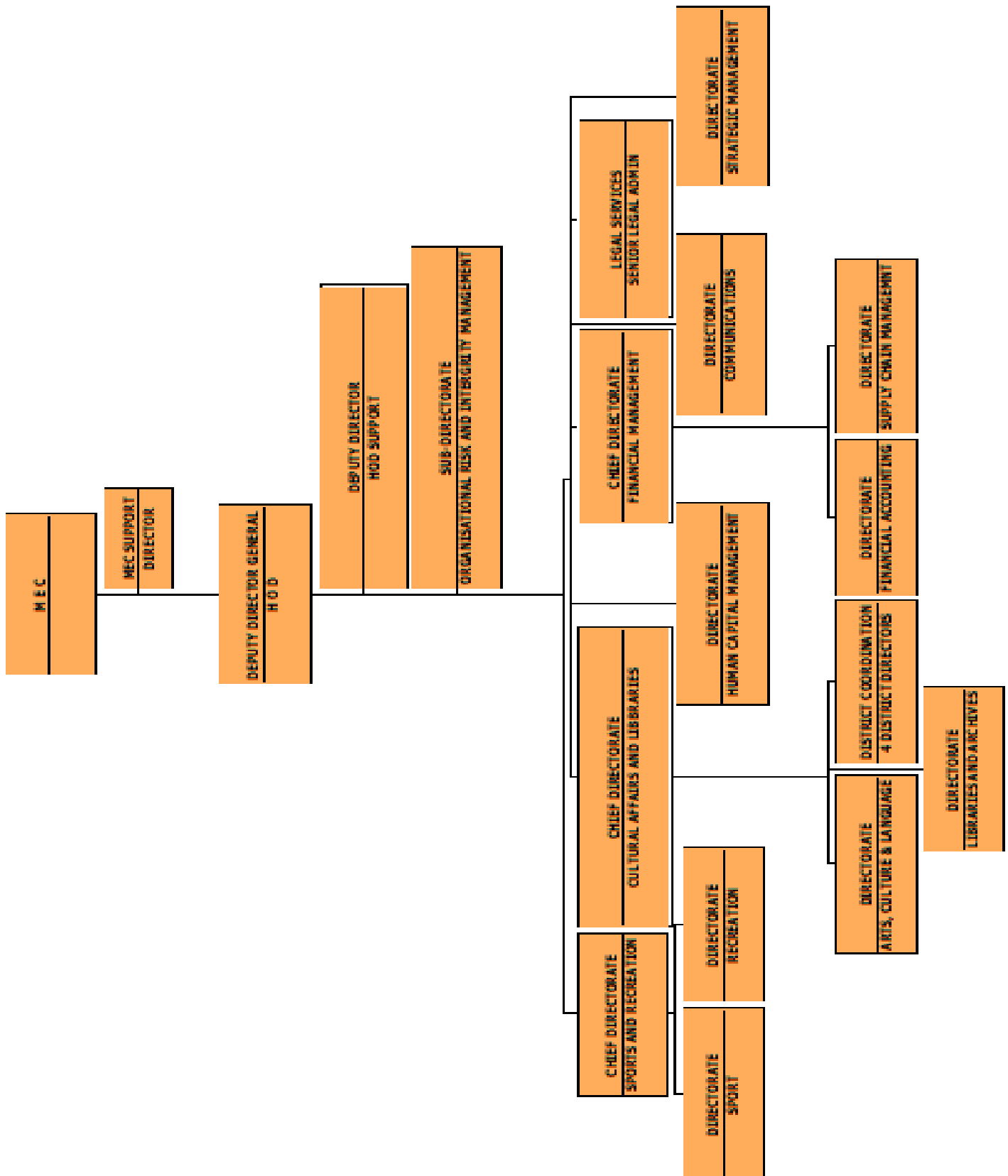
### **7.3 Policy mandates**

- National Development Plan, Vision 2030;
- National Medium-Term Strategic Framework, 2020-2024;
- National Language Policy Framework;
- Guideline for Corporate Governance of ICT Policy Framework 2012;
- Revised Framework for Strategic Plans and Annual Performance Plans 2019;
- North West Provincial Development Plan;
- Framework for Managing Programme Performance Information;
- White Paper on Arts, Culture and Heritage 1996;
- National White Paper on Sport and Recreation, 2012;
- National Records Management Policy Manual, 2007;
- National Sport and Recreation Plan;
- Commission for the Promotion and Protection of the Rights of Cultural, Religious and Linguistic Communities, 1997;
- 14 National Government Outcomes:
  - Outcome 1: Quality Basic Education
  - Outcome 4: Decent employment through inclusive economic growth
  - Outcome 7: Comprehensive rural development
  - Outcome 9: Responsive, Accountable, effective and efficient developmental local government system
  - Outcome 11: Creating a better South Africa and contributing to a better and safer Africa in a better world
  - Outcome 14: Transforming society and uniting the country

### **7.4 Provincial Policy Mandates**

Provincial Development Plan

## 8. ORGANISATIONAL STRUCTURE FOR DEPARTMENT OF ARTS, CULTURE, SPORTS AND RECREATION



## 9. ENTITIES REPORTING TO THE MEC

The table below indicates the entities that report to the MEC

Name of Entity	Legislative Mandate	Financial Relationship R'000	Nature of Operations
Mmabana Arts, Culture and Sport Foundation	MACSF Act, Act no.7 of 2000.	136 109	Sport, Arts & Culture activities.
Provincial Heritage Resources Agency	PHRA Act of 2004	2 358	Heritage activities
Klein Marico recreation centre	Chapter 19 of the PFMA	9 532	To provide recreational facilities
Noyons and Donkervleit Recreation Centers	Chapter 19 of the PFMA	7 167	To provide recreational facilities
Provincial Language Services	Administration	1 342	Language Activities
Skills Development Levy	To facilitate skills development within their sub-sectors through the disbursement of grants for learning programmes and monitoring of education and training as outlined in the National Skills Development Strategy (NSDS)	87	As per DPSA Directive on utilisation of Training Budget



# PART B

## PERFORMANCE INFORMATION



**1. AUDITOR GENERAL'S REPORT: PREDETERMINED OBJECTIVES**

See report in PART F

**2. OVERVIEW OF DEPARTMENTAL PERFORMANCE**

**2.1 Service Delivery Environment**

- The cultural and creative sectors are still recovering from the effects of COVID 19 pandemic. It should be noted that the environment is characterised by high unemployment, inequality, low skills levels, crime and a number of social ills. Arts and culture remains one important avenue to address all aspects of community life, and give support and partner through financial and non-financial resources.
- The department is required to implement programmes that utilize artists to deliver government messaging to combat, and raise awareness, in collaboration with other relevant departments and municipalities, to deal with the increase in the reported cases of Gender Based Violence.
- The prevalence of community unrests / strikes, as well as disruptions at projects negatively affects implementation of planned programmes.
- The historical decline of the departmental budget is incongruent to the growing demands for services, given the current economic challenges.
- The arts and culture programme enable us to determine the sense of belonging to honour the past and vision the future. The department is currently doing well in ensuring that social cohesion is achieved in the province through community conversations and commemoration of national days
- The mandate of the Department is amongst others to deliver sport and recreation in the North West Province and therefore the Department has, on the period under review managed to provide the following services:
  - Training for administrators, coaches and Umpires
  - Delivery of sport equipment and attires to clubs, hubs and schools
  - Participation of clubs, learners and community members in sport and recreation activities

- Support to federations, indigenous and school sport structures
  - Youth attending youth camps for social cohesion
  - Athletes supported through the Academy
  - Support to disability sport
  - Support to athletes to participate in international events (scientific, etc)
- The challenge faced by the department in terms of the sport and recreation programmes is high demand of services from Federations, clubs, and athletes, whilst there is insufficient budget. Partnerships are implemented as a means to address the challenge.
  - The inadequate sport facilities and lack of maintenance on existing ones remains a challenge for the Province, and requires all spheres of government to attend in respect of their different mandates.
  - The energy crisis in the country has not only negatively affected the economic outlook in the country, but it is also affecting operation of our libraries, and all other facilities. This has prompted development of standard operating procedures to protect assets and also enable continuity of services to the community during load shedding. Power backup systems are becoming a necessity for libraries and will be prioritised.
  - Most libraries were without internet connectivity which is a necessity in providing a relevant library and information service in the 21st century. The Office of the Premier through the State Information Technology Agency has commenced with the roll out of internet connectivity in libraries as part of the North West Broadband Connectivity project.
  - Compliance to legislation to ensure that sound records management systems are implemented in the province remains a challenge with only two governmental bodies fully complying, and much more work will be put to improve compliance. The full support of Management and Accounting Officers of the various government institutions is essential to ensure that there is functional records management.



## 2.2 Service Delivery Improvement Plan

### Main services and standards

Main services	Beneficiaries	Current/actual standard of service	Desired standard of service	Actual achievement
To promote multilingualism, redress past linguistic imbalances and promote the development of the previously marginalised languages inclusive Sign Language in North West.	Communities	Time :12 months	(06) Community libraries to be developed	01 Community library build

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

Current/actual arrangements	Desired arrangements	Actual achievements
Consultation	<ul style="list-style-type: none"> <li>Meeting with relevant stakeholder</li> <li>Conduct road shows.</li> </ul>	Number of meetings held with the relevant stakeholders
Redress	<ul style="list-style-type: none"> <li>Improvement through print, social and electronic media, Pamphlets and posters.</li> </ul>	Partially achieved print media, electronic, pamphlets and posters
Access	<ul style="list-style-type: none"> <li>Information desks at service points and local municipalities</li> </ul>	<ul style="list-style-type: none"> <li>Partially achieved</li> </ul>
Courtesy	<ul style="list-style-type: none"> <li>Conduct customer satisfaction survey and use of suggestion boxes.</li> </ul>	<ul style="list-style-type: none"> <li>Customer's survey not conducted for this period.</li> <li>Suggestion boxes not effectively utilized</li> </ul>
Openness & transparency	<ul style="list-style-type: none"> <li>Meeting with relevant stakeholder.</li> <li>Conduct road shows</li> </ul>	<ul style="list-style-type: none"> <li>Number of meetings held with the relevant stakeholders</li> </ul>
Information	<ul style="list-style-type: none"> <li>Improvement through print, social and electronic media, Pamphlets and posters.</li> </ul>	<ul style="list-style-type: none"> <li>Partially achieved print media, electronic, pamphlets and posters</li> </ul>



Current/actual arrangements	Desired arrangements	Actual achievements
Value for money	<ul style="list-style-type: none"> <li>Information desks at service points and local municipalities</li> </ul>	<ul style="list-style-type: none"> <li>Partially achieved</li> </ul>

### Service delivery information tool

Current/actual information tools	Desired information tools	Actual achievements
Not implemented		

### Complaints mechanism

Current/actual complaints mechanism	Desired complaints mechanism	Actual achievements
<ul style="list-style-type: none"> <li>The Department has Suggestion boxes at Head Office and District Offices.</li> <li>The Department is using social media platform as a means of communicating with citizens/service beneficiaries.</li> </ul>	<ul style="list-style-type: none"> <li>The Department to ensure that suggestion boxes that have been distributed are utilised by their clients to the fullest.</li> <li>The department to develop a complaints register mechanism and review it on a regular basis.</li> <li>The department to establish a committee to monitor the complaints register and provide feedback to management.</li> </ul>	Several complaints were received through social media and were addressed by the relevant unit, the actual number was not recorded.

### 2.3 Organisational Environment

- The department does have sound governance, management structures are in place and do meet as required to give direction, and ensure operations.
- The department is reviewing the organizational structure to ensure that it's aligned to the strategic direction. Filling of all vacant funded posts, prioritizing management posts has been prioritized, as this will improve governance and leadership.
- The insufficient budget for the department is a critical concern as there growing demand for services, and creates pressures.
- The office infrastructure of the department (leased and government owned) is mostly not compliant with the Occupational Health and Safety Act, thus creating concerns. The department will be implementing measures to attend the defects.
- The department is operating with fleet that is mostly obsolete, and plans will be put in place to replenish fleet over the Medium Term expenditure Framework (within the allocated budget, to the extent possible, re-prioritize funds internally).
- Provision of tools of trade such as laptops, desktops, printers remain critical, within the limit of the available budget , provision was made, and unfortunately some purchase orders were canceled at year-end due to non-delivery. The department will continue to procure and provide these tools of trade in the next financial year.

### 2.4 Key policy developments and legislative changes

There have been no changes in legislation and policy environment for the department for the period under review, except taking over libraries function.

## 3. ACHIEVEMENT OF INSTITUTIONAL IMPACTS AND OUTCOMES

In working towards progressive realization of the policy priorities, the department has through its impact statement “**SOCIALLY COHESIVE COMMUNITIES IN THE NORTH WEST PROVINCE**”, registered performance as indicated below (against outcomes and outcome indicators as per the approved strategic Plan):

National Priority: Capable, ethical and developmental state		
Outcomes	Outcome indicator	Performance
Sound and ethical governance	Improved audit opinion	Unqualified audit opinion over the past 2 years
	Number of interventions conducted to implement the NSP on Bender Based Violence and Femicide	12 interventions conducted to implement the NSP on Bender Based Violence and Femicide, against a set MTsf target of 36, i.e, 56%.
National Priority : Economic transformation and job creation		
Outcomes	Outcome indicator	Performance
Access to economic opportunities by communities	Job opportunities created in the Arts, Culture, Sports and Recreation Sector;	A total of 1632 Job opportunities were created in the Arts, Culture, Sports and Recreation Sector, against a set MTsf target of 4 525, i.e., 53%. Performance is adequate given the remaining period of the MTsf.
	Capacitated practitioners in the Arts, Culture, Sports and Recreation Sector	A total of 1117 practitioners in the Arts, Culture, Sports and Recreation Sector were capacitated, against a set MTsf target of 800, i.e., 565%.
Developed Arts, Culture, Sports and Recreation	Increased access to Arts, Culture, Sports and Recreation activities	The Department enabled access by 16918 Arts, Culture, Sports and Recreation practitioners to the activities, against a set target of 61 106, ie, 28%. Progress requires interventions for improvement.
National Priority : Social cohesion and safe communities		
Outcomes	Outcome indicator	Performance
Developed Arts, Culture, Sports and Recreation	Social Cohesion initiatives implemented to improve nation building	The Department implemented 352 initiatives to improve nation building, against a set target of 487, ie, 72%.

#### 4. INSTITUTIONAL PROGRAMME PERFORMANCE INFORMATION

##### 4.1 Programme 1: Management and administration

**Purpose:** The provision of efficient and effective administrative support services to the department.

##### Sub-Programmes

- **Office of the MEC**

**Purpose:** To provide administrative, client liaison and support services to the Member of Executive Council.

- **Corporate Services**

**Purpose:** To render an administrative support function to the Head of Department.

##### OUTCOMES THE PROGRAMME RESPONDS TO:

- Sound and ethical governance
  - Output indicators 1.1 and 1.2.
- Access to economic opportunities by communities
  - Output indicators 1.3 and 1.4.

##### OUTCOMES, OUTPUTS, OUTPUT INDICATORS, TARGETS AND ACTUAL ACHIEVEMENTS

In our endeavour to reach and promote sound and ethical governance, the department is moving towards achieving a clean audit outcome. For the past 3 consecutive years, the department has been received unqualified audit findings. The department is working very hard to improve internal controls to improve on accountability, performance and delivery of the sector's services.

The Department is implementing the National Strategic Plan on Gender Based Violence and Femicide through all its programmes but additional interventions are implemented through our Special Programmes Sub-Unit.

The table below shows actual achievements on outputs and output indicators:



Programme: Management and Administration								
Outcome	Output	Output Indicator	Actual Achievement 2020/2021	Actual Achievement 2021/2022	Planned Target 2022/2023	Actual Achievement 2022/2023	Deviation from planned target to Actual Achievement for 2022 /2023	Comment on deviations
Sound and ethical governance	Improved audit outcomes	1.1 Audit Outcome	Unqualified audit opinion	Unqualified audit opinion	Clean Audit Opinion	Unqualified Audit Opinion	N/A	N/A
	Implemented National Strategic Plan (NSP) to end gender based violence and femicide	1.2 Number of interventions conducted to implement the NSP on Gender Based Violence and Femicide	NEW	NEW	12	12	N/A	N/A
Access to economic opportunities by communities	Institutionalised machineries on gender equality, youth & children, disabilities and older persons	1.3 Number of institutional interventions conducted	NEW	NEW	05	09	+04	Internal collaborations with programmes led to the over-achievement

Programme: Management and Administration								
Outcome	Output	Output Indicator	Actual Achievement 2020/2021	Actual Achievement 2021/2022	Planned Target 2022/2023	Actual Achievement 2022/2023	Deviation from planned target to Actual Achievement for 2022/2023	Comment on deviations
	Economic empowerment, participation and ownership of women, youth & children, persons with disabilities and older persons	<b>1.4</b> Number of interventions to support economic empowerment and participation of women, youth & children, people with disabilities and older persons implemented	NEW	NEW	12	10	-02	Capacity challenges

## Linking Performance with Budget

### Sub-programme expenditure

Programme Name	2022/2023			2021/2022		
	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
Office of the MEC	12 520	12 237	283	6 841	6 810	31
Corporate Services	109 933	107 668	2 265	100 469	100 259	210
<b>Total</b>	<b>122 453</b>	<b>119 905</b>	<b>2 548</b>	<b>107 310</b>	<b>107 067</b>	<b>241</b>

### Strategy to overcome areas of underperformance

- The programme to be adequately capacitated.

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

- N/A

### Significant Achievements for the Programme

- None

NON-FINANCIAL PERFORMANCE [2022-2023] LINKED TO BUDGET				
Programme	Total number of output indicators	Number of output indicators achieved	Number of output indicators not achieved	Percentage achieved
Management and administration	04	02	02	50%
	Final appropriation R'000	Actual expenditure R'000	Variance R'000	Actual expenditure as % of final appropriation
	122 453	119 905	2 548	98%

## 4.2 Programme 2: Cultural Affairs

**Purpose:** Developing Arts, Culture and Heritage to advance socio-economic transformation and social cohesion.

### Sub-Programmes

- **Management**

**Purpose:** To provide strategic managerial support to Cultural Affairs.

- **Arts and Culture**

**Purpose:** To facilitate the development, preservation and promotion of arts and culture in the Province.

- **Museum Services**

**Purpose:** To accelerate the transformation of the Province's heritage

- **Language Services**

**Purpose:** To promote multilingualism in order to improve service delivery and accessibility to information.

### OUTCOMES THE PROGRAMME RESPONDS TO:

- Access to economic opportunities by communities
  - Output indicators: 2.1, 2.2, 2.3, and 2.4
- Developed Arts, Culture, Sports and Recreation
  - Output Indicators: 2.5, 2.6, 2.7, 2.8, 2.9, 2.10, 2.11, 2.12, 2.13 and 2.14



## OUTCOMES, OUTPUTS, OUTPUT INDICATORS, TARGETS AND ACTUAL ACHIEVEMENTS

The over performance on number of job opportunities created and platforms created through hosting of events, contributes to the provision of economic opportunities to the sector. More than 70% of women and youth are participants in the programmes we're offering.

The table below shows actual achievements on outputs and output indicators:

Programme: Arts and Culture								
Outcome	Output	Output Indicator	Actual Achievement 2020/21	Actual Achievement 2021/2022	Planned Target 2022/2023	Actual Achievement 2022/2023	Deviation from planned target to Actual Achievement for 2022/2023	Comment on deviations
Access to economic opportunities by communities	Job opportunities created for Youth, Women and People with disabilities	<b>2.1</b> Number of job opportunities created.	378	500	300	431	+131	Collaboration with multiple stakeholders led to the overachievement. <i>[see * comments below]</i>
	Capacitated Arts and Culture Practitioners in the sector	<b>2.2</b> Number of emerging creative industries practitioner developed through mentorship programmes	NEW	NEW	10	61	+51	Collaboration with Tshwane University of Technology [TUT] resulted in more intake opportunities for community arts centres
		<b>2.3</b> Number of	NEW	NEW	160	248	+88	There was 88 more

Programme: Arts and Culture								
Outcome	Output	Output Indicator	Actual Achievem ent 2020/21	Actual Achievem ent 2021/2022	Planne d Target 2022/20 23	Actual Achievem ent 2022/2023	Deviation from planned target to Actual Achievem ent for 2022/2023	Comment on deviations
		cultural and creative industries practitione rs developed through capacity building programm es						practitioners who received drama and dance workshop through partnership with Ubuyambo Academy and National Arts Council.
Access to economic opportuni ties by communit ies	Capacitat ed Arts and Culture Practitione rs in the sector	<b>2.4</b> Number of artists placed in schools per year	68	35	60	60	N/A	N/A
Develope d Arts, Culture, Sports and Recreatio n	Organised platforms	<b>2.5</b> Number of structures in the creative and cultural industries supported	NEW	NEW	100	114	+14	Increased support to artists and collaboration with stakeholders. [see * comments below]
		<b>2.6</b> Number of events in	NEW	NEW	80	106	+26	Partnership on privately organised

Programme: Arts and Culture								
Outcome	Output	Output Indicator	Actual Achievem ent 2020/21	Actual Achievem ent 2021/2022	Planne d Target 2022/20 23	Actual Achievem ent 2022/2023	Deviation from planned target to Actual Achievem ent for 2022/2023	Comment on deviations
		the creative and cultural industries organised						events and activations for Mahika Mahikeng resulted in overachieve ment
		<b>2.7</b> Number of physical structures beautified through arts	64	64	64	64	N/A	N/A
	Communit y conversati ons / dialogues programm e implement ed	<b>2.8</b> Number of communit y conversati ons / dialogues implement ed to foster social interaction per year	76	88	84	98	+14	Most conversation were linked to events [departmenta l and privately organised]
	Arts and Culture	<b>2.9</b> Number of	03	02	03	02	-01	Renovations at Agisanang CAC could not be

Programme: Arts and Culture								
Outcome	Output	Output Indicator	Actual Achievem ent 2020/21	Actual Achievem ent 2021/2022	Planne d Target 2022/20 23	Actual Achievem ent 2022/2023	Deviation from planned target to Actual Achievem ent for 2022/2023	Comment on deviations
	Facilities upgraded	facilities upgraded						undertaken due to the conditions that were imposed by the municipality.

Programme: Museum and Heritage Services								
Outco me	Output	Output Indicator	Actual Achievem ent 2020/21	Actual Achievem ent 2021/2022	Planne d Target 2022/20 23	Actual Achievem ent 2022/2023	Deviation from planned target to Actual Achievem ent for 2022/2023	Comment on deviations
Develop ed Arts, Culture, Sports and Recreat ion	Implemen ted museums education al program mes	<b>2.10</b> Number of museums educational programme s implemente d	NEW	NEW	20	24	+04	Collaboration s with stakeholders and invitations led to the overachieve ment, [see * comments below]
	Develope d heritage sites	<b>2.11</b> Number of heritage	03	02	04	02	-02	Improper coordination of processes [see *



		sites developed						comments below]
	Inclusive and stabilised communities	<b>2.12</b> Number of commemorative and historical days celebrated	00	17	13	13	N/A	N/A
		<b>2.13</b> Number of public awareness activations on the "I AM THE FLAG" Campaign	NEW	NEW	20	40	+20	The indicator was incorporated into departmental events to make awareness of South African Symbols

\* **[Indicator 2.1]** – Collaboration with the following: Ikageng Arts Foundation [10]. Office of the Premier on Provincial Women Commemoration Day [30] Big Bang Show [12] #Fill up Mmabatho Stadium [75] EPWP at Libraries and Archives Services [04]

\* **[Indicator 2.2]** – “Number of emerging creative industries practitioners developed through mentorship programme”. The indicator intension is to report on the development of practitioners, which is attained through placement in residency programmes as per the definition, since the artists talents are unique. Developed means gaining information, knowledge and skills.

\* **[Indicator 2.3]** – “Number of cultural and creative industries practitioners developed through capacity building programme”. The indicator intension is to report practitioners developed through capacity building, and this is achieved through training them. Developed means gaining information, knowledge and skills.

\* **[Indicator 2.5]** -The department supported artists /groups the namely; 8 SATMAs nominees, Soul Africa Foundation, Setswana sa Rona indigenous institute, Conservation kids, Africa Beginnings Performing Art, Fresh Cult and Paul Letsholo

\* **[Indicator 2.6]** The following events form part of the overachievement:

- All White in the Bush
- Taung gospel festival
- Fill up activation at Taung shopping complex
- Indibano arts festival
- Kanana CAC launch

- Steve Biko CAC launch
- Kgetlengrivier annual motswako festival
- [2] Youth celebration events [Kagisano Molopo and JB Marks]
- Kgotla cultural event
- Orange Day festival
- Persons with disability event
- Imvuselelo clap and tap music awards event
- Liberation heritage foundation's event
- Moses Kotane Memorial lecture
- [11] Mahika Mahikeng Activations

*\*[Indicator 2.10] The programme had collaborations with Mphebotho Museum, Klerksdorp Museum, Mafikeng Museum and an invitation to the Khoisan House of Traditional Leaders.*

*\*[Indicator 2.11] Coordination of multiple stakeholders in the Desmond Tutu project delayed the implementation of the project. On the Tombstones for the Setumo Montshioa Royal Family the department received a motivation for variation in March 2023 [thus changing the issued order]. This was late in the year, the department cancelled the order.*

LANGUAGE SERVICES								
Outcome	Output	Output Indicator	Actual Achievement 2020/21	Actual Achievement 2021/2022	Planned Target 2022/2023	Actual Achievement 2022/2023	Deviation from planned target to Actual Achievement for 2022/2023	Comment on deviations
Developed Arts, Culture, Sports and Recreation	Promotion of multilingualism	<b>2.14</b> Number of multilingual services rendered	NEW	22	30	32	+02	The programme received more requests for the interpretation

## Linking Performance with Budget

Programme Name	2022/2023			2021/2022		
	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
Management	11 475	11 331	144	7 866	7 750	116
Arts and Culture	205 219	204 631	588	201 720	201 526	194
Museum Services	12 878	10 883	1 995	17 241	17 203	38
Language Services	13 947	13 686	261	13 341	13 290	51
Heritage Services	6 000	971	5 029	86	0	86
<b>Total</b>	<b>249 519</b>	<b>241 502</b>	<b>8 017</b>	<b>240254</b>	<b>239769</b>	<b>485</b>

## Strategy to overcome areas of under-performance

- Engagement with the Office of the Premier to ensure participation of all relevant stakeholders;
- Engagements with the royal family on the specifications of the tombstones;
- Implementation of the submitted business plan in the 2023/24 financial year.

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

- The directorate has 2 standardised output indicators and has over-performed on both, i.e. 2.8 Number of community conversations/dialogues implemented to foster social interaction per year; and 2.13 Number of public awareness activations on the “I AM THE FLAG” Campaign.

## Significant Achievements for the Programme

- Hosted the Mahika-Mahikeng Festival, with a number of Build-Up Activations in all districts and service points with an estimated number of more than 200 local artists benefitting.
  - The official opening of Mahika-Mahikeng was held at Barolong boo Rra Tshidi Traditional council, where a number of local performing groups were part of the event and Kgosi Montshiwa blessed the event with his presence.
  - The official opening ended with cultural parade that started at Kgotla towards the Mmabatho stadium parking lot.
  - The Mahika-Mahikeng Cultural Music festival had three major events; namely, the gospel festival, Jazz festival and Amapiano night, which were very successful and filled to capacity.
  - More than 10 crafters exhibited their craft products at the festival.

- **Museums and Heritage**

The programme hosted all historical days and made financial transfers to Ikageng museum, cultural history museum, H C Bosman and Setlhwatlhwe heritage site. The tombstone of Mama Rebecca Kotane was successfully installed in Phela.

- **Language Services**

The Department in collaboration with Publishing House held a workshop whereby one of the writers was published and the book is now prescribed at the North West University and a promotion of multilingualism by four women writers to translate English from Setswana and reprinting of their books was done in promoting and supporting the creative industry.

- **Community Arts Centers**

The programme has hosted the Provincial Community Arts Centers Indaba that was coordinated by the National Department of Sports Arts and Culture with objectives to achieve amongst other things:

- Presentation of White Paper's
- Review of the status quo of CACs in the Province
- Review the legislative imperatives governing CACs,
- Consolidate networking of arts organizations with CACs
- Development of Provincial CACs Strategy
- Comprehensive report of work achieved by North West Federation of Community Arts Centers (NWFCACs)
- The Indaba managed to consolidate resolutions that were appended by 150 delegates.



## • Creative Industries

- 88 practitioners participated at the national events and technical services BBBEE sector codes consultation.
- The Department organized a workshop on the cultural and creative industry master plan.
- Participated in the Cultural Exchange Festival through collaboration with the NW Federation of Community Arts Centres and the Tshwane University of Technology, out of which 61 artists from our community arts centres benefitted;
- The hosting of the photography workshops, and the photography catalogue was developed.
- Implementation of the provincial film screenings across the province through the Mzansi Stories. .
- Music recording equipment was handed-over to ten (10) musicians across the province for the creation of home recording studios.
- Created market platform opportunities by taking eight (8) crafters to participate at the Decorex Cape Town and Johannesburg exhibitions.
- A craft and visual artists were workshopped through the Rustenburg Rapid Transport hosted in the Rustenburg Local Municipality.
- Created a performance opportunities for thirteen (13) theatre productions to perform at the National Arts Festival in Makhanda.

NON-FINANCIAL PERFORMANCE [2022-2023] LINKED TO BUDGET				
Programme	Total number of output indicators	Number of output indicators achieved	Number of output indicators not achieved	Percentage achieved
Cultural Affairs	14	12	02	86%
	Final appropriation R'000	Actual expenditure R'000	Variance R'000	Actual expenditure as % of final appropriation
	249 519	241 502	8 017	97%

### 4.3 Programme 3: Library and Archive Services

**Purpose:** To provide Library, Information, Archives and Records Services in the North West Province.

#### Sub-Programmes

- **Management**

**Purpose:** To provide strategic management and support for the Library and Archives Services.

- **Library Services**

**Purpose:** To provide library services in accordance with relevant applicable legislation and constitutional mandates.

- **Archives**

**Purpose:** To provide archives and records management services in terms of applicable legislation and constitutional mandates.

#### OUTCOMES THE PROGRAMME RESPONDS TO:

- Developed Arts, Culture, Sports and Recreation
  - Output Indicators: 3.1, 3.2, 3.3, 3.4, 3.5, 3.6, 3.7, and 3.8.

#### OUTCOMES, OUTPUTS, OUTPUT INDICATORS, TARGETS AND ACTUAL ACHIEVEMENTS

Under the Output “Libraries established per year” the target achieved of three (3) libraries completed enables the Department to increase access to library and information services which contributes towards achieving the Outcome of a developed arts, culture, sport and recreation. The new libraries will be equipped with books and other information resources and will provide internet for public access to ensure that the community have access to information and books for educational, recreational and developmental needs.

The public awareness programmes conducted in libraries and archives are intended to create awareness of the programme of the Department with the aim of increasing use of the facilities and service offered and thereby contributes to achieving the outcome.

The Outputs of “Records classification systems approved “ and “ Records Management systems implemented by governmental bodies” were achieved which is a contribution to achieving the outcomes of the Department by ensuring that the Department delivers on its Constitutional mandates on records and archives service. A developed arts, culture, sports and recreation should be able to demonstrate that governmental bodies comply with legislation in management of public records.

The table below shows actual achievements on outputs and output indicators:

Programme: Library Services								
Outcome	Output	Output Indicator	Actual Achievement 2020/21	Actual Achievement 2021/2022	Planned Target 2022/2023	Actual Achievement 2022/2023	Deviation from planned target to Actual Achievement for 2022/2023	Comment on deviations
Developed Arts, Culture, Sports and Recreation	Libraries established per year	<b>3.1</b> Number of libraries established per year	NEW	NEW	07	03	-04	Modular Libraries were not completed at year end due to late advertisement and appointments of service providers by the implementing agent.
	Public Awareness programmes conducted in libraries	<b>3.2</b> Number of public awareness programmes conducted in libraries	NEW	NEW	12	12	N/A	N/A
	Indigenous	<b>3.3</b> Number	NEW	05	50	10	-40	Service provider

Programme: Library Services								
Outcome	Output	Output Indicator	Actual Achievement 2020/21	Actual Achievement 2021/2022	Planned Target 2022/2023	Actual Achievement 2022/2023	Deviation from planned target to Actual Achievement for 2022/2023	Comment on deviations
	language books available in audio format	of indigenous language books narrated into audio books						failed to deliver on the 35 books as per contract and the other 5 books which were narrated in-house were still in editing stage as at year end due to the lack of capacity.

*\*[3.1] Libraries not completed: Moshana, Uitkyk, Mmatau and Madibe A Makgabane Modular Libraries*



Programme: Records and Archives								
Outcome	Output	Output Indicator	Actual Achievement 2020/21	Actual Achievement 2021/2022	Planned Target 2022/2023	Actual Achievement 2022/2023	Deviation from planned target to Actual Achievement for 2022/2023	Comment on deviations
Developed Arts, Culture, Sports and Recreation	Archival groups arranged for retrieval	<b>3.4</b> Number of archival groups arranged for retrieval	02	02	03	03	N/A	N/A
	Records classification system approved	<b>3.5</b> Number of records classification systems approved	05	06	06	06	N/A	N/A
	Public awareness programmes conducted in archives	<b>3.6</b> Number of public awareness programmes conducted in archives	NEW	NEW	05	05	N/A	N/A

Programme: Records and Archives								
Outcome	Output	Output Indicator	Actual Achievement 2020/21	Actual Achievement 2021/2022	Planned Target 2022/2023	Actual Achievement 2022/2023	Deviation from planned target to Actual Achievement for 2022/2023	Comment on deviations
	Oral history programmes conducted	<b>3.7</b> Number of oral history programmes conducted	07	07	07	03	-04	The recording equipment could not be procured due to non-compliance to SCM processes
	Records management systems implemented by government institutions	<b>3.8</b> Number of approved records classifications systems allocated with disposal authority	05	06	07	07	N/A	N/A

## Linking Performance with Budget

Programme Name	2022/2023			2021/2022		
	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
Management	6 063	5 783	280	7 035	4 992	2 043
Library Services	201 909	166 648	35 261	180 137	146 435	33 702
Archives	8 757	8 118	639	8 416	8 400	16
<b>Total</b>	<b>216 729</b>	<b>180 549</b>	<b>36 180</b>	<b>195 588</b>	<b>159 827</b>	<b>35 761</b>

## Strategy to overcome areas of under-performance

- The Department is engaging the Implementing Agent through Focus Group meetings to identify challenges of implementing of the infrastructure projects, find solutions and ensure that the solutions are implemented. The programme also engages the Implementing Agent directly to assist with rolling out of projects by ensuring that all required information is provided and making follow up on progress.

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

- Three (3) out of seven (7) planned libraries were completed in the reporting period.
- All five (5) planned public awareness programme in archives were achieved.

## Significant Achievements for the Programme

- Completed installation of the Migdol Modular Library;
- Celebrated the South African Library Week at the Morokweng Traditional Council Hall, themed “Libraries: Telling powerful stories;
- Launched Professor Sekepe Matjila’s book titled “Poetry and Patronage: The socio-cultural and historical vision of Raditladi’s Sefalane sa monate” during an awareness campaign held at the Tshing Community Library with a theme of ‘Multilingual education: A Necessity to transform education”. The aim was to celebrate Internal Mother Language Day, promote e-books services as services provided for the blind and visually impaired people;
- Held a Records Practitioners Archives Awareness Seminar in Klerksdorp.

NON-FINANCIAL PERFORMANCE [2022-2023] LINKED TO BUDGET				
Programme	Total number of output indicators	Number of output indicators achieved	Number of output indicators not achieved	Percentage achieved
Library and Archives	08	05	03	63%
	Final appropriation R'000	Actual expenditure R'000	Variance R'000	Actual expenditure as % of final appropriation
	216 729	180 549	36 180	83%

#### 4.4 Programme 4: Sports and Recreation

**Purpose:** Provision of sustainable mass participation opportunities across the age spectrum to promote physically active lifestyle, whilst providing support to institutions and infrastructure that increase participation and excellence in sports.

##### Sub-Programmes

- **Sports**

**Purpose:** To promote sport in order to contribute towards the reconciliation and development of communities.

- **School Sport**

**Purpose:** To promote school sport by assisting with structures, competitions, talent identification, development, and specific next-level activities.

- **Recreation**

**Purpose:** To promote and use recreation activities to encourage an active and healthy lifestyle.

#### OUTCOMES, OUTPUTS, OUTPUT INDICATORS, TARGETS AND ACTUAL ACHIEVEMENTS

The department managed to capacitate administrators, coaches and athletes for the year 2022/23. This will lead to proper sport governance in the Province with the hope of producing elite athletes that can compete National and international tournaments.

The capacity building trainings were administered in Gymnastics, rope skipping, netball, volleyball, administration, Basketball and Indigenous games codes.



The department supported the North West road runners in participating in the first Comrades marathon after the COVID 19 whereby about 8 of the North West athletes managed to be on the Top 10. Mr Tete Dijana managed to obtain position 1 at the Comrades marathon becoming the first South African to cross the finish line on that day. The second and third male athletes on the Podium were also from North West Province.

The department in promoting social cohesion, team building and healthy lifestyle, hosted the National Youth Camp whereby about 120 learners attended.

A successful move for health programme was hosted in Maquassi hills, with about 350 community members taking part.

North West province participated in National Indigenous games held in Margate which resulted in the Province obtaining an overall position 4 with Dibeke obtaining Gold, Khokho male obtaining gold and female Khokho team receiving Silver.

The school sport teams participated in both summer and winter games which culminated from District level, Provincial and up to National participation. Learners that made the Provincial team were given an opportunity to showcase their talent at the Nationals in different sporting codes.

The Province was also represented at the National Autumn Games which included Swimming and Athletics in 2023.

The North West Academy managed to support 655 athletes in sport scientific, medical screening, sport specific training camps, psychological interventions and capacity training. The purpose is to produce well rounded elite athletes to represent the province nationally and internationally.

In support of the 2023 Netball world cup, Netball federation and relevant stakeholders managed to launch the netball Fridays campaigns in all four districts in order to raise awareness of the Netball world cup which will take place in Cape Town.

The table below shows actual achievements on outputs and output indicators:

Programme: Sports and Recreation								
Outcome	Output	Output Indicator	Actual Achievement 2020/21	Actual Achievement 2021/2022	Planned Target 2022/2023	Actual Achievement 2022/2023	Deviation from planned target to Actual Achievement for 2022/2023	Comment on deviation
Access to economic opportunities by communities	Staff employed through conditional grant and PROREC Allocation	4.1 Number of sport activity coordinators contracted	72	76	72	72	N/A	N/A
Developed Arts, Culture, Sports and Recreation	Trained sports and recreation people	4.2 Number of people trained in sports and recreation programmes	100	832	750	747	-03	Training of 750 people was planned, however 3 individuals attended training in more than one sporting codes and cannot be reported more than once.

Programme: Sports and Recreation								
Outcome	Output	Output Indicator	Actual Achievem ent 2020/21	Actual Achievem ent 2021/2022	Planne d Target 2022/20 23	Actual Achievem ent 2022/2023	Deviation from planned target to Actual Achievem ent for 2022/2023	Comment on deviation
	Support ed learners in school sport	<b>4.3</b> Number of learners participati ng at the district school sport tourname nts	NEW	NEW	13 368	11 317	-2 051	The Autumn games were postponed by DSAC from last quarter of 2022/23, to the 1st quarter of 2023/24.
	Support ed sports and recreati on structur es	<b>4.4</b> Number of athletes supported by sport academie s	570	600	570	655	+85	Received more requests for services.
	Support provided to athletes and	<b>4.5</b> Number of schools, hubs, clubs	199	97	274	233	-41	The department supported learners that were selected for

Programme: Sports and Recreation								
Outcome	Output	Output Indicator	Actual Achievem ent 2020/21	Actual Achievem ent 2021/2022	Planne d Target 2022/20 23	Actual Achievem ent 2022/2023	Deviation from planned target to Actual Achievem ent for 2022/2023	Comment on deviation
	structur es	provided with equipmen t and/or attire as per establishe d norms and standards				Schools - 68		championsh ips and therefore under performed on schools and hubs
						Hubs - 18		
						Clubs - 147		
		4.6 Number of sports and recreation structures supported	03	03	03	03	N/A	N/A
		4.7 Number of recreation centres maintaine d	NEW	NEW	04	04	N/A	N/A



*\*[Indicator 4.7] – “Number of recreation Centres maintained”. The indicator intention is to report number of recreation centres maintained. The reported performance therefore relates to the centres maintained, and not upgrading though it is part of the definition.*

*\*The MTEF table in the 2022/23 Annual Performance Plan for indicator 4.4 which is number of athletes supported by sport academies, reflect an incorrect annual target of 540 instead of 570. The annual target of 570 is correctly reflected under 2022/23 financial year, and the quarterly targets reconcile to the annual target.*

### Linking Performance with Budget

Programme Name	2022/2023			2021/2022		
	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
Sports	76 202	73 914	2 288	49 547	48 508	1 039
School Sport	47 434	46 679	755	46 424	45 397	1 027
Recreation	28 637	28 089	548	27 132	26 992	140
Management	36 099	35 007	1 092	28 555	28 289	266
<b>Total</b>	<b>188 372</b>	<b>183689</b>	<b>4 683</b>	<b>151 658</b>	<b>149 186</b>	<b>2 472</b>

### Strategy to overcome areas of under-performance

- Improve systems of reporting.
- Ensure implementation of activities as planned.

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

- The department has five standardised output indicators, out of which two under achieved in terms of their annual target.

## Significant Achievements for the Programme

- The department hosted a successful joint Provincial Sport Awards and Mmabana Art Expo in Sun City to showcase the sport and art talent in province.
- The Province further demonstrated its capability for hosting the 16th edition of the National Sport Awards attended by more 1000 invited guests from across the country.
- Minister of Sport, Mr Kodwa and MEC Mosenogi conducted an outreach programme that saw 10 schools and 10 clubs from Moruleng receiving sport equipment and attires.
- In collaboration with the Department of Education, the Department hosted a successful Provincial Athletic event in preparation for the National Autumn Championship in Potchefstroom.
- MEC Mosenogi held successful engagements with the leadership of various sporting federations in Rustenburg as part of her meet and greet program.
- The Department supported Mr Warona Morule to participate in international tennis tournament in order to improve his tennis ranking, the tournament was held in in Ghana and Mauritius.
- The department supported Hockey Federation in hosting a successful FIH Hockey men's world cup in JB Marks local municipality with about 10 countries participating.
- To promote sport tourism the province hosted a successful N12 Marathon whereby about Two thousands (2000) athletes and more participate from across South Africa.
- The department supported disabled athletes at the 2022 SASAPD National Championship in Cape Town and further supported, in collaboration with the Department of Education, disabled athletes to participate in special Olympics in Polokwane where 20 athletes were selected to form part of the National team that will represent the country at the world special Olympics in Berlin, Germany in June 2023.

NON-FINANCIAL PERFORMANCE [2022-2023] LINKED TO BUDGET				
Programme	Total number of output indicators	Number of output indicators achieved	Number of output indicators not achieved	Percentage achieved
Sports and Recreation	07	04	03	57%
	Final appropriation R'000	Actual expenditure R'000	Variance R'000	Actual expenditure as % of final appropriation
	188 372	183 689	4 683	98%

## 5 TRANSFER PAYMENTS

### 5.1 Transfer payments to public entities

The department transfers funding to Public Entities, NPIs, Municipalities, Skills levy and museums. The table below outlines transfers made during the year under review.

The table below depicts transfers made to Public Entities and Trading Entity

Name of Public Entity	Key Outputs of the Public Entity	Amount transferred to the public entity R'000	Amount spent by the public entity R'000	Achievements of the public entity
Mmabana Arts, Culture and Sports Foundation	The implementation of the mandate of the MACSF embodied in the Mmabana Arts, Culture and Sports Foundation Act of 2000, Act 7 of 2000 (the "MACSF Act")	136 109		As per Business Plan
NW Provincial Heritage Resource Authority	To promote systematic identification, recording and assessment of heritage resources in Bokone Bophirima by conducting research on the tangible and intangible heritage.	2 353		As per Business Plan
Skills Development levy	To facilitate skills development within their sub-sectors through the	87		As per DPISA Directive on utilisation of Training Budget

Name of Public Entity	Key Outputs of the Public Entity	Amount transferred to the public entity R'000	Amount spent by the public entity R'000	Achievements of the public entity
	disbursement of grants for learning programmes and monitoring of education and training as outlined in the National Skills Development Strategy (NSDS)			
Klein Marico	To provide recreational facilities.	9 532		Departmental APP
Donkervliet	To provide recreational facilities	4 912		Departmental APP
Noyons	To provide recreational facilities	2 255		Departmental APP
NW Geographical Names	Administration			N/A
Provincial Language Services	Administration	1 342		As per Business Plan

## 5.2 Transfer payments to all organisations other than public entities

The table below depicts the transfers made for the period 01 April 2022 to 31 March 2023

Name of transferee	Type of organisation	Purpose for which the funds were used	Did the dept. comply with s 38 (1) (j) of the PFMA	Amount transferred (R'000)	Amount spent by the entity (R'000)	Reasons for the funds unspent by the entity
Library for the Blind	NPI	Administration	Yes	1 000		
Ikageng Museums (Seolong)	NPI	Administration	Yes	277	271	For audit fees
HC Bosman Living Museum	NPI	Administration	Yes	277	277	N/A
Publishing House	NPI	Administration	Yes	1 450	1 449	Bank charges
NW Federation of Community Centre	NPI	Administration	Yes	1 092	1 092	N/A



<b>Name of transferee</b>	<b>Type of organisation</b>	<b>Purpose for which the funds were used</b>	<b>Did the dept. comply with s 38 (1) (j) of the PFMA</b>	<b>Amount transferred (R'000)</b>	<b>Amount spent by the entity (R'000)</b>	<b>Reasons for the funds unspent by the entity</b>
NW provincial Recreation Council	NPI	Administration	Yes	1 775	1 775	N/A
NW Academy Sport Commission	NPI	Administration	Yes	10 560	330	Funds will be utilised for scientific support, medical screenings towards federations during competition time.
Setlhatlwe Heritage Site	NPI	Administration	Yes	221	171	Salaries and audit fees
Klerksdorp Cutural HistoryMuseum	NPI	Administration	Yes	478	43	Waiting for appointment letters from SCM
Soul Africa Foundation	NPI	Administration	Yes	1 200	1 200	N/A
SAFA	NPI	Administration	Yes	1 000	1000	N/A
MIFF NPC	NPI	Administration	Yes	95	95	N/A
Cultural & Creative Industr FED	NPI	Administration	Yes	100	100	N/A
Galaletsang Foundation NPC	NPI	Administration	Yes	4 500	4 500	N/A
Boo Rachwene EDC	NPI	Administration	Yes	100	100	N/A
Lola Projects Reasech & Promo	NPI	Administration	Yes	100	100	N/A
Bokone Bophirima Creat Workers	NPI	Administration	Yes	100	100	N/A
Sport Council	NPI	Administration	Yes	1 453	1 453	N/A
TTT Foundation NPC	NPI	Administration	Yes	1 000	1 000	N/A
<b>MUNICIPALITIES</b>						

<b>Name of transferee</b>	<b>Type of organisation</b>	<b>Purpose for which the funds were used</b>	<b>Did the dept. comply with s 38 (1) (j) of the PFMA</b>	<b>Amount transferred (R'000)</b>	<b>Amount spent by the entity (R'000)</b>	<b>Reasons for the funds unspent by the entity</b>
Moses Kotane	Local Municipality	To provide funds for minor maintenance and operational costs (such as salaries, photocopiers, stationery and specialised library stationery etc) for the community libraries.			Moses Kotane	Local Municipality
Kgetleng Revier	Local Municipality	To provide funds for salaries, cleaning equipment and materials, installation of water tank (Redirile library), kitchen equipment such as fridges and microwaves. Priority and details to be specified in the business plan submitted by the municipality.	Yes	1,259	626	Delay in advertising tenders for implementation of identified projects i.e installation of buglers, installation on blinds. Some funds will be spent on salaries till 30 <sup>th</sup> June 2023.
Rustenburg	Local Municipality	To provide funds for minor maintenance and operational costs (such as daily allowances and stationery ), installation of alarm systems, procurement of hygiene materials, payment of water and electricity (6 libraries) and marketing and promotion of services for community libraries. Priority and details to be specified in the business plan submitted by the municipality.	Yes	1,709	138	The municipality has committed R579,000.00 on maintenance, hygiene services, marketing and promotion, installation of air conditioners which will be converted to expenditure before end of the municipal financial year 30 <sup>th</sup> June 2023.  Delay in implementing of identified projects as per approved business plan.
Madibeng	Local Municipality	To provide funds for minor maintenance,	Yes	1,149	669	The Municipality committed R200,000.00 on

Name of transferee	Type of organisation	Purpose for which the funds were used	Did the dept. comply with s 38 (1) (j) of the PFMA	Amount transferred (R'000)	Amount spent by the entity (R'000)	Reasons for the funds unspent by the entity
		installation of aircons, borehole, installation of new plugs and catering for meetings. Priority and details to be specified in the business plan submitted by the municipality.				installation of burglar proofs for Hartebeesportdam library, procurement of furniture which will be converted to expenditure before municipal financial year on the 30 <sup>th</sup> June 2023.  Delay in implementation of identified projects and activities.
Moretele	Local Municipality	To provide funds for operational costs (such as library specialised stationery, S&T and cellphone contracts for library staff), clearview fence, cleaning material, minor maintenance, building of storage room. Priority and details to be specified in the business plan submitted by the municipality.	Yes	992	360	The Municipality has committed R379,000.00 on cleaning material, stationery, kitchenette unit and maintenance of libraries which will be converted to expenditure before end of the municipal financial year 30 <sup>th</sup> June 2023.  Remaining funds are recurrent expenditures and will be spent before end of the financial year.
Maquassi-Hills	Local Municipality	To provide funds for operational costs (such as	Yes	999	463	The Municipality has advertised

Name of transferee	Type of organisation	Purpose for which the funds were used	Did the dept. comply with s 38 (1) (j) of the PFMA	Amount transferred (R'000)	Amount spent by the entity (R'000)	Reasons for the funds unspent by the entity
		salaries, stationery, cellphone contracts), minor maintenance, promotional material and programmes, vehicle maintenance, monthly payment for CCTV cameras and purchasing of cleaning material. Priority and details to be specified in the business plan submitted by the municipality.				tender for supply of newspapers and magazines, quotations have been requested for cleaning material and maintenance of libraries.  Remaining funds will be spent on salaries for the remaining months of the municipal financial year.
City of Matlosana	Local Municipality	To provide funds for training of library staff, purchasing of library furniture and equipment, awareness projects, maintenance, renovation and upgrading of libraries. Priority and details to be specified in the business plan submitted by the municipality.	Yes	910	486	Requisition forms are with municipal scm for procurement of goods and services with the remaining funds.  Training project will be implemented during municipal fourth quarter.
Greater Taung	Local Municipality	To provide funds for operational costs (such as salaries, public internet and library specialised stationery), library furniture and equipment, library promotional programmes. Priority and details to be specified in the business plan	Yes	1,051	546	The municipality has committed R58,000.00 on library furniture and equipment. Remaining funds will be spent of salaries and implementation of library programmes for the remaining months of the municipal financial year



Name of transferee	Type of organisation	Purpose for which the funds were used	Did the dept. comply with s 38 (1) (j) of the PFMA	Amount transferred (R'000)	Amount spent by the entity (R'000)	Reasons for the funds unspent by the entity
		submitted by the municipality.				ending 30 <sup>th</sup> June 2023
Mamusa	Local Municipality	To provide funds for operational costs (such as salaries, stationery, photocopiers, internet and cellphone contracts), vehicle maintenance, minor maintenance, payment of electricity, installation of aircons (Schweizer Reneke library). Priority and details to be specified in the business plan submitted by the municipality.	Yes	1,553	736	The municipality will continue to pay salaries, internet services and Telkom lines for the remaining months of the municipal financial year ending 30 <sup>th</sup> June 2023.  Requisitions forms have been submitted to SCM for procurements of goods and service. Installation of air conditioners at Schweizer Reneke has been advertised and will be awarded for implementation Payment for rental of photocopier machines to be processed before end of the financial year.
Lekwa-Teemane	Local Municipality	To provide funds for operational costs (such as salaries, stationery and photocopiers), promotional material, library signage, fencing for (Bloemhof library), installation of blinds (2 libraries) and purchase of aco-picnic benches. Priority and details to be specified in the business plan submitted by the municipality.	Yes	899	545	Remaining funds will be spent on salaries and rental of photo copy machines for the remainder of the financial year. Specialized stationery advert has been published. Requisitions for procurement of stationery has been submitted to

Name of transferee	Type of organisation	Purpose for which the funds were used	Did the dept. comply with s 38 (1) (j) of the PFMA	Amount transferred (R'000)	Amount spent by the entity (R'000)	Reasons for the funds unspent by the entity
						municipal scm for procurement.
Mahikeng	Local municipality	To provide funds for operational costs (such as salaries, specialised library stationery), kitchen equipment (fridges, kettles, microwaves and water dispenser, gardening equipment, cleaning equipment and materials, wall watches, office furniture, general maintenance, suggestion boxes for all libraries. Priority and details to be specified in the business plan submitted by the municipality. To provide funds for operational costs (such as salaries and stationery), maintenance (all libraries), library equipment, hygiene material and programmes and promotional material. Priority and details to be specified in the business plan submitted by the municipality.	yes	1 900	1 366	Procurement of mobile lawnmower and power back up systems still to be procured before end of the financial year. Payment of salaries to continue for the remaining months of the financial year.
Ditsobotla		To provide funds for operational costs (such as salaries, stationery) minor maintenance Priority and details to be specified in the business plan submitted by the municipality.	Yes	865	0.00	Funds were only transferred in March 2023 after stability in the Administration of Ditsobotla Local Municipality.

The table below reflects the transfer payments which were budgeted for in the period 01 April 2022 to 31 March 2023, but no transfer payments were made.

Name of transferee	Type of Organisation	Purpose for which the funds were to be used	Amount budgeted for (R'000)	Amount transferred (R'000)	Reasons why funds were not transferred
Ramotshere Moiloa	Local Municipality		851	0.00	Transfers were not effected due to non-compliance by the municipality
Ratlou	Local Municipality		1 613	0.00	Transfers were not effected due to non-compliance by the municipality
JB Marks	Local Municipality	To provide funds for the payment of security services	1 526	0.00	Transfers were not effected due to non-compliance by the municipality
Kagisano Molopo	Local Municipality		930	0.00	Transfers were not effected due to non compliance by the municipality

## 6. CONDITIONAL GRANTS

### 6.1 Conditional grants and earmarked funds paid for the period 01 April 2022 to 31 March 2023

NONE

## 6.2 Conditional grants and earmarked funds received

The table/s below details the conditional grants and ear marked funds received during for the period 1 April 2022 to 31 March 2023.

Department who transferred the grant	Department of Arts and Culture
Purpose of the grant	<ul style="list-style-type: none"> <li>To transform urban and rural community library infrastructure, facilities and services (primarily targeting previously disadvantaged communities) through recapitalized programme at Provincial level in support of Local Government and national initiatives.</li> </ul>
Expected outputs of the grant	<ul style="list-style-type: none"> <li>Governance structures established at Local, Provincial and National Level</li> <li>Monitoring, Administration and Evaluation measures established</li> <li>New libraries built</li> <li>New Modular libraries delivered</li> <li>Existing library structure upgraded</li> <li>Existing library structure maintained</li> <li>Community libraries provided with library furniture, office furniture and equipment</li> <li>Library information and communication technology infrastructure systems software installed and maintained</li> <li>Services for people with visual disabilities provided and maintained in community libraries</li> <li>Transfers to municipalities to address schedule 5 function shift imperative (Function shift activity)</li> <li>Community libraries provided with books and information resources relevant to the needs of the community</li> <li>Community libraries provided with books and information resources to support teaching and learning (Dual purpose activity)</li> <li>Community libraries provided with security to safe guard property, assets and people (Function Shift Activity)</li> <li>Staff appointed and maintained at community libraries and province to perform functions that support grant implementation</li> </ul>



Department who transferred the grant	Department of Arts and Culture
	<ul style="list-style-type: none"> <li>Information and communication technologies infrastructure and equipment provided for public to access computers and internet services</li> </ul>
<b>Actual outputs achieved</b>	<ul style="list-style-type: none"> <li>Governance structures established at Local, Provincial and National Level</li> <li>Monitoring, Administration and Evaluation measures established</li> <li>New libraries built</li> <li>New Modular libraries delivered</li> <li>Existing library structure maintained</li> <li>Community libraries provided with library furniture, office furniture and equipment</li> <li>Library information and communication technology infrastructure systems software installed and maintained</li> <li>Services for people with visual disabilities provided and maintained in community libraries</li> <li>Transfers to municipalities to address schedule 5 function shift imperative (Function shift activity)</li> <li>Community libraries provided with books and information resources relevant to the needs of the community</li> <li>Community libraries provided with books and information resources to support teaching and learning (Dual purpose activity)</li> <li>Community libraries provided with security to safe guard property, assets and people (Function Shift Activity)</li> <li>Staff appointed and maintained at community libraries and province to perform functions that support grant implementation</li> <li>Information and communication technologies infrastructure and equipment provided for public to access computers and internet services.</li> <li>Capacity building for library staff: Bursaries</li> <li>Capacity building for library staff: Training</li> <li>Community libraries provided with Toy Collection</li> <li>Community Libraries provided with support at Provincial level</li> </ul>

<b>Department who transferred the grant</b>	<b>Department of Arts and Culture</b>
<b>Amount per amended DORA (R'000)</b>	R166,321
<b>Amount received (R'000)</b>	R166,321
<b>Reasons if amount as per DORA was not received</b>	<ul style="list-style-type: none"> <li>N/A</li> </ul>
<b>Amount spent by the department (R'000)</b>	<ul style="list-style-type: none"> <li>R134,341</li> </ul>
<b>Reasons for the funds unspent by the entity</b>	<ul style="list-style-type: none"> <li>Capital Projects</li> <li>Wolmaranstad project was stopped in May 2022 due to water seepage when tranches were dug and construction resumed in January 2023</li> <li>Non implementation of new projects i.e Bodibe, Coverdale/ Boitumelong and Matlosana Extension Projects by the Implementing Agent.</li> <li>Delay in appointment of contractors and site handover of Uitkyk and Mmatau Modular Libraries.</li> <li>No progress registered on installation and delivery of Moshana Modular Library site was handed over to the contractor on the 1<sup>st</sup> of February 2023.</li> <li>Upgrading Projects</li> <li>Non submission of final accounts by the Implementing Agent for Reagile and Hartebeesportdam Community Libraries</li> </ul>
<b>Reasons for deviations on performance</b>	<ul style="list-style-type: none"> <li>The under spending on the grant is mainly on goods and services and building and other fixed structure. On goods and services the under spending relates to non delivery of library books and material, on building and other fixed structure relates to non completion on ongoing library.</li> </ul>
<b>Measures taken to improve performance</b>	<ul style="list-style-type: none"> <li>Engagement with the Implementing Agent by holding monthly focus group meetings to track and report on implementation of projects.</li> <li>Ensure that business plan activities are implemented and completed before end of the second quarter.</li> </ul>
<b>Monitoring mechanism by the receiving department</b>	<ul style="list-style-type: none"> <li>Monthly expenditure and performance reporting.</li> <li>Quarterly review meetings</li> <li>Attending infrastructure site meetings.</li> <li>Transfer payment quarterly review meetings.</li> </ul>

## 7 DONOR FUNDS

### 7.1 Donor Funds Received

None

## 8 CAPITAL INVESTMENT

### 8.1 Capital investment, maintenance and asset management

Infrastructure projects	2022/2023			2021/2022		
	Final Appropriation R'000	Actual Expenditure R'000	(Over)/Under Expenditure R'000	Final Appropriation R'000	Actual Expenditure R'000	(Over)/Under Expenditure R'000
New and replacement assets	32 850	13 576	19 274	26 966	18 251	8 715
Upgrades and additions	9 042	4 141	4 901	10 223	8 283	1 940
Rehabilitation, renovations and refurbishments	8 411	6 515	1 896	5 428	0	5 428
Maintenance and repairs	11 495	10 072	1 423	7 854	2 637	5 217
<b>Total</b>	<b>61 798</b>	<b>34 304</b>	<b>27 494</b>	<b>50 471</b>	<b>29 171</b>	<b>21 300</b>



# PART C

## GOVERNANCE



## **1. INTRODUCTION**

The department is committed to ensure that a good governance attained in so far as operations, internal control, risk management, reporting and financial processes are concerned. The structures that assist department and management in decision-making and driving the strategic plan include: Risk Management Committee, and the Audit Committee (shares services provided by Provincial Internal Audit); providing objective oversight and report whether the department is in compliance with the laws, rules, regulations and contracts that governs the public sector.

## **2. RISK MANAGEMENT**

- The department has an approved risk management policy and strategy
- Risk assessments are conducted regularly. The approved risk registers are monitored and updated on quarterly basis
- The risk Management committee chaired by an independent risk management committee chairperson and appointed independent deputy chairperson is effective and continuously advising the department on systems of risk management.
- The Audit Committee providing oversight role of the departmental control, governance and risk management
- The department sees value add of risk management. However, in terms of maturity the department is at average level. The plan has been developed to improve the risk management maturity.

## **3. FRAUD AND CORRUPTION**

- The department has an approved fraud prevention policy and strategy. All planned activities were implemented in line with the approved plan i.e. the identification and assessment of fraud risks, regular monitoring and update of the approved fraud risk register, continuous awareness on fraud prevention and anti-corruption.
- The department has approved a whistle-blowing policy, fraud prevention and anti-corruption policy and strategy which outlines internal and external mechanisms for reporting fraudulent and corrupt activities. The whistleblowing policy has a separate template for reporting fraud anonymously.



- Cases are reported internally and externally through the National Anti-Corruption Hotline the office of the Chief Financial Officer and Accounting Officer. Upon receipt of the case; the Risk and Integrity Management Unit record the case in the fraud database, write a report with recommendations to the Accounting Officer for allocation of the case to be investigated.

## **4. MINIMISING CONFLICT OF INTEREST**

Officials are advised to declare conflict of interests verbally and in writing in all decision making processes within the department. Where conflicts are identified officials implicated are requested to release themselves from the entire processes.

## **5. CODE OF CONDUCT**

The Department adheres to the Public Service Code of Conduct and Ethics as provided in the Public Service Regulations. To minimise the unethical behaviour/conduct and create awareness the Department, through its internal Labour Relations Unit, has conducted training and awareness through workshops; and during induction of new employees.

All designated employees, as required by prescript, have electronically declared their financial interests and duly submitted to the Public Service Commission/DPSA. Failure to comply has resulted in disciplinary measures taken against the perpetrators.

Officials are required to seek approval for any remunerative Work outside the Public Service, declare their gifts on a gift register and any cases of unethical behaviour are investigated.

## **6. HEALTH SAFETY AND ENVIRONMENTAL ISSUES**

The structural non-compliance of three (3) Departmental Office space namely Bojanala District Office, Madibeng Service point Dr.Kenneth Kaunda District Office. Alternative building are being sought through the assistance of public works.

Non-compliance with OHS and Environmental issues may lead to injury or casualty in which the employer could be held liable. According to Occupational Health and Safety Act, employer have a duty to provide and sustain a working environment free of risk to the health and safety of their employees.

The department is giving priority to the safety of its employees. The security measures have been improved at the Gabomotho building, with access to the offices being better controlled.

The department has installed security gate, to supplement the existing and palisade across the building. Security measures will also be improved at all other departmental offices to ensure compliance with OHS regulations and act.

## 7. PORTFOLIO COMMITTEES

OVERSIGHT BODY	DATE OF THE MEETING	SUBJECT	KEY RESOLUTION	PROGRESS MADE
Portfolio committee	26 April 2023	Oversight report	Department to submit costed action plan on improvement and sustainability of cultural village	The department developed a plan to address the challenges, and was submitted.
Portfolio committee	8 May 2023	Oversight report	Submission of litigation reports for those were finalised and those need to be finalised	Submission was done.
Portfolio committee		Oversight report	Long outstanding issues of internet and make sure that there is connectivity libraries	Internet is being installed through Office of the Premier, and SITA.
Portfolio committee		Oversight report	The department to submit detailed plan on how they are going to assist schools with issues of sports	Report submitted.
Portfolio committee		Oversight report	Department to provide a memorandum of understanding between them and department of education on agreement how to roll – over the school sports in province	The Memorandum between DSAC and national Department of Basic Education was provided.
Portfolio committee		Oversight report	The department submit a report to the committee clarifying why library employees are appointed on contract while others appointed permanently by municipalities	Report provided.
Portfolio committee		Oversight report	Department to submit detailed report on the kaditshwene landscape and the plan they have to make sure that is generating income for the community of ramotshere moiloa municipality 2 department to make investigation and provide portfolio committee with confirmation of the rightful owner of the property	Department still in progress with investigation of the land owner

## 8. SCOPA RESOLUTIONS

Resolution Number	Subject	Details	Response by the Department	Resolved [Yes/No]
161	Manthe Multipurpose Centre	The building vandalized as there was no security on site	To submit a detailed report with the estimated budget including the previous spent budget for the multi-purpose centre	Yes
162	Tlakgameng community library	Department to push the municipality into doing maintenance of the library	The municipality fixed the toilet and still busy with air conditioners	Yes
163	Ipeleng community library	Department make sure that the municipality fixed the toilet for males in the library  The department to make sure that municipality account for the budget allocated to them for libraries	The toilet was fixed by the local municipality  The municipality is required to submit monthly and quarterly reports on transfer payment allocated and present performance and expenditure report.	Yes
164	Lekwa-Teemane Community Library	The Department should build a new Library that can accommodate the needs of the people of Bloemhof	The building of the new Library will be considered when funds are available and in consultation with the local municipality to align with the IDP.	No

## 9. PRIOR MODIFICATIONS TO AUDIT

Nature of qualification, disclaimer, adverse and matters of non-compliance	Financial year in which it first arose	Progress made in clearing / resolving the matter
NONE		

## 10. INTERNAL CONTROL UNIT

The establishment of the Internal Control Unit culminated in the appointment of the Loss Control Function which deals with matters of irregular, fruitless and wasteful expenditure thorough the Internal Control Unit also played a major role in the enhancement of internal controls within the department.

Through the Internal Control Unit the department was able investigate the cases of irregular expenditure and refer the recommendations to Labour relations for consequence management. Submission for irregular expenditure to be condoned submitted to Provincial Treasury and de-recognition of irregular expenditure approved by the Accounting Officer. The Loss Control committee investigated the possible abuse of SCM processes and the case is opened with SAPS. The follow up on the implementation of both the Internal and External audits as part of addressing the shortcomings in the controls. The Unit is also responsible for the coordination of the audit by Auditor General.

## 11. INTERNAL AUDIT AND AUDIT COMMITTEES

- **Key activities and objectives of the internal audit**

### Key activities:

Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organization's operations. It helps an organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.

### Key objectives:

Provide a value add risk based internal audit service to the department.

- **Summary of audit work done**

For the financial year under review 21 internal audit assignments were performed. Work performed was based on a risk based internal audit plan and included audits of: risk management; supply chain management; financial statements; reporting on pre-determined objectives; and the implementation of audit action plans etc. Based on the internal audit work

performed recommendations have been made to the Department for the enhancement and improvement of the effectiveness of risk management, governance and internal control processes.

- **Key activities and objectives of the audit committee;**

Key activities:

The audit committee, amongst others, reviews the following:

- (a) the effectiveness of the internal control systems;
- (b) the effectiveness of the internal audit function;
- (c) the risk areas of the institution's operations to be covered in the scope of internal and external audits;
- (d) the adequacy, reliability and accuracy of the financial information provided to management and other users of such information;
- (e) any accounting and auditing concerns identified as a result of internal and external audits;
- (f) the institution's compliance with legal and regulatory provisions;
- (g) the activities of the internal audit function, including its annual work programme, coordination with the external auditors, the reports of significant investigations and the responses of management to specific recommendations

Key objectives:

To contribute to the oversight function of the design and implementation of effective corporate governance, financial and performance management, risk management and internal controls with a view of achieving quality service delivery.



- Attendance of audit committee meetings by audit committee members;

Name	Qualifications	Internal or external	Role	Date appointed	Date resigned	No meetings attended
<b>Central Audit Committee</b>						
Ms P. Mzizi	CA(SA)	External	Chairperson	14 February 2022		7
Mr P. Tjie	B.Com, PMD	External	Member	14 February 2022		7
Mr. L. Ally	CA(SA)	External	Member	14 February 2022		7
<b>Cluster Audit Committee</b>						
Mr. L. Ally	CA(SA)	External	Chairperson	14 February 2022		6
Ms. N. Mtebele	B.Com, Higher Diploma in Taxation	External	Member	14 February 2022		5
Ms. L. Francios	GIA(SA), MBA	External	Member	14 February 2022		6
Prof A. Robinson	MBChB, Master of Health Sciences	External	Member	14 February 2022		6

## **12. AUDIT COMMITTEE REPORT:**

### **DEPARTMENT OF ARTS, CULTURE, SPORTS AND RECREATION**

#### **1. Legislative Requirements**

The Audit Committee herewith presents its report for the financial year ended 31 March 2023, as required by treasury regulation 3.1.13 read with section 77 of the Public Finance Management Act, 1999 (Act No. 1 of 1999, as amended by Act No. 29 of 1999).

#### **2. Audit Committee Members and Attendance**

The Audit Committee should meet at least four times per annum as the Central Audit Committee and also four times per annum as the Cluster Audit Committee as per its approved terms of reference. During the current year 7 meetings were held by the Central Audit Committee and 7 meetings were held by the Cluster Audit Committee.

#### **3. Audit Committee Responsibility**

The Audit Committee reports that it has complied with its responsibilities arising from section 38(1) (a) (ii) of the Public Finance Management Act, 1999 and Treasury Regulation 3.1.

The Audit Committee also reports that it has adopted appropriate formal terms of reference as its Audit Committee Charter, has regulated its affairs in compliance with this charter and has discharged its responsibilities as contained therein.

#### **4. The effectiveness of internal control**

In line with the Public Finance Management Act, 1999, Internal Audit provides the Audit Committee and management with assurance that the internal controls are appropriate and effective. This is achieved by evaluating internal controls to determine their effectiveness and efficiency, and by developing recommendations for enhancement or improvement. The accounting officer retains responsibility for implementing such recommendations as per Treasury Regulation 3.1.12.

From the various reports of the Internal Auditors and audit report of the Auditor-General South Africa (AGSA), it was noted that matters were reported indicating deficiencies in the system of

internal controls in areas pertaining to reporting on pre-determined objectives and compliance with laws and regulations.

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

A matter of concern for the Audit Committee that has been raised with the department continuously is that the department is currently not implementing all internal and external audit action plans agreed upon. Based on our interaction with the department we conclude that the action plan management system has not been implemented adequately and effectively to address internal and external audit findings and the Audit Committee and Internal Audit have recommended specific improvements in this regard.

The Audit Committee remains concerned with the slow progress in the finalisation of irregular expenditure that has accumulated over prior years. The current status of the implementation of the guideline and instruction as issued by National Treasury, to prevent re occurrence of irregular expenditure and resolve prior years irregular expenditure is inadequate.

The Audit Committee also raises the concern that the purpose and sustainability of the trading entities over which the department presides, needs to be evaluated going forward.

## **5. Risk Management**

Based on the quarterly audit committee reviews, the departmental risk and fraud management system is not adequate and effective due to the departmental controls over risk management, fraud prevention and ethics management not being adequate and effective.

The Audit Committee remains concerned that not all ICT risks are being addressed or mitigated, as well as the slow turnaround of requests, by the implementing agents.

## **6. In-Year Management and Quarterly Reporting**

The quality of the in-year performance reporting is a concern to the Audit Committee. The Audit Committee has engaged with management to remedy shortcomings relating to reports on performance against predetermined objectives.

## **7. Evaluation of Financial Statements**

The Department provided the annual financial statement preparation plan and progress, to the Audit Committee. The Audit Committee had reviewed the draft annual financial statements prepared by the department and had advised the accounting officer to ensure that all the review notes and comments of Internal Audit, the Accountant General and the Audit Committee are fully addressed prior to submission of the annual financial statements to the Auditor General South Africa.

The Audit Committee noted that no material misstatements that required corrections to the submitted financial statements were identified during the audit, which was commended by the Audit Committee.

## **8. Evaluation of Performance Information**

The information on predetermined objectives to be included in the annual report reviewed by the Audit Committee was not submitted timely and finalised and completed to the extent required to enable adequate and effective review thereof. This compromised the assurance value of the review performed the Audit Committee. The Audit Committee has however reviewed information on predetermined objectives to be included in the annual report prepared by the department and had advised the accounting officer to ensure that all the review notes and comments of Internal Audit and the Audit Committee are fully addressed prior to submission of the annual report to the Auditor General South Africa.

The Audit Committee has discussed the external audit outcomes on the reporting on pre-determined objectives to be included in the annual report with the Auditor-General South Africa and the Accounting Officer.

## **9. Compliance with laws and regulations**

The Audit Committee noted the improvement in the department's compliance with applicable laws and regulations. However, the committee recommends that instances resulting in reoccurrence of irregular expenditure be dealt with in the forthcoming financial year.

## **10. Internal Audit**

The accounting officer is obliged, in terms of the Public Finance Management Act, 1999, to ensure that the department has a system of internal audit under the control and direction of the Audit Committee. The Audit Committee is satisfied that the internal audit function has properly discharged its functions and responsibilities during the year under review.

The Audit Committee also notes that the deficiencies in the risk management system mentioned above, impact on the implementation of the risk-based audit approach.

The Audit Committee is satisfied that the internal audit function maintains an effective internal quality assurance programme that covers all aspects of the internal audit activity and that as determined during the external quality assessment review, that a generally "conforms rating" can be applied to the internal audit work and the term "Conforms with the International Standards for the Professional Practice of Internal Auditing" may be used by the function.

## **11. Auditor General South Africa**

We reviewed and monitored the department's implementation plan for audit issues raised in the previous year external audit report. Based on the interaction with the department, internal audit reports and the AGSA audit report, not all matters previously raised, have been adequately addressed. To effectively address and prevent repeat audit outcomes, this must be a high priority for the department in the 2023/24 financial year.

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

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



Signed on behalf of the Cluster Audit Committee by:



Chairperson of the  
Cluster Audit Committee

.....  
L. Ally CA (SA)

Date: 05 August 2023

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

<b>Has the Department / Public Entity applied any relevant Code of Good Practice (B-BBEE Certificate Levels 1 – 8) with regards to the following:</b>		
<b>Criteria</b>	<b>Response Yes / No</b>	<b>Discussion <i>(include a discussion on your response and indicate what measures have been taken to comply)</i></b>
Determining qualification criteria for the issuing of licenses, concessions or other authorisations in respect of economic activity in terms of any law?	NO	N/A
Developing and implementing a preferential procurement policy?	YES	Departmental Supply Chain Management Policy is developed
Determining qualifications criteria for the sale of state-owned enterprises?	NO	N/A
Developing criteria for entering into partnerships with the private sector?	NO	N/A
Determining criteria for the awarding of incentives, grants and investment schemes in support of Broad Based Black Economic Empowerment?	NO	N/A

# PART D

## HUMAN RESOURCE MANAGEMENT



## 1. INTRODUCTION

The information contained in this part of the annual report has been prescribed by the Ministry of Public Service and Administration for the national and provincial government departments. The human capital Management directorate responds to Outcome 12: An efficient, effective and oriented public service.

The Human Capital management Directorate had contribute significantly to the outcome of the audit opinion by maintaining its improved standard of adherence to the prescripts.

## 2. OVERVIEW OF HUMAN

During the period under review the departmental Strategic Human Resource Plan was assessed and the department made a huge improvement in addressing gaps in its plan. During the assessments of the Human Resource Plan the department make some corrections and aligned it plan with the reviewed departmental strategies.

The Macro organisational structure of the department is currently under review to ensure its alignment with the mandate of the department. The current “Start Up” structure is not aligned with the mandate and strategic objective of the department. The decision was then taken by the department to review structure in its totality also taking into consideration the budget pressure on Compensation of Employees (CoE). Specific emphasis is being placed on strengthening district coordination, core functions and legislated functions of the department.

It is anticipated that after the final consultation process has been completed, the envisaged completion of the ideal structure for implementation is during the 2023/24 financial year. Due to the fiscal pressure all unfunded posts will not be included in the approved structure instead they will be put within the Human resource Plan for future consideration.

During 2022/23 financial year the department made a significant progress pertaining to the filling of critical vacant funded posts especially the post of Head of Department that had been vacant for more than twelve months. The post of Head of Department was filled as at 01 October 2022. The only vacant post at SMS is the Chief Director: Sports and Recreation that was vacated on the 31 January 2023, the posts was advertised, and it is anticipated that it will be filled in 2023/24 financial year.



With regard to the other posts and the backlog an enormous progress has also been registered with the appointment of 15 posts as a result of stability in the department brought by the appointment of the Head of Department. Furthermore by the end of March 2023 about 22 posts were advertised with about 8500 applications received which will be processed in 2023/24.

We anticipate to have filled majority of the said posts by the second quarter cautiously of the parallel process of the review of the structure.

With regard to the departmental Employee Health and Wellness, the programme is focused on implementation of the government agenda in respect of Health and Wellness issues as the implementation of the four wellness pillars. The department had during the year under review embarked on rolling HIV/AIDS/TB and other chronic diseases programs as prescribed in the National Strategic Plan of Employee Wellness. Employees were encouraged to participate on sports Wednesday that was well supported.

Compliance of the OHS Act at our departmental offices were enhanced and non-compliant offices were closed taking into account the safety of employees, and the clients we serve, with alternative working arrangements being made.

Performance Management and development system was implemented for all levels in the department for the 2021/22 financial year. Reviews of performance was conducted and recognition of excellent performance was done. Further to that the department conducted long service award to employees who has served the department for an unbroken service of twenty (20) years and more.

The department intends to complete the organisational structure in the 2023/24 as indicated above, and to reduce the vacancy rate to an acceptable norm, as well as to strengthen the department with the dedicated work force.



### 3 HUMAN RESOURCES OVERSIGHT STATISTICS

#### 3.1 Personnel related expenditure

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

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

Table 3.1.1 Personnel expenditure by programme for the period 1 April 2022 and 31 March 2023

Programme	Total expenditure (R'000)	Personnel expenditure (R'000)	Training expenditure (R'000)	Professional and special services expenditure (R'000)	Personnel expenditure as a % of total expenditure	Average personnel cost per employee (R'000)
Administration	R 119,905.00	R 75,102.00	1 444	R 0.00	62,6%	R62.63
Cultural Affairs	R 241,502.00	R 52,208.00	R 0.00	R 0.00	21,6%	R21.62
Library and Arch Service	R 180,549.00	R 86,466.00	R 395.00	R 0.00	47,9%	R47.89
Sports and Recreation	R 183,689.00	R 49,804.00	R 0.00	R 0.00	27,1%	R27.11
Total	R 725,645.00	R 263,588.00	1,839.00	R 0.00	36,3%	

Table 3.1.2 Personnel costs by salary band for the period 1 April 2022 and 31 March 2023

Salary band	Personnel expenditure	% of total personnel cost	No. of Employees	Average personnel cost per employee
Lower skilled (Levels 1-2)	R21,429,834.54	7	104	R 206,056.00
Skilled (Levels 3-5)	R69,197,741.10	24	246	R 281,292.00
Highly skilled production (Levels 6-8)	R88,693,710.02	31	192	R 461,946.00
Highly skilled supervision (Levels 9-12)	R66,840,956.15	23	88	R 759,556.00
Senior and Top Management (Level 13-16)	R22,618,569.14	8	19	R 1,190,451.00
Non-Permanent	R6,628,075.12	2	141	R 47,008.00
<b>Total</b>	<b>R275,408,886.07</b>	<b>95</b>	<b>790</b>	<b>R 348,619.00</b>

*Table 3.1.3 Salaries, Overtime, Home Owners Allowance and Medical Aid by programme for the period 1 April 2022 and 31 March 2023*

Programme	Salaries		Overtime		Home Owners Allowance		Medical Aid	
	Amount	Salaries as a % of personnel costs	Amount	Overtime as a % of personnel costs	Amount	HOA as a % of personnel costs	Amount	Medical aid as a % of personnel costs
PROGRAM 1: MANAGEMENT AND ADMINISTRATION	R 48,887,249	66	R 1,551,283	2	R 1,991,016	3	R 4,025,433	5
PROGRAM 2: CULTURAL AFFAIRS	R 37,349,812	66	R 6,044	0	R 2,060,139	4	R 4,409,621	8
PROGRAM 3: LIBRARIES AND ARCHIVE SERVICES	R 58,972,840	68	R 0	0	R 1,220,814	1	R 2,100,206	2
PROGRAM 4: SPORTS AND RECREATION	R 35,468,886	62	R 0	0	R 2,515,107	4	R 4,854,327	9
<b>Total</b>	<b>R 180,678,787</b>	<b>66</b>	<b>R 1,557,327</b>	<b>1</b>	<b>R 7,787,076</b>	<b>3</b>	<b>R 15,389,587</b>	<b>6</b>

*Table 3.1.4 Salaries, Overtime, Home Owners Allowance and Medical Aid by salary band for the period 1 April 2022 and 31 March 2023*

Salary band	Salaries		Overtime		Home Owners Allowance		Medical Aid	
	Amount	Salaries as a % of personnel costs	Amount	Overtime as a % of personnel costs	Amount	HOA as a % of personnel costs	Amount	Medical aid as a % of personnel costs
Lower skilled (Levels 1-2)	R 12,473,981	58		0	R 1,639,604	8	R 2,905,252	14
Skilled (Levels 3-5)	R 45,685,927	66	R 225,634	0	R 1,924,309	3	R 4,174,491	6
Highly skilled production (Levels 6-8)	R 60,494,775	68	R 871,070	1	R 2,629,745	3	R 5,747,472	7
Highly skilled supervision (Levels 9-12)	R 47,633,375	71	R 460,623	1	R 1,255,036	2	R 2,313,076	4
Senior and Top Management (Level 13-16)	R 14,390,729	64		0	R 338,383	2	R 249,296	1
Non-Permanent		0		0		0		0
<b>Total</b>	<b>R 180,678,787</b>	<b>66</b>	<b>R 1,557,327</b>	<b>1</b>	<b>R 7,787,076</b>	<b>3</b>	<b>R 15,389,587</b>	<b>6</b>

## 1. Employment and Vacancies

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

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

This information is presented in terms of three key variables:

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

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

*Table 3.2.1 Employment and vacancies by programme as on 31 March 2023*

Programme	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
PROGRAM 1: MANAGEMENT AND ADMINISTRATION	193	136	30	0
PROGRAM 2: CULTURAL AFFAIRS	86	61	29	0
PROGRAM 3: LIBRARIES AND ARCHIVE SERVICES	277	249	10	0
PROGRAM 4: SPORTS AND RECREATION	295	201	32	0
<b>Total</b>	<b>851</b>	<b>647</b>	<b>24</b>	<b>0</b>

*Table 3.2.2 Employment and vacancies by salary band as on 31 March 2023*

Salary band	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
Lower skilled (Levels 1-2)	172	116	33	0
Skilled (Levels 3-5)	274	238	13	0
Highly skilled production (Levels 6-8)	259	187	28	0
Highly skilled supervision (Levels 9-12)	127	88	31	0
Senior management (Levels 13-16)	19	18	5	0
<b>Total</b>	<b>851</b>	<b>647</b>	<b>24</b>	<b>0</b>

*Table 3.2.3 Employment and vacancies by critical occupations as on 31 March 2023*

Critical Occupations	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
ADMINISTRATIVE RELATED	73	47	36	0
ARCHIVISTS CURATORS AND RELATED PROFESSIONALS	35	28	20	0
BUILDING AND OTHER PROPERTY CARETAKERS	19	12	37	0
BUS AND HEAVY VEHICLE DRIVERS	13	13	0	0
CLEANERS IN OFFICES WORKSHOPS HOSPITALS ETC.	127	89	30	0
COMMUNICATION AND INFORMATION RELATED	36	26	28	0
COMMUNITY DEVELOPMENT WORKERS	1	0	100	0
FINANCE AND ECONOMICS RELATED	13	10	23	0
FINANCIAL AND RELATED PROFESSIONALS	13	7	46	0
FINANCIAL CLERKS AND CREDIT CONTROLLERS	9	6	33	0
FOOD SERVICES AIDERS AND WAITERS	6	4	33	0
FOOD SERVICES WORKERS	2	2	0	0
HISTORIANS AND POLITICAL SCIENTISTS	4	3	25	0
HOUSEHOLD AND LAUNDRY WORKERS	4	2	50	0
HUMAN RESOURCES & ORGANISATIONAL DEVELOPMENT & RELATED PROFESSIONALS	3	3	0	0
HUMAN RESOURCES CLERKS	14	8	43	0
HUMAN RESOURCES RELATED	7	6	14	0
INFORMATION TECHNOLOGY RELATED	1	1	0	0
LANGUAGE PRACTITIONERS INTERPRETERS & OTHER COMMUN	11	11	0	0
LEGAL RELATED	2	0	100	0
LIBRARIANS AND RELATED PROFESSIONALS	61	54	12	0
LIBRARY MAIL AND RELATED CLERKS	170	160	6	0
LIGHT VEHICLE DRIVERS	2	1	50	0
LOGISTICAL SUPPORT PERSONNEL	5	3	40	0
MATERIAL-RECORDING AND TRANSPORT CLERKS	9	9	0	0
MESSENGERS PORTERS AND DELIVERERS	2	0	100	0
OTHER ADMINISTRATIVE & RELATED CLERKS AND ORGANISERS	151	99	34	0
OTHER ADMINISTRATIVE POLICY AND RELATED OFFICERS	12	4	67	0
OTHER INFORMATION TECHNOLOGY PERSONNEL.	7	5	29	0
OTHER OCCUPATIONS	1	1	0	0
RISK MANAGEMENT AND SECURITY SERVICES	1	1	0	0
SECRETARIES & OTHER KEYBOARD OPERATING CLERKS	13	10	23	0
SECURITY OFFICERS	2	1	50	0
SENIOR MANAGERS	22	21	5	0
<b>Total</b>	<b>851</b>	<b>647</b>	<b>24</b>	<b>0</b>

## Notes

- The CORE classification, as prescribed by the DPSA, should be used for completion of this table.
- Critical occupations are defined as occupations or sub-categories within an occupation –
  - in which there is a scarcity of qualified and experienced persons currently or anticipated in the future, either because such skilled persons are not available or they are available but do not meet the applicable employment criteria;
  - for which persons require advanced knowledge in a specified subject area or science or learning field and such knowledge is acquired by a prolonged course or study and/or specialised instruction;
  - where the inherent nature of the occupation requires consistent exercise of discretion and is predominantly intellectual in nature; and
  - In respect of which a department experiences a high degree of difficulty to recruit or retain the services of employees.

## 2. Filling of SMS Posts

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

*Table 3.3.1 SMS post information as on 31 March 2023*

SMS Level	Total number of funded SMS posts	Total number of SMS posts filled	% of SMS posts filled	Total number of SMS posts vacant	% of SMS posts vacant
Director-General/ Head of Department	0	0	0	0	0
Salary Level 16	0	0	0	0	0
Salary Level 15	1	1	100	0	0
Salary Level 14	3	2	67	1	33
Salary Level 13	14	14	100	0	0
<b>Total</b>	<b>18</b>	<b>17</b>	<b>94</b>	<b>1</b>	<b>6</b>

*Table 3.3.2 SMS post information as on 30 September 2022*

SMS Level	Total number of funded SMS posts	Total number of SMS posts filled	% of SMS posts filled	Total number of SMS posts vacant	% of SMS posts vacant
Director-General/ Head of Department	0	0	0	0	0
Salary Level 16	0	0	0	0	0
Salary Level 15	1	0	0	1	100
Salary Level 14	3	3	100	0	0
Salary Level 13	14	13	93	1	7
<b>Total</b>	<b>18</b>	<b>16</b>	<b>89</b>	<b>2</b>	<b>11</b>



*Table 3.3.3 Advertising and filling of SMS posts for the period 1 April 2022 and 31 March 2023*

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

**\*Note:** Advertised post still within the allocated 06 months of filling. Post vacated were 01 February 2023.

*Table 3.3.4 Reasons for not having complied with the filling of funded vacant SMS - Advertised within 6 months and filled within 12 months after becoming vacant for the period 1 April 2022 and 31 March 2023*

Reasons for vacancies not advertised within six months
N/A

Reasons for vacancies not filled within twelve months
N/A

#### Notes

- In terms of the Public Service Regulations Chapter 1, Part VII C.1A.3, departments must indicate good cause or reason for not having complied with the filling of SMS posts within the prescribed timeframes.

*Table 3.3.5 Disciplinary steps taken for not complying with the prescribed timeframes for filling SMS posts within 12 months for the period 1 April 2022 and 31 March 2023*

Reasons for vacancies not advertised within six months
N/A

Reasons for vacancies not filled within six months
N/A

#### Notes

- In terms of the Public Service Regulations Chapter 1, Part VII C.1A.2, departments must indicate good cause or reason for not having complied with the filling of SMS posts within the prescribed timeframes. In the event of non-

compliance with this regulation, the relevant executive authority or head of department must take appropriate disciplinary steps in terms of section 16A (1) or (2) of the Public Service Act

### 3. Job Evaluation

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

*Table 3.4.1 Job Evaluation by Salary band for the period 1 April 2022 and 31 March 2023*

Salary band	Number of posts on approved establishment	Number of Jobs Evaluated	% of posts evaluated by salary bands	Posts Upgraded		Posts downgraded	
				Number	% of posts evaluated	Number	% of posts evaluated
Lower Skilled (Levels 1-2)	172	0	0	0	0	0	0
Skilled (Levels 3-5)	274	0	0	0	0	0	0
Highly skilled production (Levels 6-8)	259	0	0	0	0	0	0
Highly skilled supervision (Levels 9-12)	127	0	0	0	0	0	0
Senior Management Service Band A	14	0	0	0	0	0	0
Senior Management Service Band B	3	0	0	0	0	0	0
Senior Management Service Band C	1	0	0	0	0	0	0
Senior Management Service Band D	1	0	0	0	0	0	0
<b>Total</b>	<b>851</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

*Table 3.4.2 Profile of employees whose positions were upgraded due to their posts being upgraded for the period 1 April 2022 and 31 March 2023*

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

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

*Table 3.4.3 Employees with salary levels higher than those determined by job evaluation by occupation for the period 1 April 2022 and 31 March 2023*

Occupation	Number of employees	Job evaluation level	Remuneration level	Reason for deviation
NONE	-	-	-	-
Total number of employees whose salaries exceeded the level determined by job evaluation				0
Percentage of total employed				0

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

*Table 3.4.4 Profile of employees who have salary levels higher than those determined by job evaluation for the period 1 April 2022 and 31 March 2023*

Total number of Employees whose salaries exceeded the grades determine by job evaluation	None
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#### 4. Employment Changes

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

*Table 3.5.1 Annual turnover rates by salary band for the period 1 April 2022 and 31 March 2023*

Salary band	Number of employees at beginning of period - 1 April 2022	Appointments and transfers into the department	Terminations and transfers out of the department	Turnover rate
LOWER SKILLED (LEVELS 1-2)	94	1	2	2
SKILLED (LEVELS 3-5)	118	7	7	6
HIGHLY SKILLED PRODUCTION (LEVELS 6-8)	158	2	9	6
HIGHLY SKILLED SUPERVISION (LEVELS 9-12)	90	0	7	8
SENIOR MANAGEMENT SERVICE BAND A (LEVEL 13)	12	0	0	0
SENIOR MANAGEMENT SERVICE BAND B (LEVEL 14)	3	0	1	33
SENIOR MANAGEMENT SERVICE BAND C (LEVEL 15)	0	0	0	0
MEC & SENIOR MANAGEMENT SERVICE BAND D (LEVEL 16)	1	1	1	100
CONTRACTS	181	16	18	10
NON PERMANENT	42	180	150	357
<b>Total</b>	<b>699</b>	<b>207</b>	<b>195</b>	<b>28</b>

*Table 3.5.2 Annual turnover rates by critical occupation for the period 1 April 2022 and 31 March 2023*

Critical Occupation	Number of employees at beginning of period - 1 April 2022	Appointments and transfers into the department	Terminations and transfers out of the department	Turnover rate
ADMINISTRATIVE RELATED	49	5	7	14
ALL ARTISANS IN THE BUILDING METAL MACHINERY ETC.	1	0	0	0
ARCHIVISTS CURATORS AND RELATED PROFESSIONALS	29	0	1	3
BUILDING AND OTHER PROPERTY CARETAKERS	32	0	3	9
BUS AND HEAVY VEHICLE DRIVERS	13	1	2	15
CLEANERS IN OFFICES WORKSHOPS HOSPITALS ETC.	71	4	4	6
COMMUNICATION AND INFORMATION RELATED	30	0	5	17
FINANCE AND ECONOMICS RELATED	12	0	1	8
FINANCIAL AND RELATED PROFESSIONALS	7	0	0	0
FINANCIAL CLERKS AND CREDIT CONTROLLERS	7	0	0	0
FOOD SERVICES AIDERS AND WAITERS	6	1	1	17
FOOD SERVICES WORKERS	2	0	0	0
HISTORIANS AND POLITICAL SCIENTISTS	3	0	0	0
HOUSEHOLD AND LAUNDRY WORKERS	3	0	1	33
HUMAN RESOURCES & ORGANISAT DEVELOPM & RELATE PROF	2	1	0	0
HUMAN RESOURCES CLERKS	10	1	4	40
HUMAN RESOURCES RELATED	5	0	0	0
INFORMATION TECHNOLOGY RELATED	1	0	0	0
LANGUAGE PRACTITIONERS INTERPRETERS & OTHER COMMUN	10	0	0	0
LIBRARIANS AND RELATED PROFESSIONALS	54	0	3	6
LIBRARY MAIL AND RELATED CLERKS	161	3	2	1
LOGISTICAL SUPPORT PERSONNEL	3	0	0	0
MATERIAL-RECORDING AND TRANSPORT CLERKS	4	1	0	0
OTHER ADMINISTRAT & RELATED CLERKS AND ORGANISERS	124	139	108	87
OTHER ADMINISTRATIVE POLICY AND RELATED OFFICERS	23	0	3	13
OTHER INFORMATION TECHNOLOGY PERSONNEL.	6	0	0	0
OTHER OCCUPATIONS	1	47	47	4700
RISK MANAGEMENT AND SECURITY SERVICES	1	0	0	0
SECRETARIES & OTHER KEYBOARD OPERATING CLERKS	15	1	0	0

SECURITY OFFICERS	1	0	0	0
SENIOR MANAGERS	13	3	3	23
<b>Total</b>	<b>699</b>	<b>207</b>	<b>195</b>	<b>28</b>

## Notes

- The CORE classification, as prescribed by the DPSA, should be used for completion of this table.
- Critical occupations are defined as occupations or sub-categories within an occupation –
  - in which there is a scarcity of qualified and experienced persons currently or anticipated in the future, either because such skilled persons are not available or they are available but do not meet the applicable employment criteria;
  - for which persons require advanced knowledge in a specified subject area or science or learning field and such knowledge is acquired by a prolonged course or study and/or specialised instruction;
  - where the inherent nature of the occupation requires consistent exercise of discretion and is predominantly intellectual in nature; and
  - in respect of which a department experiences a high degree of difficulty to recruit or retain the services of employees.

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

*Table 3.5.3 Reasons why staff left the department for the period 1 April 2022 and 31 March 2023*

Termination Type	Number	% of Total Resignations
DEATH	5	3
RESIGNATION	14	7
EXPIRY OF CONTRACT	159	82
DISMISSAL – OPERATIONAL CHANGES	0	0
DISMISSAL – MISCONDUCT	0	0
DISMISSAL – INEFFICIENCY	0	0
DISCHARGED DUE TO ILL-HEALTH	0	0
RETIREMENT	12	6
TRANSFER TO OTHER PUBLIC SERVICE DEPARTMENTS	4	2
OTHER	1	1
<b>TOTAL</b>	<b>195</b>	<b>100</b>
<b>TOTAL NUMBER OF EMPLOYEES WHO LEFT AS A % OF TOTAL EMPLOYMENT</b>	<b>28</b>	



*Table 3.5.4 Promotions by critical occupation for the period 1 April 2022 and 31 March 2023*

Occupation	Number of employees at beginning of period - 1 April 2022	Promotions to another salary level	Salary level promotions as a % of employees by occupation	Progressions to another notch within a salary level	Notch progression as a % of employees by occupation
ADMINISTRATIVE RELATED	49	2	4	20	41
ALL ARTISANS IN THE BUILDING METAL MACHINERY ETC.	1	0	0	1	100
ARCHIVISTS CURATORS AND RELATED PROFESSIONALS	29	0	0	21	72
BUILDING AND OTHER PROPERTY CARETAKERS	32	0	0	22	69
BUS AND HEAVY VEHICLE DRIVERS	13	0	0	11	85
CLEANERS IN OFFICES WORKSHOPS HOSPITALS ETC.	71	0	0	48	68
COMMUNICATION AND INFORMATION RELATED	30	1	3	20	67
FINANCE AND ECONOMICS RELATED	12	0	0	6	50
FINANCIAL AND RELATED PROFESSIONALS	7	0	0	4	57
FINANCIAL CLERKS AND CREDIT CONTROLLERS	7	0	0	5	71
FOOD SERVICES AIDS AND WAITERS	6	0	0	4	67
FOOD SERVICES WORKERS	2	0	0	1	50
HISTORIANS AND POLITICAL SCIENTISTS	3	0	0	3	100
HOUSEHOLD AND LAUNDRY WORKERS	3	0	0	2	67
HUMAN RESOURCES & ORGANISAT DEVELOPM & RELATE PROF	2	0	0	0	0
HUMAN RESOURCES CLERKS	10	0	0	4	40
HUMAN RESOURCES RELATED	5	0	0	5	100
INFORMATION TECHNOLOGY RELATED	1	0	0	0	0
LANGUAGE PRACTITIONERS INTERPRETERS & OTHER COMMUN	10	0	0	8	80
LIBRARIANS AND RELATED PROFESSIONALS	54	0	0	40	74
LIBRARY MAIL AND RELATED CLERKS	161	0	0	126	78

LOGISTICAL SUPPORT PERSONNEL	3	0	0	1	33
MATERIAL-RECORDING AND TRANSPORT CLERKS	4	0	0	1	25
OTHER ADMINISTRAT & RELATED CLERKS AND ORGANISERS	124	1	1	61	49
OTHER ADMINISTRATIVE POLICY AND RELATED OFFICERS	23	0	0	18	78
OTHER INFORMATION TECHNOLOGY PERSONNEL.	6	0	0	2	33
OTHER OCCUPATIONS	1	0	0	0	0
RISK MANAGEMENT AND SECURITY SERVICES	1	0	0	1	100
SECRETARIES & OTHER KEYBOARD OPERATING CLERKS	15	0	0	11	73
SECURITY OFFICERS	1	0	0	1	100
SENIOR MANAGERS	13	1	8	0	0
<b>TOTAL</b>	<b>699</b>	<b>5</b>	<b>1</b>	<b>447</b>	<b>64</b>

*Table 3.5.5 Promotions by salary band for the period 1 April 2022 and 31 March 2023*

Salary Band	Employees 1 April 20YY	Promotions to another salary level	Salary bands promotions as a % of employees by salary level	Progressions to another notch within a salary level	Notch progression as a % of employees by salary bands
LOWER SKILLED (LEVELS 1-2)	105	0	0	75	71
SKILLED (LEVELS 3-5)	244	0	0	185	76
HIGHLY SKILLED PRODUCTION (LEVELS 6-8)	200	0	0	139	70
HIGHLY SKILLED SUPERVISION (LEVELS 9-12)	92	3	3	48	52
SENIOR MANAGEMENT (LEVELS 13-16)	16	2	13	0	0
NON-PERMANENT	42		0		0
<b>Total</b>	<b>699</b>	<b>5</b>	<b>1</b>	<b>447</b>	<b>64</b>

## 5. Employment Equity

*Table 3.6.1 Total number of employees (including employees with disabilities) in each of the following occupational categories as on 31 March 2023*

Occupational category	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Legislators, senior officials and managers	11	0	0	0	5	0	0	0	16
Professionals	68	0	1		77	1	1	4	152
Technicians and associate professionals	33	0	1	1	38	1			74
Clerks	110	0	1		164	3	1	2	281
Service and sales workers	2	0	0	0	2	0	0	0	4
Skilled agriculture and fishery workers		0	0	0	0	0	0	0	0
Craft and related trades workers	1	0	0	0	0	0	0	0	1
Plant and machine operators and assemblers	11	0	0	0	2	0	0	0	13
Elementary occupations	36	0	0	0	72	0	0	0	108
<b>Total</b>	<b>24</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>19</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>43</b>
<b>Employees with disabilities</b>	44	0	0	0	54	0	0	0	98

*Table 3.6.2 Total number of employees (including employees with disabilities) in each of the following occupational bands as on 31 March 2023*

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top Management	1	0	0	0	1	0	0	0	2
Senior Management	11	0	0	0	6	0	0	0	17
Professionally qualified and experienced specialists and mid-management	26	0	2	1	23	2	1	1	56
Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents	97	0	1	0	121	1	1	3	224
Semi-skilled and discretionary decision making	103	0	0	0	139	2		2	246
Unskilled and defined decision making	34	0	0	0	70				104
<b>Total</b>	<b>340</b>	<b>0</b>	<b>3</b>	<b>1</b>	<b>433</b>	<b>5</b>	<b>2</b>	<b>6</b>	<b>790</b>

Table 3.6.3 Recruitment for the period 1 April 2022 to 31 March 2023

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
TOP MANAGEMENT	1	0	0	0	0	0	0	0	1
SENIOR MANAGEMENT	2	0	0	0	0	0	0	0	2
PROFESSIONALLY QUALIFIED AND EXPERIENCED SPECIALISTS AND MID-MANAGEMENT	2	0	0	0	2	0	0	0	4
SKILLED TECHNICAL AND ACADEMICALLY QUALIFIED WORKERS, JUNIOR MANAGEMENT, SUPERVISORS, FOREMAN AND SUPERINTENDENTS	3	0	0	0	3	0	0	0	6
SEMI-SKILLED AND DISCRETIONARY DECISION MAKING	5	0	0	0	5	0	0	0	10
UNSKILLED AND DEFINED DECISION MAKING		0	0	0	3	0	0	0	3
EPWP BENEFICIARY	37	0	0	0	39	0	0	0	76
NON PERMANENT WORKER	49	0	0	0	55	0	0	0	104
NON PERMANENT WORKER (DEVELOPMENTAL PROGRAMME)	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>99</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>107</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>206</b>
TRANSFERS TO THE DEPARTMENT	0	0	0	0	1	0	0	0	1
<b>TOTAL INCLUDING TRANSFERS TO THE DEPARTMENT</b>	<b>99</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>108</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>207</b>
EMPLOYEES WITH DISABILITIES	0	0	0	0	1	0	0	0	1

Table 3.6.4 Promotions for the period 1 April 2022 to 31 March 2023

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top Management	0	0	0	0	0	0	0	0	0
SENIOR MANAGEMENT	1	0	0	0	1	0	0	0	2
PROFESSIONALLY QUALIFIED AND EXPERIENCED SPECIALISTS AND MID-MANAGEMENT	1	0	0	0	1	0	0	0	2
SKILLED TECHNICAL AND ACADEMICALLY QUALIFIED WORKERS, JUNIOR MANAGEMENT, SUPERVISORS, FOREMAN AND SUPERINTENDENTS	0	0	0	0	1	0	0	0	1
SEMI-SKILLED AND DISCRETIONARY DECISION MAKING	0	0	0	0	0	0	0	0	0
UNSKILLED AND DEFINED DECISION MAKING	0	0	0	0	0	0	0	0	0
	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5</b>
EMPLOYEES WITH DISABILITIES	0	0	0	0	0	0	0	0	0

Table 3.6.5 Terminations for the period 1 April 2022 to 31 March 2023

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
TOP MANAGEMENT	0	0	0	0	0	0	0	0	0
SENIOR MANAGEMENT	3	0	0	0	0	0	0	0	3
PROFESSIONALLY QUALIFIED AND EXPERIENCED SPECIALISTS AND MID-MANAGEMENT	4	0	0	0	7	0	0	0	12
SKILLED TECHNICAL AND ACADEMICALLY QUALIFIED WORKERS, JUNIOR MANAGEMENT, SUPERVISORS, FOREMAN AND SUPERINTENDENTS	5	0	0	0	8	0	0	0	13
SEMI-SKILLED AND DISCRETIONARY DECISION MAKING	3	0	0	0	6	0	0	0	9
UNSKILLED AND DEFINED DECISION MAKING	2	0	0	0	2	0	0	0	4
EPWP BENEFICIARY	37	0	0	0	39	0	0	0	76
NON PERMANENT WORKER	40	0	0	0	34	0	0	0	74
NON PERMANENT WORKER (DEVELOPMENTAL PROGRAMME)	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>94</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>96</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>191</b>
TRANSFERS OUT OF THE DEPARTMENT	1	0	0	0	3	0			4
<b>TOTAL INCLUDING TRANSFERS OUT OF THE DEPARTMENT</b>	<b>95</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>99</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>195</b>
EMPLOYEES WITH DISABILITIES	0	0	0	0	1	0	0	0	1

Table 3.6.6 Disciplinary action for the period 1 April 2022 to 31 March 2023

Disciplinary action	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Corrective discipline	5	0	0	0	5	0	0	0	10
<b>TOTAL</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10</b>



Table 3.6.7 Skills development for the period 1 April 20YY to 31 March 2023

Occupational category	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Legislators, senior officials and managers	0	0	0	0	0	0	0	0	0
Professionals	3	0	0	0	1	0	0	0	4
Technicians and associate professionals	8	0	0	0	11	0	1	0	20
Clerks	8	0	0	0	18	0	0	0	26
Service and sales workers	0	0	0	0	0	0	0	0	0
Skilled agriculture and fishery workers	0	0	0	0	0	0	0	0	0
Craft and related trades workers	0	0	0	0	0	0	0	0	0
Plant and machine operators and assemblers	0	0	0	0	0	0	0	0	0
Elementary occupations	29	0	0	0	6	0	0	0	35
<b>Total</b>	<b>48</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>36</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>85</b>
Employees with disabilities	1	0	0	0	0	0	0	0	1

## 6. Signing of Performance Agreements by SMS Members

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

*Table 3.7.1 Signing of Performance Agreements by SMS members as on 31 May 2022*

SMS Level	Total number of funded SMS posts	Total number of SMS members	Total number of signed performance agreements	Signed performance agreements as % of total number of SMS members
Director-General/ Head of Department	0	0	0	0
Salary Level 16	0	0	0	0
Salary Level 15	1	1	0	0
Salary Level 14	3	2	1	50%
Salary Level 13	13	13	9	69%
<b>Total</b>	<b>17</b>	<b>16</b>	<b>10</b>	<b>62%</b>

### Notes

- In the event of a National or Provincial election occurring within the first three months of a financial year all members of the SMS must conclude and sign their performance agreements for that financial year within three months following the month in which the elections took place. For example if elections took place in April, the reporting date in the heading of the table above should change to 31 July 2022.

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

Reasons
None

### Notes

- The reporting date in the heading of this table should be aligned with that of Table 3.7.1.

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

Reasons
None

### Notes

- The reporting date in the heading of this table should be aligned with that of Table 3.7.1.

## 7. Performance Rewards

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

*Table 3.8.1 Performance Rewards by race, gender and disability for the period 1 April 2022 to 31 March 2023*

Race	Gender	Beneficiary Profile			Cost	
		No. of Beneficiaries	Number of employees	% of total within group	Cost	Average cost per employee
AFRICAN	FEMALE	0	359	0	R 0.00	R 0.00
	MALE	0	271	0	R 0.00	R 0.00
COLOURED	FEMALE	0	5	0	R 0.00	R 0.00
	MALE	0	0	0	R 0.00	R 0.00
INDIAN	FEMALE	0	2	0	R 0.00	R 0.00
	MALE	0	3	0	R 0.00	R 0.00
WHITE	FEMALE	0	6	0	R 0.00	R 0.00
	MALE	0	1	0	R 0.00	R 0.00
<b>Total</b>		<b>0</b>	<b>647</b>	<b>0</b>	<b>R 0.00</b>	<b>R 0.00</b>

*Table 3.8.2 Performance Rewards by salary band for personnel below Senior Management Service for the period 1 April 2022 to 31 March 2023*

Salary Band	Beneficiary Profile			Cost		Total cost as a % of the total personnel expenditure
	No. of Beneficiaries	Number of employees	% of total within salary bands	Total Cost	Average cost per employee	
LOWER SKILLED (LEVELS 1-2)	0	116	0	R 0.00	R 0.00	0
SKILLED (LEVEL 3-5)	0	238	0	R 0.00	R 0.00	0
HIGHLY SKILLED PRODUCTION (LEVEL 6-8)	0	187	0	R 0.00	R 0.00	0
HIGHLY SKILLED SUPERVISION (LEVEL 9-12)	0	88	0	R 0.00	R 0.00	0
<b>Total</b>	<b>0</b>	<b>629</b>	<b>0</b>	<b>R 0.00</b>	<b>R 0.00</b>	<b>0</b>

Table 3.8.3 Performance Rewards by critical occupation for the period 1 April 2022 to 31 March 2023

Critical Occupation	Beneficiary Profile			Cost	
	No. of Beneficiaries	Number of employees	% of total within occupation	Total Cost	Average Cost per employee
ADMINISTRATIVE RELATED	0	47	0	R 0.00	R 0.00
ARCHIVISTS CURATORS AND RELATED PROFESSIONALS	0	28	0	R 0.00	R 0.00
BUILDING AND OTHER PROPERTY CARETAKERS	0	12	0	R 0.00	R 0.00
BUS AND HEAVY VEHICLE DRIVERS	0	13	0	R 0.00	R 0.00
CLEANERS IN OFFICES WORKSHOPS HOSPITALS ETC.	0	89	0	R 0.00	R 0.00
COMMUNICATION AND INFORMATION RELATED	0	26	0	R 0.00	R 0.00
FINANCE AND ECONOMICS RELATED	0	10	0	R 0.00	R 0.00
FINANCIAL AND RELATED PROFESSIONALS	0	7	0	R 0.00	R 0.00
FINANCIAL CLERKS AND CREDIT CONTROLLERS	0	6	0	R 0.00	R 0.00
FOOD SERVICES AIDERS AND WAITERS	0	4	0	R 0.00	R 0.00
FOOD SERVICES WORKERS	0	2	0	R 0.00	R 0.00
HISTORIANS AND POLITICAL SCIENTISTS	0	3	0	R 0.00	R 0.00
HOUSEHOLD AND LAUNDRY WORKERS	0	2	0	R 0.00	R 0.00
HUMAN RESOURCES & ORGANISAT DEVELOPM & RELATE PROF	0	3	0	R 0.00	R 0.00
HUMAN RESOURCES CLERKS	0	8	0	R 0.00	R 0.00
HUMAN RESOURCES RELATED	0	6	0	R 0.00	R 0.00
INFORMATION TECHNOLOGY RELATED	0	1	0	R 0.00	R 0.00
LANGUAGE PRACTITIONERS INTERPRETERS & OTHER COMMUN	0	11	0	R 0.00	R 0.00
LIBRARIANS AND RELATED PROFESSIONALS	0	54	0	R 0.00	R 0.00
LIBRARY MAIL AND RELATED CLERKS	0	160	0	R 0.00	R 0.00
LIGHT VEHICLE DRIVERS	0	1	0	R 0.00	R 0.00
LOGISTICAL SUPPORT PERSONNEL	0	3	0	R 0.00	R 0.00
MATERIAL-RECORDING AND TRANSPORT CLERKS	0	9	0	R 0.00	R 0.00
OTHER ADMINISTRAT & RELATED CLERKS AND ORGANISERS	0	99	0	R 0.00	R 0.00
OTHER ADMINISTRATIVE POLICY AND RELATED OFFICERS	0	4	0	R 0.00	R 0.00
OTHER INFORMATION TECHNOLOGY PERSONNEL.	0	5	0	R 0.00	R 0.00
OTHER OCCUPATIONS	0	1	0	R 0.00	R 0.00
RISK MANAGEMENT AND SECURITY SERVICES	0	1	0	R 0.00	R 0.00
SECRETARIES & OTHER KEYBOARD OPERATING CLERKS	0	10	0	R 0.00	R 0.00
SECURITY OFFICERS	0	1	0	R 0.00	R 0.00

SENIOR MANAGERS	0	21	0	R 0.00	R 0.00
<b>Total</b>	<b>0</b>	<b>647</b>	<b>0</b>	<b>R 0.00</b>	<b>R 0.00</b>

## Notes

- The CORE classification, as prescribed by the DPSA, should be used for completion of this table.
- Critical occupations are defined as occupations or sub-categories within an occupation –
  - in which there is a scarcity of qualified and experienced persons currently or anticipated in the future, either because such skilled persons are not available or they are available but do not meet the applicable employment criteria;
  - for which persons require advanced knowledge in a specified subject area or science or learning field and such knowledge is acquired by a prolonged course or study and/or specialised instruction;
  - where the inherent nature of the occupation requires consistent exercise of discretion and is predominantly intellectual in nature; and
  - in respect of which a department experiences a high degree of difficulty to recruit or retain the services of employees;

*Table 3.8.4 Performance related rewards (cash bonus), by salary band for Senior Management Service for the period 1 April 2022 to 31 March 2023*

Salary Band	Beneficiary Profile			Cost		Total cost as a % of the total personnel expenditure
	No. of Beneficiaries	Number of employees	% of total within salary bands	Total Cost	Average cost per employee	
SENIOR MANAGEMENT SERVICE BAND A (LEVEL 13)	0	14	0	R 0.00	R 0.00	0
SENIOR MANAGEMENT SERVICE BAND B (LEVEL 14)	0	2	0	R 0.00	R 0.00	0
SENIOR MANAGEMENT SERVICE BAND C (LEVEL 15)	0	1	0	R 0.00	R 0.00	0
SENIOR MANAGEMENT SERVICE BAND D (LEVEL 16)	0	1	0	R 0.00	R 0.00	0
<b>Total</b>	<b>0</b>	<b>18</b>	<b>0</b>	<b>R 0.00</b>	<b>R 0.00</b>	<b>0</b>



## 8. Foreign Workers

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

*Table 3.9.1 Foreign workers by salary band for the period 1 April 2022 and 31 March 2023*

Salary Band	1 April 2022		31 March 2023		Change	
	Number	% of total	Number	% of total	Number	% Change
LOWER SKILLED (LEVELS 1-2)	0	0	0	0	0	0
SKILLED (LEVELS 3-5)	0	0	0	0	0	0
HIGHLY SKILLED PRODUCTION (LEVELS 6-8)	0	0	0	0	0	0
HIGHLY SKILLED SUPERVISION (LEVELS 9-12)	0	0	0	0	0	0
SENIOR MANAGEMENT (LEVEL 13-16)	0	0	0	0	0	0
NON-PERMANENT	0	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

*Table 3.9.2 Foreign workers by major occupation for the period 1 April 2022 and 31 March 2023*

Major Occupation	1 April 2022		31 March 2023		Change	
	Number	% of total	Number	% of total	Number	% Change
OTHER ADMINISTRAT & RELATED CLERKS AND ORGANISERS	0	0	1	100	1	100
<b>Total</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>100</b>	<b>1</b>	<b>100</b>

## 9. Leave utilisation

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

*Table 3.10.1 Sick leave for the period 1 January 2022 to 31 December 2022*

Salary Band	Total days	% Days with medical certification	No. of employees using sick leave	% of total employees using sick leave	Average days per employee	Estimated Cost
LOWER SKILLED (LEVELS 1-2)	512	95	61	17	8	R 314,308.23
SKILLED (LEVELS 3-5)	957	90	121	34	8	R 883,253.93
HIGHLY SKILLED PRODUCTION (LEVELS 6-8)	908	87	105	30	9	R 1,460,290.91
HIGHLY SKILLED SUPERVISION (LEVELS 9-12)	535	90	57	16	9	R 1,410,491.28
SENIOR MANAGEMENT (LEVELS 13-16)	91	100	8	2	11	R 406,928.56
<b>Total</b>	<b>3003</b>	<b>90</b>	<b>352</b>	<b>100</b>	<b>9</b>	<b>R 4,475,272.91</b>

*Table 3.10.2 Disability leave (temporary and permanent) for the period 1 January 2022 to 31 December 2022*

Salary Band	Total Days	% Days with medical certification	No. of employees using Disability Leave	% of total employees using Disability Leave	Average days per employee	Estimated Cost
LOWER SKILLED (LEVELS 1-2)	16	100	1	13	16	R 10,307.04
SKILLED (LEVELS 3-5)	14	100	1	13	14	R 13,972.14
HIGHLY SKILLED PRODUCTION (LEVELS 6-8)	75	100	3	38	25	R 121,342.12
HIGHLY SKILLED SUPERVISION (LEVELS 9-12)	153	100	2	25	77	R 438,956.15
SENIOR MANAGEMENT (LEVELS 13-16)	189	100	1	13	189	R 777,986.37
<b>Total</b>	<b>447</b>	<b>100</b>	<b>8</b>	<b>100</b>	<b>56</b>	<b>R 1,362,563.82</b>

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

*Table 3.10.3 Annual Leave for the period 1 January 2022 to 31 December 2022*

Salary band	Total days taken	Number of Employees using annual leave	Average per employee
LOWER SKILLED (LEVELS 1-2)	2017	107	19
SKILLED (LEVELS 3-5)	4920.04	245	20
HIGHLY SKILLED PRODUCTION (LEVELS 6-8)	4137	199	21
HIGHLY SKILLED SUPERVISION (LEVELS 9-12)	2006	89	23
SENIOR MANAGEMENT (LEVELS 13-16)	308	16	19
<b>Total</b>	<b>13388.04</b>	<b>656</b>	<b>20</b>

Table 3.10.4 Capped leave for the period 1 January 2022 to 31 December 2022

Salary band	Total days of capped leave taken	Number of Employees using capped leave	Average number of days taken per employee	Average capped leave per employee as on 31 March 2023
LOWER SKILLED (LEVELS 1-2)	0	0	0	0
SKILLED (LEVELS 3-5)	0	0	0	3
HIGHLY SKILLED PRODUCTION (LEVELS 6-8)	0	0	0	10
HIGHLY SKILLED SUPERVISION (LEVELS 9-12)	7	2	4	15
SENIOR MANAGEMENT (LEVELS 13-16)	0	0	0	30
<b>TOTAL</b>	<b>7</b>	<b>2</b>	<b>4</b>	<b>7</b>

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

Table 3.10.5 Leave payouts for the period 1 April 2022 and 31 March 2023

Reason	Total amount (R'000)	Number of employees	Average per employee (R'000)
LEAVE PAYOUT FOR 2022/23 DUE TO NON-UTILISATION OF LEAVE FOR THE PREVIOUS CYCLE [LEAVE DISCOUNTING (UNUSED LEAVE CR)]	R 0.00	0	R 0.00
CAPPED LEAVE PAYOUTS ON TERMINATION OF SERVICE FOR 2022/23 (LEAVE GRATUITY)	R 0.00	0	R 0.00
CURRENT LEAVE PAYOUT ON TERMINATION OF SERVICE FOR 2022/23 [LEAVE DISCOUNTING \ GRATUITY (UNUSED LEAVE CR)]	R 1,617,243.65	27	R 59,898.00
<b>TOTAL</b>	<b>R 1,617,243.65</b>	<b>27</b>	<b>R 59,898.00</b>

## 10. HIV/AIDS & Health Promotion Programmes

Table 3.11.1 Steps taken to reduce the risk of occupational exposure

Units/categories of employees identified to be at high risk of contracting HIV & related diseases (if any)	Key steps taken to reduce the risk
All employees in the department are at high risk of contracting HIV and related diseases particularly employees between age categories: 20-50 years of age. Contract workers and interns are more vulnerable to high risk of contracting HIV.	<p>HIV and AIDS, STI,s and TB Management</p> <ul style="list-style-type: none"> <li>• Nine (9) HIV,STI and TB awareness session were done in the financial year 2022 to 2023</li> <li>• Four (4) sessions were done in third quarter</li> <li>• Five (5) session were done in the fourth quarter</li> <li>• 586 employees out of 200 targeted were reached.</li> <li>• 110 employees out of 100 targeted tested for HIV and know their HIV status</li> <li>• 43 male employees out of 50 targeted tested for HIV and know their HIV status</li> <li>• 67 female employees out of 50 targeted tested for HIV and know their HIV status.</li> </ul>

- 03 female employees out of 50 targeted tested HIV positive and referred for further management.
- 127 employees screened for TB

## Wellness Management

- Wellness Management Policy reviewed and consulted in four districts
- 01 Survey on Health and Wellness Interest was done in partnership with Policy and Research unit and survey preliminary report is completed
- 02 Gender based violence awareness session were done.
- 206 employee were reached
- Distribution of Provincial Healthy eating policy and awareness in four districts during mental health workshops.
- Awareness session on Healthy lifestyle inclusive of nutrition, healthy eating and promotion of physical activity through sports Wednesday programme.
- 01 presentation was done on Resilience of women managers leading with impact during public service women managers meeting as part of addressing work-life balance.
- 614 employees were reached out of 500 targeted.
- Substance abuse awareness sessions were done in three (3) districts.
- 201 employees were reached.
- 42 employees received psycho-social therapy.

## Health and Productivity Management

- Mental Health Workshops as part of post covid-19 recovery plan were done in four districts.
- 230 employees were reached
- 08 awareness sessions on communicable and non-communicable diseases were done in four districts, covering following topics; hypertension, diabetes mellitus, prostate and cervical, stroke and HIV STI,s and TB.
- 975 employees out 500 targeted were reached.
- 212 employees out of 200 targeted were screened for non-communicable diseases.
- 212 employees were screened for High Blood pressure. 11 employees were referred for further management.
- 212 employees were screened for diabetes. 04 employees were referred for further management.
- 101 employees were screened for obesity
- 42 employees screened for cholesterol(hyperlipidaemia)
- 85 employees screened for mental illnesses

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

Question	Yes	No	Details, if yes
1. Has the department designated a member of the SMS to implement the provisions contained in Part VI E of Chapter 1 of the Public Service Regulations, 2001? If so, provide her/his name and position.	Yes		
2. Does the department have a dedicated unit or has it designated specific staff members to promote the health and well-being of your employees? If so, indicate the number of employees who are involved in this task and the annual budget that is available for this purpose.	Yes		Four (4) officials, (1) Deputy Director, (1) Assistant Director, (1) Personnel Officer: OHS, (1) Admin Clerk (R2.7 mil p/a)
3. Has the department introduced an Employee Assistance or Health Promotion Programme for your employees? If so, indicate the key elements/services of this Programme.	Yes		Physical wellness through sports Wednesday programme, Healthy lifestyle promotion through Nutrition, Health screening as part of primary health care promotion, staff consultations on all EH&W policies, through conducting Employee Wellness interest Surveys. Inducting new staff on Employee Health and Wellness during Departmental induction programme
4. Has the department established (a) committee(s) as contemplated in Part VI E.5 (e) of Chapter 1 of the Public Service Regulations, 2001? If so, please provide the names of the members of the committee and the stakeholder(s) that they represent.	Yes		Occupational Health and Safety committee: Ms.M.Jantjie (Head Office), Mr. T.Lebona(Naledi Service Point), S.Koika ( Ratlou Service Point, S.Morake (Tswaing Service Point), M.E.Mosimane (Mafikeng Service Point), R Tsigeng (Rustenburg Service Point), N. Moloto (Ngaka Modiri Molema District), P.Tameti (Klein Marico Recreation Centre), B.Matlhoko (Rustenburg Recreation Centre), O, Ditsware (kgetleng Service Point), G.Dingoko (Itsoseng Stadium), K.Ntshotleng (Lehurutshe Stadium), N.Pholo (Moses Kotane Service Point), J.Chauke (Madibeng Service Point), Z.Leba( Matlosana Service Point), S.Sedumedi(Ditsobotla Service Point), N.Makgabo (Dr.Ruth Segomotsi Mompoti Library), N.Montewa(Taung Service Point), T.Moholonyane (Kagisano Service Point), T.Mashishi (Moretele Service Point), T.Mmusi(J.B Marks service point), S.Mpyane (Bojanala District Library), I.Maselo (Mamusa Service Point), T.Khabele (Mmabatho Stadium). L.Moiloa (Mahikeng Meseum), B.Boysen (Donkervleit Recreation Centre), Z.Nthoroane (Donkervleit Recreation Centre)  Employee Sports and Recreation committee. Sports Committee: Mr.T Kaweng(Arts and Culture) Ms.G.Malepa



			(Human Capital Management) Ms.L.Nchupetsang(Strategic Management) Mr.B.Modikwane (Human Capital Management) Mr.R.Molefe (Ngaka Modiri Molema District), Mr.T.Makobo (Ngaka Modiri Molema District)Ms.D.Lenna (Dr.RSM District) Mr.L.Themeli (Head Office:EH&W) Mr.B.Nong(Head Office:EH&W) Mr.M.Kunene(Strategic Management) Ms.L.Links (Dr.RSM District),Ms.K.Mothusi(Bojanala District), Mr.K.Kwape (Sports AND Recreation),Mr.L.Mahlafonya (Library and Archives),Ms.K.Morake(Dr.KK District), Ms.M.Mpogo (Dr.KK. District), Ms.Lecaga (Library and Archives), Mr.K.Selebogo (Communication), Ms.B. Manyeneng (Finance), Ms.G.Batsijang(Supply Chain)
5. Has the department reviewed its employment policies and practices to ensure that these do not unfairly discriminate against employees on the basis of their HIV status? If so, list the employment policies/practices so reviewed.	Yes		Recruitment policy
6. Has the department introduced measures to protect HIV-positive employees or those perceived to be HIV-positive from discrimination? If so, list the key elements of these measures.	Yes		All measures to protect employees living with HIV are included within the HIV and AIDs, STI,s and TB Policy and the policy has been consulted to all employees.
7. Does the department encourage its employees to undergo Voluntary Counselling and Testing? If so, list the results that you have you achieved.	Yes		EH&W programme on regular basis we promote health screening inclusive of HIV testing. 110 employees out of 100 targeted tested for HIV. 43 employees were males. 67 employees were females.
8. Has the department developed measures/indicators to monitor & evaluate the impact of its health promotion programme? If so, list these measures/indicators.	Yes		We do conduct impact assessment questionnaire to assess the impact of our health promotion programme. E.g Impact assessment on mental health workshop. Employee Interest survey conducted on annual basis.

## 11. Labour Relations

*Table 3.12.1 Collective agreements for the period 1 April 2022 and 31 March 2023*

Subject matter	Date
<b>GPSSBC Resolution 1 of 2022</b> Amendment of resolution 2 of 2009 clause 8 - Payment of pay progression	11 November 2022
<b>PSCBC Resolution 1 of 2022</b> -Adoption of the declaration on the public service co-ordinating bargaining council summit on collective bargaining	22 June 2022
<b>PSCBC Resolution 1 of 2023</b> – Agreement on the transfer and integration of staff into Border Management Authority	7 February 2023
<b>PSCBC Resolution 2 of 2023</b> –Agreement on Salary Adjustment for 2023-2025	31 March 2023

### Notes

- If there were no agreements, keep the heading and replace the table with the following:

<b>Total number of Collective agreements</b>	<b>None</b>
--	-------------

The following table summarises the outcome of disciplinary hearings conducted within the department for the year under review.

*Table 3.12.2 Misconduct and disciplinary hearings finalised for the period 1 April 2022 and 31 March 2023*

Outcomes of disciplinary hearings	Number	% of total
Correctional counselling	0	0%
Verbal warning	0	0%
Written warning	1	0%
Final written warning	2	0%
Suspended without pay	0	0%
Fine	0	0%
Demotion	0	0%
Dismissal	0	0%
Not guilty	0	0%
Case withdrawn	0	0%
<b>Total</b>	<b>3</b>	<b>0%</b>

### Notes

- If there were no agreements, keep the heading and replace the table with the following:

<b>Total number of Disciplinary hearings finalised</b>	<b>None</b>
--	-------------

*Table 3.12.3 Types of misconduct addressed at disciplinary hearings for the period 1 April 2022 and 31 March 2023*

Type of misconduct	Number	% of total
NONE	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

*Table 3.12.4 Grievances logged for the period 1 April 2022 and 31 March 2023*

Grievances	Number	% of Total
Number of grievances resolved	8	88,8%
Number of grievances not resolved	1	11,1%
<b>Total number of grievances lodged</b>	<b>9</b>	<b>100%</b>

*Table 3.12.5 Disputes logged with Councils for the period 1 April 2022 and 31 March 2023*

Disputes	Number	% of Total
Number of disputes upheld	1	12,5%
Number of disputes dismissed	5	62,5%
<b>Total number of disputes lodged</b>	<b>8</b>	<b>100%</b>

*Table 3.12.6 Strike actions for the period 1 April 2022 and 31 March 2023*

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

*Table 3.12.7 Precautionary suspensions for the period 1 April 2022 and 31 March 2023*

Number of people suspended	0
Number of people whose suspension exceeded 30 days	0
Average number of days suspended	0
Cost of suspension(R'000)	R0.00

## 12. Skills development

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

*Table 3.13.1 Training needs identified for the period 1 April 2022 and 31 March 2023*

Occupational category	Gender	Number of employees as at 1 April 20YY	Training needs identified at start of the reporting period			
			Learnerships	Skills Programmes & other short courses	Other forms of training	Total
Legislators, senior officials and managers	Female	5	0	0	0	0
	Male	9	0	0	0	0
Professionals	Female	87	0	6	0	6
	Male	72	0	4	0	4
Technicians and associate professionals	Female	39	0	13	0	13
	Male	36	0	9	0	9
Clerks	Female	172	0	79	0	79
	Male	108	0	55	0	55
Service and sales workers	Female	2	0	0	0	0
	Male	2	0	0	0	0
Skilled agriculture and fishery workers	Female	0	0	0	0	0
	Male	0	0	0	0	0
Craft and related trades workers	Female	0	0	0	0	0
	Male	1	0	1	0	1
Plant and machine operators and assemblers	Female	3	0	2	0	2
	Male	10	0	4	0	4
Elementary occupations	Female	72	0	6	0	6
	Male	39	0	12	0	12
Sub Total	Female	19	0	0	0	0
	Male	23	0	0	0	0
<b>Total</b>		<b>399</b>	<b>0</b>	<b>106</b>	<b>0</b>	<b>106</b>

Table 3.13.2 Training provided for the period 1 April 2022 and 31 March 2023

Occupational category	Gender	Number of employees as at 1 April 20YY	Training provided within the reporting period			
			Learnerships	Skills Programmes & other short courses	Other forms of training	Total
Legislators, senior officials and managers	Female	5	0	0	0	0
	Male	9	0	0	0	0
Professionals	Female	87	0	1	0	1
	Male	72	0	3	0	3
Technicians and associate professionals	Female	39	0	12	0	12
	Male	36	0	8	0	8
Clerks	Female	172	0	18	0	18
	Male	108	0	8	0	8
Service and sales workers	Female	2	0	0	0	0
	Male	2	0	0	0	0
Skilled agriculture and fishery workers	Female	0	0	0	0	0
	Male	0	0	0	0	0
Craft and related trades workers	Female	0	0	0	0	0
	Male	1	0	0	0	0
Plant and machine operators and assemblers	Female	3	0	0	0	0
	Male	10	0	0	0	0
Elementary occupations	Female	72	0	6	0	6
	Male	39	0	29	0	29
Sub Total	Female	19	0	18	0	18
	Male	23	0	8	0	8
<b>Total</b>		<b>399</b>	<b>0</b>	<b>55</b>	<b>0</b>	<b>55</b>

### 13. Injury on duty

The following tables provide basic information on injury on duty.

Table 3.14.1 Injury on duty for the period 1 April 2022 and 31 March 2023

Nature of injury on duty	Number	% of total
Required basic medical attention only	4	100%
Temporary Total Disablement	4	100%
Permanent Disablement	0	0
Fatal	0	0
<b>Total</b>	<b>4</b>	<b>4</b>



#### 14. Utilisation of Consultants

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

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

*Table 3.15.1 Report on consultant appointments using appropriated funds for the period 1 April 2022 and 31 March 2023*

Project title	Total number of consultants that worked on project	Duration (work days)	Contract value in Rand
NONE	N/A	N/A	N/A

Total number of projects	Total individual consultants	Total duration Work days	Total contract value in Rand
NONE	N/A	N/A	N/A
NONE	N/A	N/A	N/A

*Table 3.15.2 Analysis of consultant appointments using appropriated funds, in terms of Historically Disadvantaged Individuals (HDIs) for the period 1 April 2022 and 31 March 2023*

Project title	Percentage ownership by HDI groups	Percentage management by HDI groups	Number of consultants from HDI groups that work on the project
NONE	N/A	N/A	N/A
NONE	N/A	N/A	N/A

*Table 3.15.3 Report on consultant appointments using Donor funds for the period 1 April 2022 and 31 March 2023*

Project title	Total Number of consultants that worked on project	Duration (Work days)	Donor and contract value in Rand
NONE	N/A	N/A	N/A
NONE	N/A	N/A	N/A

Total number of projects	Total individual consultants	Total duration Work days	Total contract value in Rand
NONE	N/A	N/A	N/A
NONE	N/A	N/A	N/A

*Table 3.15.4 Analysis of consultant appointments using Donor funds, in terms of Historically Disadvantaged Individuals (HDIs) for the period 1 April 2022 and 31 March 2023*

Project title	Percentage ownership by HDI groups	Percentage management by HDI groups	Number of consultants from HDI groups that work on the project
NONE	N/A	N/A	N/A
NONE	N/A	N/A	N/A

## 15. Severance Packages

*Table 3.16.1 Granting of employee initiated severance packages for the period 1 April 2022 and 31 March 2023*

Salary band	Number of applications received	Number of applications referred to the MPSA	Number of applications supported by MPSA	Number of packages approved by department
Lower skilled (Levels 1-2)	0	0	0	0
Skilled Levels 3-5)	0	0	0	0
Highly skilled production (Levels 6-8)	0	0	0	0
Highly skilled supervision (Levels 9-12)	0	0	0	0
Senior management (Levels 13-16)	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

# PARTIE

## PFMA COMPLIANCE REPORT



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

## 1.1. Irregular expenditure

### a) Reconciliation of irregular expenditure

Description	2022/2023	2021/2022	2020/2021
	R'000	R'000	R'000
Opening balance	613,585	607,424	573,717
Prior Period Errors	-	-	11,404
As Restated	<b>613,585</b>	<b>607,424</b>	<b>562,313</b>
Add: Irregular expenditure confirmed	33,394	37,681	45,111
Less: Irregular expenditure condoned	- 1,800	- 31,520	-
Less: Irregular expenditure not condoned and removed	-	-	-
Less: Irregular expenditure recoverable	-	-	-
Less: Irregular expenditure not recovered and written off	- 5,735	-	-
<b>Closing balance</b>	<b>639,444</b>	<b>613,585</b>	<b>607,424</b>
	-	-	-
Prior period error amount in 2020/2021 relate to expenditure that was incorrectly classified/disclosed as irregular expenditure in the prior years: R7,513m for PHRA and R3, 891m thousand for various suppliers.			
	-	-	-
Irregular expenditure- relating to current year (R37,681m) for 2021/22 financial year consist of R39,227m less R1,546m for PHRA that was incorrectly disclosed as irregular expenditure.			



Reconciling notes to the annual financial statement disclosure			
Description	2022/2023	2021/2022	
	R'000	R'000	
Irregular expenditure that was under assessment in 2021/2022	-	-	-
Irregular expenditure that relates to 2021/22 and identified in 2022/23(##)	-	-	-
Irregular expenditure for the current year	33,394	37,681	-
<b>Total</b>	<b>33,394</b>	<b>37,681</b>	-
<b>b) Details of current and previous year irregular expenditure (under assessment, determination, and investigation)</b>			
Description	2022/2023	2021/2022	
	R'000	R'000	
Irregular expenditure under assessment	6,715	4,084	
Irregular expenditure under determination	33,394	37,663	
Irregular expenditure under investigation	310	-	
<b>Total</b>	<b>40,419</b>	<b>41,747</b>	
<i>Under Assessment: Noncompliance with SCM prescripts</i>			
<i>Under determination: Confirmed IE transactions determination on whether recoverable or not.</i>			
<i>Under investigation: Reported to SAPS and investigations ongoing</i>			



c) Details of current and previous year irregular expenditure condoned			
Description	2022/2023	2021/2022	
	R'000	R'000	
Irregular expenditure condoned	1,800	- 31,520	
<b>Total</b>	<b>1,800</b>	<b>- 31,520</b>	
<i>Condoned by the relevant authority.</i>			
d) Details of current and previous year irregular expenditure removed - (not condoned)			
Description	2022/2023	2021/2022	
	R'000	R'000	
Irregular expenditure NOT condoned and removed	-	-	
<b>Total</b>	<b>-</b>	<b>-</b>	
e) Details of current and previous year irregular expenditure recoverable			
Description	2022/2023	2021/2022	
	R'000	R'000	
Irregular expenditure recovered	-	-	
<b>Total</b>	<b>-</b>	<b>-</b>	

<b>f) Details of current and previous year irregular expenditure not recoverable and written off (irrecoverable)</b>			
<b>Description</b>	<b>2022/2023</b>	<b>2021/2022</b>	
	<b>R'000</b>	<b>R'000</b>	
Irregular expenditure written off	5,735	-	
<b>Total</b>	<b>5,735</b>	<b>-</b>	
<i>Amount relates to prior years and written off in the current year.</i>			
<b>Additional disclosure relating to Inter-Institutional Arrangements</b>			
<b>g) Details of non-compliance cases where an institution is involved in an inter-institutional arrangement (where such institution <u>is not</u> responsible for the non-compliance)</b>			
<b>Description</b>	<b>2022/2023</b>	<b>2021/2022</b>	
	<b>R'000</b>	<b>R'000</b>	
None			
<b>Total</b>			
<b>h) Details of non-compliance cases where an institution is involved in an inter-institutional arrangement (where such institution <u>is</u> responsible for the non-compliance)</b>			
<b>Description</b>	<b>2022/2023</b>	<b>2021/2022</b>	
	<b>R'000</b>	<b>R'000</b>	
None	-	-	
<b>Total</b>	<b>-</b>	<b>-</b>	

i) Details of current and previous year disciplinary or criminal steps taken as a result of irregular expenditure			
Disciplinary steps taken	2022/2023	2021/2022	
	R'000	R'000	
Final written warnings issued to 5 SCM officials.	997	-	
<b>Total</b>	<b>997</b>	<b>-</b>	
<i>Final written warnings were due to identified transaction not having element of fraud or criminality.</i>			

## 1.2. Fruitless and wasteful expenditure

### a) Reconciliation of fruitless and wasteful expenditure

Description	2022/2023	2021/2022
	R'000	R'000
Opening balance	572	2 106
Prior period error	0	0
As restated	572	2 106
Add: Fruitless and wasteful expenditure confirmed	100	317
Less: Fruitless and wasteful expenditure written off	(74)	(1 849)
Less: Fruitless and wasteful expenditure recoverable	(113)	(2)
<b>Closing balance</b>	<b>485</b>	<b>572</b>

*Included in the amount R113 thousand for is R2 thousand that was recovered during the financial year.*

### Reconciling notes

Description	2022/2023	2021/2022
	R'000	R'000
Fruitless and wasteful expenditure that was under assessment in 2022/2023 and 2021/2022	0	0
Fruitless and wasteful expenditure that relates to 2021/22 and identified in 2022/23	0	0
Fruitless and wasteful expenditure for the current year	100	317
<b>Total</b>	<b>100</b>	<b>317</b>

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

Description <sup>1</sup>	2022/2023	2021/2022
	R'000	R'000
Fruitless and wasteful expenditure under assessment	4 228	0
Fruitless and wasteful expenditure under determination	485	572
Fruitless and wasteful expenditure under investigation	0	0
<b>Total<sup>2</sup></b>	<b>4 713</b>	<b>572</b>

*Fruitless and wasteful expenditure relating to prior year was assessed and is now at determination stage. Some on the transactions were also written off in the current financial year.*

**c) Details of current and previous year fruitless and wasteful expenditure recovered**

Description	2022/2023	2021/2022
	R'000	R'000
Fruitless and wasteful expenditure recovered	2	2
<b>Total</b>	<b>2</b>	<b>2</b>

*Fruitless and wasteful expenditure recovered relate to no show by two officials (One official in each financial year).*

**d) Details of current and previous year fruitless and wasteful expenditure not recovered and written off**

Description	2022/2023	2021/2022
	R'000	R'000
Fruitless and wasteful expenditure written off	74	1 849
<b>Total</b>		

*Fruitless and wasteful expenditure written off relate to interest, penalties and labour dispute payment (Labour dispute payment was in the prior year only. The amount were written off through submissions/recommendations by the loss control function.*

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

Disciplinary steps taken
R'000
<b>Total</b>

<sup>1</sup> Group similar items

<sup>2</sup> Total unconfirmed fruitless and wasteful expenditure (assessment), losses (determination), and criminal conduct (investigation)

### 1.3. Unauthorised expenditure

#### a) Reconciliation of unauthorised expenditure

Description	2022/2023	2021/2022
	R'000	R'000
Opening balance	0	0
Add: unauthorised expenditure confirmed	0	0
Less: unauthorised expenditure approved with funding	0	0
Less: unauthorised expenditure approved without funding	0	0
Less: unauthorised expenditure recoverable	0	0
Less: unauthorised not recovered and written off <sup>3</sup>	0	0
<b>Closing balance</b>	<b>0</b>	<b>0</b>

#### Reconciling notes

Description	2022/2023	2021/2022
	R'000	R'000
Unauthorised expenditure that was under assessment in 20XX/YY	0	0
Unauthorised expenditure that relates to 20XX/YY and identified in 20YY/ZZ	0	0
Unauthorised expenditure for the current year	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

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

Description <sup>4</sup>	2022/2023	2021/2022
	R'000	R'000
Unauthorised expenditure under assessment	0	0
Unauthorised expenditure under determination	0	0
Unauthorised expenditure under investigation	0	0
<b>Total<sup>5</sup></b>	<b>0</b>	<b>0</b>

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

#### a) Details of current and previous year material losses through criminal conduct

Material losses through criminal conduct	2022/2023	2021/2022
	R'000	R'000
Theft	0	0

<sup>3</sup> This amount may only be written off against available savings

<sup>4</sup> Group similar items

<sup>5</sup> Total unconfirmed unauthorised expenditure (assessment), losses (determination), and criminal conduct (investigation)



Other material losses	0	0
Less: Recovered	0	0
Less: Not recovered and written off	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

*Include discussion here where deemed relevant.*

**b) Details of other material losses**

Nature of other material losses	2022/2023	2021/2022
	R'000	R'000
<i>(Group major categories, but list material items)</i>		
<b>Total</b>	<b>0</b>	<b>0</b>

**c) Other material losses recovered**

Nature of losses	2022/2023	2021/2022
	R'000	R'000
<i>(Group major categories, but list material items)</i>		
<b>Total</b>	<b>0</b>	<b>0</b>

**d) Other material losses written off**

Nature of losses	2022/2023	2021/2022
	R'000	R'000
<i>(Group major categories, but list material items)</i>		
<b>Total</b>	<b>0</b>	<b>0</b>

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

Description	Number of invoices	Consolidated Value
		R'000
Valid invoices received	4986	486 634
Invoices paid <b>within</b> 30 days or agreed period	4150	463 211
Invoices paid <b>after</b> 30 days or agreed period	836	23 422
Invoices older than 30 days or agreed period ( <i>unpaid and without dispute</i> )	0	0
Invoices older than 30 days or agreed period ( <i>unpaid and in dispute</i> )	0	0

836 include invoices that had supplier related queries as well as those that were as a result of system failures due to mainframe being down.

## 3. SUPPLY CHAIN MANAGEMENT

### 3.1. Procurement by other means

Project description	Name of supplier	Type of procurement by other means	Contract number	Value of contract R'000
Security services	Vanguard	Participation with other organs of state: Mmabana Arts Culture and Sports Foundation	MACSF 002/2019	4 071
Security services	White Leopard	Participation with other organs of state: Mmabana Arts Culture and Sports Foundation	MACSF 006/2019	1 335
Security services	Dephetogo Trading	Participation with other organs of state: Mmabana Arts Culture and Sports Foundation	MACSF 004/2019	1 661
Rental of photocopying machines	Bidvest	Participation with other organs of state: National Treasury	RT3-2022	3 600
Cleaning chemicals	Various	Participation with other organs of state: Provincial Treasury	NWP296/19	As per price list.
Cleaning equipment	Various	Participation with other organs of state: Provincial Treasury	NWP297/19	As per price list.
Recruitment services	Kone Staffing Solutions	Participation with other organs of state: Provincial Treasury	NWP178/22	As per price list.
<b>Total</b>				

### 3.2. Contract variations and expansions

Project description	Name of supplier	Contract modification type (Expansion or Variation)	Contract number	Original contract value	Value of previous contract expansion/s or variation/s (if applicable)	Value of current contract expansion or variation
				R'000	R'000	R'000
Construction of the Manthe Multi Purpose Indoor Sports Facility	Lekoma Theoda JV Contractors	Variation	SAC101/2011	9 510	7 875	5 617
Security services	Vanguard Integrated Services	Expansion	MACSF002/2019	4 071	0	145
<b>Total</b>				<b>13 581</b>	<b>7 875</b>	<b>5 762</b>

# PART F

## FINANCIAL INFORMATION





**Report of the auditor-general to the North West Provincial Legislature  
on vote no. 4: North West Department of Arts, Culture, Sports and  
Recreation**

**Report on the audit of the financial statements**

**Opinion**

1. I have audited the financial statements of the North West Department of Arts, Culture, Sports and Recreation set out on pages 147 to 220, which comprise the appropriation statement, statement of financial position as at 31 March 2023, statement of financial performance, statement of changes in net assets and cash flow statement for the year then ended, as well as notes to the financial statements, including a summary of significant accounting policies.
2. In my opinion, the financial statements present fairly, in all material respects, the financial position of the North West Department of Arts, Culture, Sports and Recreation as at 31 March 2023 and its financial performance and cash flows for the year then ended in accordance with Modified Cash Standard (MCS) prescribed by National Treasury and the requirements of the Public Finance Management Act 1 of 1999 (PFMA) and the Division of Revenue Act 9 of 2021 (Dora).
3. I conducted my audit in accordance with the International Standards on Auditing (ISAs). My responsibilities under those standards are further described in the responsibilities of the auditor-general for the audit of the financial statements section of my report.
4. I am independent of the department in accordance with the International Ethics Standards Board for Accountants' *International code of ethics for professional accountants (including International Independence Standards)* (IESBA code) as well as other ethical requirements that are relevant to my audit in South Africa. I have fulfilled my other ethical responsibilities in accordance with these requirements and the IESBA code.
5. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion

**Emphasis of matters**

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

**Irregular expenditure**

7. As disclosed in note 30 to the financial statements, the department incurred irregular expenditure of R33 394 000, as it did not follow proper tender process.



#### Underspending of the grant

8. As disclosed in the appropriation statement and in note 45 to the financial statements, the department materially underspent the Community Library Conditional Grant by R33 572 000 due to the delay in appointing the service providers to construct new libraries.

#### Other matters

9. I draw attention to the matters below. My opinion is not modified in respect of these matters.

#### National Treasury Instruction Note No. 4 of 2022-23: PFMA Compliance and Reporting Framework

10. On 23 December 2022 National Treasury issued *Instruction Note No. 4: PFMA Compliance and Reporting Framework of 2022-23* in terms of section 76(1)(b), (e) and (f), 2(e) and (4)(a) and (c) of the PFMA which came into effect on 3 January 2023. The PFMA Compliance and Reporting Framework also addresses the disclosure of unauthorised expenditure, irregular expenditure and fruitless and wasteful expenditure (UIFW expenditure). Among the effects of this framework is that irregular and fruitless and wasteful expenditure incurred in previous financial years and not addressed is no longer disclosed in the disclosure notes of the annual financial statements, only the current year and prior year figures are disclosed in note 30 to the financial statements. The movements in respect of irregular expenditure and fruitless and wasteful expenditure are no longer disclosed in the notes to the annual financial statements of the department. The disclosure of these movements (e.g. condoned, recoverable, removed, written off, under assessment, under determination and under investigation) are now included as part of other information in the annual report of the department. I do not express an opinion on the disclosure of irregular expenditure and fruitless and wasteful expenditure in the annual report.

#### Unaudited supplementary schedules

11. The supplementary information set out on pages 221 to 230 does not form part of the financial statements and is presented as additional information. I have not audited these schedules and, accordingly, I do not express an opinion on them.

#### Responsibilities of the accounting officer for the financial statements

12. The accounting officer is responsible for the preparation and fair presentation of the financial statements in accordance with the Modified Cash Standard (MCS) and the requirements of the Public Finance Management Act 1 of 1999 (PFMA) and the Division of Revenue Act 9 of 2021 (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.
13. In preparing the financial statements, the accounting officer is responsible for assessing the department's ability to continue as a going concern ; disclosing, as applicable, matters relating to going concern; and using the going concern basis of accounting unless the appropriate governance structure either intends to liquidate the department or to cease operations, or has no realistic alternative but to do so.

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

14. 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.
15. 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 annual performance report

16. In accordance with the Public Audit Act 25 of 2004 (PAA) and the general notice issued in terms thereof, I must audit and report on the usefulness and reliability of the reported performance information against predetermined objectives for the selected material performance indicators presented in the annual performance report. The accounting officer is responsible for the preparation of the annual performance report.
17. I selected the following material performance indicators related to programme 2 - cultural affairs, programme 3 - library and archives services and programme 4 - sports and recreation) presented in the annual performance report for the year ended 31 March 2023. I selected those indicators that measure the department's performance on its primary mandated functions and that are of significant national, community or public interest.
  - 2.2 - Number of emerging creative industries practitioners developed through mentorship programme.
  - 2.3 - Number of cultural and creative industries practitioners developed through capacity building programme.
  - 2.4 - Number of artists placed in schools per year.
  - 2.5 - Number of structures in the creative and cultural industries supported.
  - 2.6 - Number of events in the creative and cultural industries organised.
  - 2.7 - Number of physical structures beautified through the arts
  - 2.8 - Number of community conversations/dialogues implemented to foster social interaction per year
  - 2.9 - Number of facilities upgraded.
  - 2.10 - Number of museums and heritage educational programmes implemented.
  - 2.11 - Number of heritage sites developed.



- 2.13 - Number of public awareness activations on the “I AM THE FLAG CAMPAIGN”
- 3.1 - Number of libraries established per year.
- 3.3 - Number of indigenous language books narrated into audio books.
- 3.4 - Number of archival groups arranged for retrieval.
- 3.5 - Number of records classification systems approved.
- 3.6 - Number of public awareness programmes conducted in archives
- 3.7 - Number of oral history programmes conducted.
- 3.8 - Number of approved records classification systems allocated with disposal authorities.
- 4.1 - Number of sports activity coordinators contracted.
- 4.2 - Number of people trained in sports and recreation programmes.
- 4.3 - Number of learners participating at the district school sport tournaments.
- 4.4 - Number of athletes supported by the sports academy.
- 4.5 - Number of schools, hubs and clubs provided with equipment or attire as per established norms and standards.
- 4.6 - Number of sports and recreation structures supported.
- 4.7 - Number of recreation centres maintained.

18. I evaluated the reported performance information for the selected material performance indicators against the criteria developed from the performance management and reporting framework, as defined in the general notice. When an annual performance report is prepared using these criteria, it provides useful and reliable information and insights to users on the department's planning and delivery on its mandate and objectives.

19. I performed procedures to test whether:

- the indicators used for planning and reporting on performance can be linked directly to the department's mandate and the achievement of its planned objectives.
- the indicators are well defined and verifiable to ensure that they are easy to understand and apply consistently and that I can confirm the methods and processes to be used for measuring achievements
- the targets linked directly to the achievement of the indicators and are specific, time bound and measurable to ensure that it is easy to understand what should be delivered and by when, the required level of performance as well as how performance will be evaluated

- the indicators and targets reported on in the annual performance report are the same as what was committed to in the approved initial or revised planning documents
- the reported performance information is presented in the annual performance report in the prescribed manner
- there are adequate supporting evidence for the achievements reported and for the reasons provided for any over- or underachievement of targets.

20. I performed the procedures for the purpose of reporting material findings only.

21. I did not identify any material findings on the reported performance information for the selected material performance indicators.

## Other matters

22. I draw attention to the matters below.

## Achievement of planned targets

23. The annual performance report includes information on reported achievements against planned targets and provides explanations for over- and under-achievements. This information should be considered in the context of the material findings on the reported performance information.

## Material misstatements

24. I identified material misstatements in the annual performance report submitted for auditing. These material misstatements were in the reported performance information for programme 2 – arts and culture, programme 3 - library and archives services and programme 4 - sports and recreation. Management subsequently corrected the misstatements and I did not include any material findings in this report.

## Report on compliance with legislation

25. In accordance with the PAA and the general notice issued in terms thereof, I must audit and report on compliance with applicable legislation relating to financial matters, financial management and other related matters. The accounting officer is responsible for the department's compliance with legislation.

26. 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.

27. Through an established AGSA process, I selected requirements in key legislation for compliance testing that are relevant to the financial and performance management of the department, clear to allow consistent measurement and evaluation, while also sufficiently detailed and readily available to report in an understandable manner. The selected legislative requirements are included in the annexure to this auditor's report.



28. The material findings on compliance with the selected legislative requirements, presented per compliance theme, are as follows:

## Strategic planning and performance management

29. Specific information systems were not implemented to enable the monitoring of progress made towards achieving targets, core objectives and service delivery as required by public service regulation 25(1)(e)(i) and (iii).

## Other information in the annual report

30. The accounting officer is responsible for the other information included in the annual report. The other information referred to does not include the financial statements, the auditor's report and those selected material indicators in the scoped-in programmes presented in the annual performance report that have been specifically reported on in this auditor's report.
31. My opinion on the financial statements, the report on the findings of the annual performance report and the report on compliance with legislation do not cover the other information included in the annual report and I do not express an audit opinion or any form of assurance conclusion on it.
32. My responsibility is to read this other information and, in doing so, consider whether it is materially inconsistent with the financial statements and the selected material indicators in the scoped-in programmes presented in the annual performance report, or my knowledge obtained in the audit, or otherwise appears to be materially misstated.
33. I did not receive the other information prior to the date of this auditor's report. When I do receive and read this information, if I conclude that there is a material misstatement therein, I am required to communicate the matter to those charged with governance and request that the other information be corrected. If the other information is not corrected, I may have to retract this auditor's report and re-issue an amended report as appropriate. However, if it is corrected this will not be necessary.

## Internal control deficiencies

34. 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.
35. The matters reported below are limited to the significant internal control deficiencies that resulted in material findings on the annual performance report and the material findings on compliance with legislation included in this report.
36. Leadership did not adequately exercise oversight responsibility regarding performance reporting, compliance and the related internal controls, the department did not have sufficient monitoring and review internal controls to ensure that annual performance report is free from material misstatements.



37. The department did not have sufficient internal controls to review and monitor compliance with applicable laws and regulations.

Other reports

38. I draw attention to the following engagements conducted by various parties. These reports did not form part of my opinion on the financial statements or my findings on the reported performance information or compliance with legislation.
39. The office of Public Protector has instituted an investigation in respect of a complaint received on the 24 October 2022 relating to allegations of the undue delay to handover and launch the Itsoseng recording studio, and failure to pay security guards engaged through Extended Public Works Programme (EPWP), The investigation was still in progress at the date of this audit report.
40. The department requested the North West Office of the Premier to conduct an investigation on cultural villages and lost building materials to ascertain the possible fruitless and wasteful expenditure with recommendations of consequence management to be implemented, the request was made on 31 October 2022 and investigation was still in progress at the date of this audit report.

Auditor General

Rustenburg

31 July 2023



AUDITOR - GENERAL  
SOUTH AFRICA

*Auditing to build public confidence*

## **Annexure to the auditor's report**

The annexure includes the following:

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

### **Auditor-general's responsibility for the audit**

#### **Professional judgement and professional scepticism**

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

#### **Financial statements**

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

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

### Communication with those charged with governance

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

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



## Compliance with legislation – selected legislative requirements

The selected legislative requirements are as follows:

Legislation	Sections or regulations
Public Finance Management Act No.1 of 1999 (PFMA)	<p>Section 1</p> <p>Section 38(1)(a)(iv); 38(1)(b);38(1)(c);38(1)(c)(i); 38(1)(c)(ii); 38(1)(d); 38(1)(h)(iii);</p> <p>Section 39(1)(a); 39(2)(a);</p> <p>Section 40(1)(a); 40(1)(b); 40(1)(c)(i)</p> <p>Section 43(4); 44; 44 (1) and (2) ; 45(b);</p> <p>Section 50(3); 50(3)(a)</p>
Treasury Regulations for departments, trading entities, constitutional institutions and public entities (TR)	<p>Treasury Regulation 4.1.1; 4.1.3</p> <p>Treasury Regulation 5.1.1; 5.2.1; 5.2.3(a); 5.2.3(d); 5.3.1</p> <p>Treasury Regulation 6.3.1(a); 6.3.1(b); 6.3.1(c'); 6.3.1(d); 6.4.1(b)</p> <p>Treasury Regulation 7.2.1</p> <p>Treasury Regulation 8.1.1; 8.2.1; 8.2.2; 8.2.3; 8.4.1</p> <p>Treasury Regulation 9.1.1; 9.1.4</p> <p>Treasury Regulation 10.1.1(a); 10.1.2</p> <p>Treasury Regulation 11.4.1; 11.4.2; 11.5.1</p> <p>Treasury Regulation 12.5.1</p> <p>Treasury Regulation 15.10.1.2(c')</p> <p>Treasury Regulation 16A3.1 ; 16A 3.2; 16A 3.2(a); 16A 6.1; 16A6.2(a) ,(b) &amp; (e) ; 16A 6.3(a); 16A 6.3(a)(i);16A 6.3(b); 16A 6.3(c);16A6.3(d) ; 16A 6.3(e); 16A 6.4; 16A 6.5; 16A 6.6; 16A7.1; 16A.7.3; 16A.7.6; 16A.7.7; TR 16A8.2 (1) and (2); 16A 8.3 16A8.3 (d); 16A 8.4; 16A9; 16A9.1; 16A9.1(b)(ii);16A9.1 (c); 16A 9.1(d); 16A 9.1(e); 116A9.2; 16A9.2(a)(ii) &amp;(iii); 16A9.1(f).</p> <p>Treasury Regulation 17.1.1</p> <p>Treasury Regulation 18.2</p> <p>Treasury Regulation 19.8.4</p>
Division of Revenue Act No. 5 of 2022	<p>DoRA 11(6)(a)</p> <p>DoRA 12(5)</p> <p>DoRA 16(1)</p> <p>DoRA 16(3)</p> <p>DoRA 16(3)(a)(i)</p>

Legislation	Sections or regulations
	DoRA 16(3)(a)(ii)(bb)
Public service regulation	Public service regulation 13(c );18; 18 (1) and (2); 25(1)(e)(i); 25(1)(e)(iii)
Prevention and Combating of Corrupt Activities Act No.12 of 2004 (PRECCA)	Section 29 Section 34(1)
Construction Industry Development Board Act No.38 of 2000 (CIDB)	Section 18(1)
Construction Industry Development Board Regulations	CIDB regulation 17; 25(1); 25 (5) & 25(7A)
PPPFA	Section 1(i); 2.1(a); 2.1(b); 2.1(f)
PPR 2017	Paragraph 4.1; 4.2 Paragraph 5.1; 5.3; 5.6; 5.7 Paragraph 6.1; 6.2; 6.3; 6.5; 6.6; 6.8 Paragraph 7.1; 7.2; 7.3; 7.5; 7.6; 7.8 Paragraph 8.2; 8.5 Paragraph 9.1; 9.2 Paragraph 10.1; 10.2 Paragraph 11.1; 11.2 Paragraph 12.1 and 12.2
PPR 2022	Paragraph 3.1 Paragraph 4.1; 4.2; 4.3; 4.4 Paragraph 5.1; 5.2; 5.3; 5.4
SITA ACT	Section 7(3) Section 7(6)(b) Section 20(1)(a)(l)
SITA regulations	Regulation 8.1.1 (b); 8.1.4; 8.1.7 Regulation 9.6; 9.4 Regulation 12.3 Regulation 13.1 (a) Regulation 14.1; 14.2
PFMA SCM Instruction no. 09 of 2022/2023	Paragraph 3.1; 3.3 (b); 3.3 (c ); 3.3 (e ); 3.6
National Treasury Instruction No.1 of 2015/16	Paragraph 3.1; 4.1; 4.2
NT SCM Instruction Note 03 2021/22	Paragraph 4.1; 4.2 (b); 4.3; 4.4; 4.4 (a);4.4 (c) - (d); 4.6 Paragraph 5.4 Paragraph 7.2; 7.6
NT SCM Instruction 4A of 2016/17	Paragraph 6
NT SCM Instruction Note 03 2019/20	Par 5.5.1(vi); Paragraph 5.5.1(x);
NT SCM Instruction Note 11 2020/21	Paragraph 3.1; 3.4 (a) and (b); 3.9; 6.1;6.2;6.7



Legislation	Sections or regulations
NT SCM Instruction note 2 of 2021/22	Paragraph 3.2.1; 3.2.2; 3.2.4(a) and (b) ; 3.3.1; 3.2.2 Paragraph 4.1
PFMA SCM Instruction 04 of 2022/23	Paragraph 4(1); 4(2); 4(4)
Practice Note 5 of 2009/10	Paragraph 3.3
PFMA SCM instruction 08 of 2022/23	Paragraph 3.2 Paragraph 4.3.2 and 4.3.3
Competition Act	Section 4(1)(b)(ii)
NT instruction note 4 of 2015/16	Paragraph 3.4
NT instruction 3 of 2019/20 - Annexure A	Section 5.5.1 (iv) and (x)
Second amendment of NTI 05 of 2020/21	Paragraph 4.8; 4.9 ; 5.1 ; 5.3
Erratum NTI 5 of 202/21	Paragraph 1
Erratum NTI 5 of 202/21	Paragraph 2
Practice note 7 of 2009/10	Paragraph 4.1.2
Practice note 11 of 2008/9	Paragraph 3.1 Paragraph 3.1 (b)
NT instruction note 1 of 2021/22	Paragraph 4.1
Public Service Act	Section 30 (1)

Department of Arts, Culture, Sports and Recreation

Vote 04

ACCOUNTING POLICIES

for the year ended 31 March 2023

**PART A: ACCOUNTING POLICIES**

**Financial Statement Presentation par .03(f)**

**Summary of significant accounting policies**

**[Concepts and Principles, Financial Statement Presentation]**

The financial statements have been prepared in accordance with the following policies, which have been applied consistently in all material aspects, unless otherwise indicated. Management has concluded that the financial statements present fairly the department's primary and secondary information.

The historical cost convention has been used, except where otherwise indicated. Management has used assessments and estimates in preparing the annual financial statements. These are based on the best information available at the time of preparation.

Where appropriate and meaningful, additional information has been disclosed to enhance the usefulness of the financial statements and to comply with the statutory requirements of the Public Finance Management Act (PFMA), Act 1 of 1999 (as amended by Act 29 of 1999), and the Treasury Regulations issued in terms of the PFMA and the annual Division of Revenue Act.

1	<b>Basis of preparation</b> <b>[Financial Statement Presentation]</b> The financial statements have been prepared in accordance with the Modified Cash Standard.
2	<b>Going concern</b> <b>[Financial Statement Presentation]</b> The financial statements have been prepared on a going concern basis.
3	<b>Presentation currency</b> <b>[Financial Statement Presentation]</b> Amounts have been presented in the currency of the South African Rand (R) which is also the functional currency of the department.
4	<b>Rounding</b> <b>[Financial Statement Presentation]</b> Unless otherwise stated financial figures have been rounded to the nearest one thousand Rand (R'000).
5	<b>Foreign currency translation</b> <b>[Cash Flow Statement, Expenditure, Revenue]</b> Cash flows arising from foreign currency transactions are translated into South African Rands using the spot exchange rates prevailing at the date of payment / receipt.
6	<b>Comparative information</b>
6.1	<b>Prior period comparative information</b> <b>[Financial Statement Presentation]</b>

	<p>Prior period comparative information has been presented in the current year's financial statements. Where necessary figures included in the prior period financial statements have been reclassified to ensure that the format in which the information is presented is consistent with the format of the current year's financial statements.</p>
<b>6.2</b>	<p><b>Current year comparison with budget</b></p> <p><i>[Appropriation Statement]</i></p> <p>A comparison between the approved, final budget and actual amounts for each programme and economic classification is included in the appropriation statement.</p>
<b>7</b>	<p><b>Revenue</b></p>
<b>7.1</b>	<p><b>Appropriated funds</b></p> <p><i>[Revenue, General Departmental Assets and Liabilities]</i></p> <p>Appropriated funds comprises of departmental allocations as well as direct charges against the revenue fund (i.e. statutory appropriation).</p> <p>Appropriated funds are recognised in the statement of financial performance on the date the appropriation becomes effective. Adjustments made in terms of the adjustments budget process are recognised in the statement of financial performance on the date the adjustments become effective.</p> <p>The net amount of any appropriated funds due to / from the relevant revenue fund at the reporting date is recognised as a payable / receivable in the statement of financial position.</p>
<b>7.2</b>	<p><b>Departmental revenue</b></p> <p><i>[Revenue, General Departmental Assets and Liabilities]</i></p> <p>Departmental revenue is recognised in the statement of financial performance when received and is subsequently paid into the relevant revenue fund, unless stated otherwise.</p> <p>Any amount owing to the relevant revenue fund at the reporting date is recognised as a payable in the statement of financial position.</p>
<b>7.3</b>	<p><b>Accrued departmental revenue</b></p> <p><i>[General Departmental Assets and Liabilities]</i></p> <p>Accruals in respect of departmental revenue (excluding tax revenue) are recorded in the notes to the financial statements when:</p> <ul style="list-style-type: none"> <li>it is probable that the economic benefits or service potential associated with the transaction will flow to the department; and</li> <li>the amount of revenue can be measured reliably.</li> </ul> <p>The accrued revenue is measured at the fair value of the consideration receivable.</p> <p>Accrued tax revenue (and related interest and / penalties) is measured at amounts receivable from collecting agents.</p> <p>Write-offs are made according to the department's debt write-off policy.</p>
<b>8</b>	<p><b>Expenditure</b></p>
<b>8.1</b>	<p><b>Compensation of employees</b></p>
<b>8.1.1</b>	<p><b>Salaries and wages</b></p> <p><i>[Expenditure]</i></p> <p>Salaries and wages are recognised in the statement of financial performance on the date of payment.</p>

8.1.2	<p><b>Social contributions</b></p> <p><i>[Expenditure]</i></p> <p>Social contributions made by the department in respect of current employees are recognised in the statement of financial performance on the date of payment.</p> <p>Social contributions made by the department in respect of ex-employees are classified as transfers to households in the statement of financial performance on the date of payment.</p>
8.2	<p><b>Other expenditure</b></p> <p><i>[Expenditure]</i></p> <p>Other expenditure (such as goods and services, transfers and subsidies and payments for capital assets) is recognised in the statement of financial performance on the date of payment. The expense is classified as a capital expense if the total consideration paid is more than the capitalisation threshold.</p>
8.3	<p><b>Accruals and payables not recognised</b></p> <p><i>[General Departmental Assets and Liabilities]</i></p> <p>Accruals and payables not recognised are recorded in the notes to the financial statements at cost at the reporting date.</p>
8.4	<p><b>Leases</b></p>
8.4.1	<p><b>Operating leases</b></p> <p><i>[Leases]</i></p> <p>Operating lease payments made during the reporting period are recognised as current expenditure in the statement of financial performance on the date of payment. Operating lease payments received are recognised as departmental revenue.</p> <p>The operating lease commitments are recorded in the notes to the financial statements.</p>
8.4.2	<p><b>Finance leases</b></p> <p><i>[Leases]</i></p> <p>Finance lease payments made during the reporting period are recognised as capital expenditure in the statement of financial performance on the date of payment. Finance lease payments received are recognised as departmental revenue.</p> <p>The finance lease commitments are recorded in the notes to the financial statements and are not apportioned between the capital and interest portions.</p> <p>Finance lease assets acquired at the end of the lease term are recorded and measured at the lower of:</p> <ul style="list-style-type: none"> <li>• cost, being the fair value of the asset; or</li> <li>• the sum of the minimum lease payments made, including any payments made to acquire ownership at the end of the lease term, excluding interest.</li> </ul>
9	<p><b>Aid Assistance</b></p>
9.1	<p><b>Aid assistance received</b></p> <p><i>[Revenue, General Departmental Assets and Liabilities]</i></p> <p>Aid assistance received in cash is recognised in the statement of financial performance when received. In-kind aid assistance is recorded in the notes to the financial statements on the date of receipt and is measured at fair value.</p> <p>Aid assistance not spent for the intended purpose and any unutilised funds from aid assistance that are required to be refunded to the donor are recognised as a payable in the statement of financial position.</p>
9.2	<p><b>Aid assistance paid</b></p> <p><i>[Expenditure, General Departmental Assets and Liabilities]</i></p>



	Aid assistance paid is recognised in the statement of financial performance on the date of payment. Aid assistance payments made prior to the receipt of funds are recognised as a receivable in the statement of financial position.
<b>10</b>	<b>Cash and cash equivalents</b> <b>[General Departmental Assets and Liabilities, Cash Flow Statement]</b> <p>Cash and cash equivalents are stated at cost in the statement of financial position.</p> <p>Bank overdrafts are shown separately on the face of the statement of financial position as a current liability.</p> <p>For the purposes of the cash flow statement, cash and cash equivalents comprise cash on hand, deposits held, other short-term highly liquid investments and bank overdrafts.</p>
<b>11</b>	<b>Prepayments and advances</b> <b>[General Departmental Assets and Liabilities]</b> <p>Prepayments and advances are recognised in the statement of financial position when the department receives or disburses the cash.</p> <p>Prepayments and advances are initially and subsequently measured at cost.</p> <p>&lt;Indicate when prepayments and advances are expensed and under what circumstances.&gt;</p>
<b>12</b>	<b>Loans and receivables</b> <b>[General Departmental Assets and Liabilities]</b> <p>Loans and receivables are recognised in the statement of financial position at cost plus accrued interest, where interest is charged, less amounts already settled or written-off. Write-offs are made according to the department's write-off policy.</p>
<b>13</b>	<b>Investments</b> <b>[General Departmental Assets and Liabilities]</b> <p>Investments are recognised in the statement of financial position at cost.</p>
<b>14</b>	<b>Financial assets</b>
<b>14.1</b>	<b>Financial assets (not covered elsewhere)</b> <b>[General Departmental Assets and Liabilities]</b> <p>A financial asset is recognised initially at its cost plus transaction costs that are directly attributable to the acquisition or issue of the financial asset.</p> <p>At the reporting date, a department shall measure its financial assets at cost, less amounts already settled or written-off, except for recognised loans and receivables, which are measured at cost plus accrued interest, where interest is charged, less amounts already settled or written-off.</p>
<b>14.2</b>	<b>Impairment of financial assets</b> <b>[General Departmental Assets and Liabilities]</b> <p>Where there is an indication of impairment of a financial asset, an estimation of the reduction in the recorded carrying value, to reflect the best estimate of the amount of the future economic benefits expected to be received from that asset, is recorded in the notes to the financial statements.</p>
<b>15</b>	<b>Payables</b> <b>[General Departmental Assets and Liabilities]</b> <p>Payables recognised in the statement of financial position are recognised at cost.</p>
<b>16</b>	<b>Capital Assets</b>
<b>16.1</b>	<b>Immovable capital assets</b>

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

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

	<p>Irregular expenditure is recorded in the notes to the financial statements when confirmed after its assessment. The amount recorded is equal to the value of the irregular expenditure incurred unless it is impracticable to determine, in which case reasons therefor are provided in the note.</p> <p>Irregular expenditure is reduced from the note when it is either condoned by the relevant authority, transferred to receivables for recovery, not condoned and removed or written-off.</p> <p>Irregular expenditure receivables are measured at the amount that is expected to be recoverable and are de-recognised when settled or subsequently written-off as irrecoverable.</p>
21	<p><b>Changes in accounting estimates and errors</b></p> <p><i>[Accounting Policies, Estimates and Errors]</i></p> <p>Changes in accounting estimates are applied prospectively in accordance with MCS requirements.</p> <p>Correction of errors is applied retrospectively in the period in which the error has occurred in accordance with MCS requirements, except to the extent that it is impracticable to determine the period-specific effects or the cumulative effect of the error. In such cases the department shall restate the opening balances of assets, liabilities and net assets for the earliest period for which retrospective restatement is practicable.</p>
22	<p><b>Events after the reporting date</b></p> <p><i>[Events after the Reporting Date]</i></p> <p>Events after the reporting date that are classified as adjusting events have been accounted for in the financial statements. The events after the reporting date that are classified as non-adjusting events after the reporting date have been disclosed in the notes to the financial statements.</p>
23	<p><b>Principal-Agent arrangements</b></p> <p><i>[Accounting by Principals and Agents]</i></p> <p>The department is party to a principal-agent arrangement for [include details here]. In terms of the arrangement the department is the [principal / agent] and is responsible for [include details here]. All related revenues, expenditures, assets and liabilities have been recognised or recorded in terms of the relevant policies listed herein. Additional disclosures have been provided in the notes to the financial statements where appropriate.</p>
24	<p><b>Departures from the MCS requirements</b></p> <p><i>[Preface to the Modified Cash Standard]</i></p> <p><i>[Insert information on the following: that management has concluded that the financial statements present fairly the department's primary and secondary information; that the department complied with the Standard except that it has departed from a particular requirement to achieve fair presentation; and the requirement from which the department has departed, the nature of the departure and the reason for departure.]</i></p>
25	<p><b>Capitalisation reserve</b></p> <p>The capitalisation reserve comprises of financial assets and/or liabilities originating in a prior reporting period but which are recognised in the statement of financial position for the first time in the current reporting period. Amounts are recognised in the capitalisation reserves when identified in the current period and are transferred to the National/Provincial Revenue Fund when the underlying asset is disposed and the related funds are received.</p>
26	<p><b>Recoverable revenue</b></p> <p>Amounts are recognised as recoverable revenue when a payment made in a previous financial year becomes recoverable from a debtor in the current financial year. Amounts are either transferred to the National/Provincial Revenue Fund when recovered or are transferred to the statement of financial performance when written-off.</p>
27	<p><b>Related party transactions</b></p> <p><i>[Related Party Disclosures]</i></p> <p>Related party transactions within the Minister/MEC's portfolio are recorded in the notes to the financial statements when the transaction is not at arm's length.</p> <p>The number of individuals and the full compensation of key management personnel is recorded in the notes to the financial statements.</p>



28	<p><b>Inventories</b> <i>(Effective from date determined in a Treasury Instruction)</i></p> <p><b>[Inventories]</b></p> <p>At the date of acquisition, inventories are recognised at cost in the statement of financial performance.</p> <p>Where inventories are acquired as part of a non-exchange transaction, the inventories are measured at fair value as at the date of acquisition.</p> <p>Inventories are subsequently measured at the lower of cost and net realisable value or where intended for distribution (or consumed in the production of goods for distribution) at no or a nominal charge, the lower of cost and current replacement value.</p> <p>The cost of inventories is assigned by using the weighted average cost basis.</p>
29	<p><b>Public-Private Partnerships</b></p> <p><b>[Financial Statement Presentation]</b></p> <p>Public Private Partnerships are accounted for based on the nature and or the substance of the partnership. The transaction is accounted for in accordance with the relevant accounting policies.</p> <p>A summary of the significant terms of the PPP agreement, the parties to the agreement, and the date of commencement thereof together with the description and nature of the concession fees received, the unitary fees paid, rights and obligations of the department are recorded in the notes to the financial statements.</p>
30	<p><b>Employee benefits</b></p> <p><b>[General Departmental Assets and Liabilities]</b></p> <p><b>[Provisions and Contingents]</b></p> <p>The value of each major class of employee benefit obligation (accruals, payables not recognised and provisions) is disclosed in the Employee benefits note.</p>
31	<p><b>Transfer of functions</b></p> <p><b>[Transfer of Functions]</b></p> <p>Transfer of functions are accounted for by the acquirer by recognising or recording assets acquired and liabilities assumed at their carrying amounts at the date of transfer.</p> <p>Transfer of functions are accounted for by the transferor by derecognising or removing assets and liabilities at their carrying amounts at the date of transfer.</p>
32	<p><b>Mergers</b></p> <p><b>[Mergers]</b></p> <p>Mergers are accounted for by the combined department by recognising or recording assets acquired and liabilities assumed at their carrying amounts at the date of the merger.</p> <p>Mergers are accounted for by the combining departments by derecognising or removing assets and liabilities at their carrying amounts at the date of the merger.</p>

## NORTH WEST: ARTS, CULTURE, SPORTS AND RECREATION Appropriation Statement for the year ended 31 March 2023

Appropriation per programme									
	2022/23							2021/22	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
Voted funds and Direct charges	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
<b>Programme</b>									
1. <a href="#">ADMINISTRATION</a>	120,353	-	2,100	122,453	119,905	2,548	97.9%	107,310	107,069
2. <a href="#">CULTURAL AFFAIRS</a>	261,596	-	(12,077)	249,519	241,502	8,017	96.8%	240,254	239,769
3. <a href="#">LIBRARY AND ARCHIVE SERVICES</a>	219,577	-	(2,848)	216,729	180,549	36,180	83.3%	195,588	159,827
4. <a href="#">SPORTS AND RECREATION</a>	175,547	-	12,825	188,372	183,689	4,683	97.5%	151,658	149,186
<b>Programme sub total</b>	<b>777,073</b>	<b>-</b>	<b>-</b>	<b>777,073</b>	<b>725,645</b>	<b>51,428</b>	<b>93.4%</b>	<b>694,810</b>	<b>655,851</b>
<b>Statutory Appropriation</b>	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>777,073</b>	<b>-</b>	<b>-</b>	<b>777,073</b>	<b>725,645</b>	<b>51,428</b>	<b>93.4%</b>	<b>694,810</b>	<b>655,851</b>
<b>Reconciliation with Statement of Financial Performance</b>									
<b>Add:</b>									
Departmental receipts				1,314				606	
NRF Receipts				-				-	
Aid assistance				-				-	
<b>Actual amounts per Statement of Financial Performance (Total)</b>				<b>778,387</b>				<b>695,416</b>	
<b>Add:</b>									
Aid assistance					-				-
Prior year unauthorised expenditure approved without funding									
<b>Actual amounts per Statement of Financial Performance Expenditure</b>					<b>725,645</b>				<b>655,851</b>

Appropriation per economic classification									
	2022/23							2021/22	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
<b>Current payments</b>	<b>508,763</b>	<b>(614)</b>	<b>1,925</b>	<b>510,074</b>	<b>492,714</b>	<b>17,360</b>	<b>96.6%</b>	<b>450,585</b>	<b>435,373</b>
Compensation of employees	276,287	(5,106)	(5,100)	266,081	263,564	2,517	99.1%	271,892	267,690
Salaries and wages	244,434	(6,029)	(5,100)	233,305	231,155	2,150	99.1%	239,156	235,600
Social contributions	31,853	923	-	32,776	32,409	367	98.9%	32,736	32,090
Goods and services	232,257	4,492	7,025	243,774	229,093	14,681	94.0%	178,648	167,665
Administrative fees	5,292	1,330	277	6,899	6,700	199	97.1%	4,540	4,499
Advertising	2,579	568	-	3,167	3,090	107	96.0%	4,585	4,561
Minor assets	562	(5)	-	557	535	22	96.1%	421	390
Audit costs: External	5,735	257	-	5,992	5,992	-	100.0%	5,297	5,297
Bursaries: Employees	1,975	40	-	2,015	2,014	1	100.0%	1,071	1,007
Catering: Departmental activities	15,159	(142)	-	15,017	14,772	245	98.4%	12,168	12,031
Communication (G&S)	6,372	387	-	6,759	6,582	177	97.4%	6,941	6,928
Computer services	5,609	(486)	-	5,123	4,081	1,042	79.7%	4,189	4,147
Consultants: Business and advisory services	1,804	(999)	-	805	762	43	94.7%	131	131
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	250	(87)	-	163	163	-	100.0%	271	270
Contractors	25,479	(1,023)	-	24,456	24,297	159	99.3%	9,088	9,043
Agency and support / outsourced services	294	1,820	-	2,114	1,854	260	87.7%	-	-
Entertainment	60	-	-	60	60	-	100.0%	-	-
Fleet services (including government motor transport)	4,585	665	370	5,620	5,444	176	96.9%	4,635	4,597
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	198	(76)	-	122	122	-	100.0%	357	356
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	5,917	3,222	-	9,139	9,124	15	99.8%	9,781	9,757
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medsas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	20,800	3,965	-	24,765	18,523	6,242	74.8%	16,958	9,195
Consumable supplies	3,949	2,430	-	6,379	5,803	576	91.0%	4,223	4,019
Consumable: Stationery, printing and office supplies	2,074	161	-	2,235	1,947	288	87.1%	1,826	1,797
Operating leases	9,293	1,268	-	10,561	10,431	130	98.8%	8,699	8,629
Property payments	57,796	(11,750)	1,730	47,776	44,535	3,241	93.2%	35,957	34,010
Transport provided: Departmental activity	14,144	-	-	16,131	16,019	112	99.3%	13,381	13,199
Travel and subsistence	29,180	1,980	4,648	35,808	34,541	1,267	96.5%	24,190	23,979
Training and development	1,899	79	-	1,978	1,839	139	93.0%	2,096	2,085
Operating payments	2,674	1,188	-	3,862	3,824	38	99.0%	3,144	3,140
Venues and facilities	6,027	(2,708)	-	3,319	3,220	99	97.0%	2,447	2,406
Rental and hiring	2,551	401	-	2,952	2,849	103	96.5%	2,252	2,192
Interest and rent on land	219	-	-	219	57	162	26.0%	45	18
Interest (Incl. interest on unitary payments (PPP))	169	-	-	169	47	122	27.8%	45	18
Rent on land	50	-	-	50	10	40	20.0%	-	-
<b>Transfers and subsidies</b>	<b>204,227</b>	<b>(186)</b>	<b>(1,925)</b>	<b>202,116</b>	<b>199,431</b>	<b>2,685</b>	<b>98.7%</b>	<b>198,640</b>	<b>197,739</b>
Provinces and municipalities	15,988	-	-	15,988	14,435	1,553	90.3%	17,465	16,981
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	15,988	-	-	15,988	14,435	1,553	90.3%	17,465	16,981
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	15,988	-	-	15,988	14,435	1,553	90.3%	17,465	16,981
Departmental agencies and accounts	156,266	1,445	-	157,711	156,591	1,120	99.3%	151,222	151,220
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies	156,266	1,445	-	157,711	156,591	1,120	99.3%	151,222	151,220
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pc)	-	-	-	-	-	-	-	-	-
Other transfers to public corporations	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pe)	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	28,832	(866)	(1,177)	26,789	26,778	11	100.0%	28,469	28,146
Households	3,141	(765)	(748)	1,628	1,627	1	99.9%	1,484	1,392
Social benefits	3,141	(765)	(748)	1,628	1,627	1	99.9%	1,484	1,392
Other transfers to households	-	-	-	-	-	-	-	-	-
<b>Payments for capital assets</b>	<b>63,983</b>	<b>800</b>	<b>-</b>	<b>64,783</b>	<b>33,426</b>	<b>31,357</b>	<b>51.6%</b>	<b>45,585</b>	<b>22,739</b>
Buildings and other fixed structures	50,394	709	-	51,103	25,032	26,071	49.0%	39,983	20,229
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	50,394	709	-	51,103	25,032	26,071	49.0%	39,983	20,229
Machinery and equipment	8,589	91	-	8,680	8,394	286	96.7%	4,231	2,089
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	8,589	91	-	8,680	8,394	286	96.7%	4,231	2,089
Heritage assets	5,000	-	-	5,000	-	5,000	-	1,371	421
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
<b>Payment for financial assets</b>	<b>100</b>	<b>-</b>	<b>-</b>	<b>100</b>	<b>74</b>	<b>26</b>	<b>74.0%</b>	<b>-</b>	<b>-</b>
	<b>777,073</b>	<b>-</b>	<b>-</b>	<b>777,073</b>	<b>725,645</b>	<b>51,428</b>	<b>93.4%</b>	<b>694,810</b>	<b>655,851</b>

Programme 1: ADMINISTRATION																		
	1		2		3		4		5		6		7		8		9	
	Adjusted Budget	Shifting of Funds	Virement	2022/23		Actual Expenditure	Variance	Expenditure as % of final budget	2021/22									
				R'000	R'000				R'000	R'000	R'000	R'000						
Sub programme																		
1. OFFICE OF THE MEC	11,720	800	-	12,520	12,237	283	97.7%	6,841	6,810									
2. CORPORATE SERVICES	108,633	(800)	2,100	109,933	107,668	2,265	97.9%	100,469	100,259									
	120,353	-	2,100	122,453	119,905	2,548	97.9%	107,310	107,069									
Economic classification																		
Current payments	118,530	(457)	2,100	120,173	117,885	2,288	98.1%	106,211	105,998									
Compensation of employees	79,372	(3,606)	-	75,766	75,102	664	99.1%	78,174	78,159									
Salaries and wages	71,996	(6,764)	-	65,232	64,627	605	99.1%	67,837	67,833									
Social contributions	7,376	3,158	-	10,534	10,475	59	99.4%	10,337	10,326									
Goods and services	39,115	3,149	2,100	44,364	42,782	1,582	96.4%	27,996	27,822									
Administrative fees	1,680	75	-	1,755	1,720	35	98.0%	976	962									
Advertising	1,850	143	-	1,993	1,978	15	99.2%	1,895	1,895									
Minor assets	153	(100)	-	53	53	-	100.0%	7	7									
Audit costs: External	5,735	257	-	5,992	5,992	-	100.0%	5,297	5,297									
Bursaries: Employees	1,875	40	-	1,915	1,914	1	99.9%	790	790									
Catering: Departmental activities	2,196	(41)	-	2,155	2,110	45	97.9%	540	497									
Communication (G&S)	4,212	305	-	4,517	4,485	32	99.3%	2,568	2,565									
Computer services	1,427	(154)	-	1,273	1,250	23	98.2%	926	926									
Consultants: Business and advisory services	746	1	-	747	705	42	94.4%	131	131									
Infrastructure and planning services	-	-	-	-	-	-	-	-	-									
Laboratory services	-	-	-	-	-	-	-	-	-									
Scientific and technological services	-	-	-	-	-	-	-	-	-									
Legal services	250	(87)	-	163	163	-	100.0%	198	198									
Contractors	1,212	151	-	1,363	1,361	2	99.9%	342	342									
Agency and support / outsourced services	-	2,114	-	2,114	1,854	260	87.7%	-	-									
Entertainment	60	-	-	60	60	-	100.0%	-	-									
Fleet services (including government motor transport)	-	459	370	829	828	1	99.9%	-	-									
Housing	-	-	-	-	-	-	-	-	-									
Inventory: Clothing material and accessories	165	(63)	-	102	102	-	100.0%	-	-									
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-									
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-									
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-									
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-									
Inventory: Materials and supplies	72	(30)	-	42	42	-	100.0%	11	11									
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-									
Inventory: Medicine	-	-	-	-	-	-	-	-	-									
Medsas inventory interface	-	-	-	-	-	-	-	-	-									
Inventory: Other supplies	-	-	-	-	-	-	-	-	-									
Consumable supplies	2,507	370	-	2,877	2,821	56	98.1%	1,153	1,151									
Consumable: Stationery, printing and office supplies	897	(315)	-	582	567	15	97.4%	407	407									
Operating leases	-	416	-	416	415	1	99.8%	550	550									
Property payments	1,053	594	1,730	3,377	3,007	370	89.0%	4,513	4,417									
Transport provided: Departmental activity	200	500	-	700	686	14	98.0%	320	309									
Travel and subsistence	8,381	(560)	-	7,821	7,176	645	91.8%	4,891	4,886									
Training and development	1,570	(126)	-	1,444	1,444	-	100.0%	999	1,000									
Operating payments	1,001	(180)	-	821	815	6	99.3%	705	705									
Venues and facilities	1,843	(797)	-	1,046	1,029	17	98.4%	608	607									
Rental and hiring	30	177	-	207	205	2	99.0%	169	169									
Interest and rent on land	43	-	-	43	1	42	2.3%	41	17									
Interest (Incl. interest on unitary payments (PPP))	43	-	-	43	1	42	2.3%	41	17									
Rent on land	-	-	-	-	-	-	-	-	-									
Transfers and subsidies	804	-	-	804	604	200	75.1%	650	650									
Provinces and municipalities	-	-	-	-	-	-	-	-	-									
Provinces	-	-	-	-	-	-	-	-	-									
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-									
Provincial agencies and funds	-	-	-	-	-	-	-	-	-									
Municipalities	-	-	-	-	-	-	-	-	-									
Municipal bank accounts	-	-	-	-	-	-	-	-	-									
Municipal agencies and funds	-	-	-	-	-	-	-	-	-									
Departmental agencies and accounts	287	-	-	287	87	200	30.3%	274	274									
Social security funds	-	-	-	-	-	-	-	-	-									
Departmental agencies	287	-	-	287	87	200	30.3%	274	274									
Higher education institutions	-	-	-	-	-	-	-	-	-									
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-									
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-									
Public corporations	-	-	-	-	-	-	-	-	-									
Subsidies on products and production (pc)	-	-	-	-	-	-	-	-	-									
Other transfers to public corporations	-	-	-	-	-	-	-	-	-									
Private enterprises	-	-	-	-	-	-	-	-	-									
Subsidies on products and production (pe)	-	-	-	-	-	-	-	-	-									
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-									
Non-profit institutions	-	-	-	-	-	-	-	-	-									
Households	517	-	-	517	517	-	100.0%	376	376									
Social benefits	517	-	-	517	517	-	100.0%	376	376									
Other transfers to households	-	-	-	-	-	-	-	-	-									
Payments for capital assets	919	457	-	1,376	1,342	34	97.5%	449	421									
Buildings and other fixed structures	-	457	-	457	457	-	100.0%	-	-									
Buildings	-	-	-	-	-	-	-	-	-									
Other fixed structures	-	457	-	457	457	-	100.0%	-	-									
Machinery and equipment	919	-	-	919	885	34	96.3%	-	-									
Transport equipment	-	-	-	-	-	-	-	-	-									
Other machinery and equipment	919	-	-	919	885	34	96.3%	-	-									
Heritage assets	-	-	-	-	-	-	-	449	421									
Specialised military assets	-	-	-	-	-	-	-	-	-									
Biological assets	-	-	-	-	-	-	-	-	-									
Land and sub-soil assets	-	-	-	-	-	-	-	-	-									
Software and other intangible assets	-	-	-	-	-	-	-	-	-									
Payment for financial assets	100	-	-	100	74	26	74.0%	-	-									
	120,353	-	2,100	122,453	119,905	2,548	97.9%	107,310	107,069									



**Subprogramme: 1.1: OFFICE OF THE MEC**

	1	2	3	4	5	6	7	8	9
	2022/23			2021/22					
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
<b>Economic classification</b>	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>	<b>%</b>	<b>R'000</b>	<b>R'000</b>
<b>Current payments</b>	<b>11,720</b>	<b>800</b>	<b>-</b>	<b>12,520</b>	<b>12,237</b>	<b>283</b>	<b>97.7%</b>	<b>6,841</b>	<b>6,810</b>
Compensation of employees	4,693	800	-	5,493	5,378	115	97.9%	3,721	3,715
Salaries and wages	4,039	944	-	4,983	4,884	99	98.0%	3,232	3,230
Social contributions	654	(144)	-	510	494	16	96.9%	489	485
Goods and services	7,027	-	-	7,027	6,859	168	97.6%	3,120	3,095
Administrative fees	538	106	-	644	633	11	98.3%	211	197
Advertising	-	85	-	85	85	-	100.0%	-	-
Minor assets	-	-	-	-	-	-	-	-	-
Audit costs: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	1,561	(124)	-	1,437	1,412	25	98.3%	185	181
Communication (G&S)	153	402	-	555	537	18	96.8%	233	230
Computer services	-	-	-	-	-	-	-	-	-
Consultants: Business and advisory services	-	-	-	-	-	-	-	-	-
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Contractors	720	99	-	819	818	1	99.9%	183	183
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	60	-	-	60	60	-	100.0%	-	-
Fleet services (including government motor transport)	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	72	(30)	-	42	42	-	100.0%	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medsas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	442	9	-	451	446	5	98.9%	168	168
Consumable: Stationery, printing and office supplies	251	(185)	-	66	66	-	100.0%	-	-
Operating leases	-	-	-	-	-	-	-	-	-
Property payments	-	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	145	300	-	445	436	9	98.0%	188	188
Travel and subsistence	3,070	(844)	-	2,226	2,127	99	95.6%	1,512	1,509
Training and development	-	-	-	-	-	-	-	145	145
Operating payments	15	80	-	95	96	(1)	101.1%	24	24
Venues and facilities	-	24	-	24	24	-	100.0%	115	114
Rental and hiring	-	78	-	78	77	1	98.7%	156	156
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest (Incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
<b>Transfers and subsidies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies (non-business entities)	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pc)	-	-	-	-	-	-	-	-	-
Other transfers to public corporations	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pe)	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-
Social benefits	-	-	-	-	-	-	-	-	-
Other transfers to households	-	-	-	-	-	-	-	-	-
<b>Payments for capital assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	-	-	-	-	-	-	-	-	-
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
<b>Payment for financial assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>11,720</b>	<b>800</b>	<b>-</b>	<b>12,520</b>	<b>12,237</b>	<b>283</b>	<b>97.7%</b>	<b>6,841</b>	<b>6,810</b>

## Subprogramme: 1.2: CORPORATE SERVICES

	1	2	3	4	5	6	7	8	9
	2022/23							2021/22	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
<b>Current payments</b>	<b>106,810</b>	<b>(1,257)</b>	<b>2,100</b>	<b>107,653</b>	<b>105,648</b>	<b>2,005</b>	<b>98.1%</b>	<b>99,370</b>	<b>99,188</b>
Compensation of employees	74,679	(4,406)	-	70,273	69,724	549	99.2%	74,453	74,444
Salaries and wages	67,957	(7,708)	-	60,249	59,743	506	99.2%	64,605	64,603
Social contributions	6,722	3,302	-	10,024	9,981	43	99.6%	9,848	9,841
Goods and services	32,088	3,149	2,100	37,337	35,923	1,414	96.2%	24,876	24,727
Administrative fees	1,142	(31)	-	1,111	1,087	24	97.8%	765	765
Advertising	1,850	58	-	1,908	1,893	15	99.2%	1,895	1,895
Minor assets	153	(100)	-	53	53	-	100.0%	7	7
Audit costs: External	5,735	257	-	5,992	5,992	-	100.0%	5,297	5,297
Bursaries: Employees	1,875	40	-	1,915	1,914	1	99.9%	790	790
Catering: Departmental activities	635	83	-	718	698	20	97.2%	355	316
Communication (G&S)	4,059	(97)	-	3,962	3,948	14	99.6%	2,335	2,335
Computer services	1,427	(154)	-	1,273	1,250	23	98.2%	926	926
Consultants: Business and advisory services	746	1	-	747	705	42	94.4%	131	131
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	250	(87)	-	163	163	-	100.0%	198	198
Contractors	492	52	-	544	543	1	99.8%	159	159
Agency and support / outsourced services	-	2,114	-	2,114	1,854	260	87.7%	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including government motor transport)	-	459	370	829	828	1	99.9%	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	165	(63)	-	102	102	-	100.0%	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	11	11
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medsas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	2,065	361	-	2,426	2,375	51	97.9%	985	983
Consumable: Stationery, printing and office supplies	646	(130)	-	516	501	15	97.1%	407	407
Operating leases	-	416	-	416	415	1	99.8%	550	550
Property payments	1,053	594	1,730	3,377	3,007	370	89.0%	4,513	4,417
Transport provided: Departmental activity	55	200	-	255	250	5	98.0%	132	121
Travel and subsistence	5,311	284	-	5,595	5,049	546	90.2%	3,379	3,377
Training and development	1,570	(126)	-	1,444	1,444	-	100.0%	854	855
Operating payments	986	(260)	-	726	719	7	99.0%	681	681
Venues and facilities	1,843	(821)	-	1,022	1,005	17	98.3%	493	493
Rental and hiring	30	99	-	129	128	1	99.2%	13	13
Interest and rent on land	43	-	-	43	1	42	2.3%	41	17
Interest (Incl. interest on unitary payments (PPP))	43	-	-	43	1	42	2.3%	41	17
Rent on land	-	-	-	-	-	-	-	-	-
<b>Transfers and subsidies</b>	<b>804</b>	<b>-</b>	<b>-</b>	<b>804</b>	<b>604</b>	<b>200</b>	<b>75.1%</b>	<b>650</b>	<b>650</b>
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	287	-	-	287	87	200	30.3%	274	274
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies (non-business entities)	287	-	-	287	87	200	30.3%	274	274
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pc)	-	-	-	-	-	-	-	-	-
Other transfers to public corporations	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pe)	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	517	-	-	517	517	-	100.0%	376	376
Social benefits	517	-	-	517	517	-	100.0%	376	376
Other transfers to households	-	-	-	-	-	-	-	-	-
<b>Payments for capital assets</b>	<b>919</b>	<b>457</b>	<b>-</b>	<b>1,376</b>	<b>1,342</b>	<b>34</b>	<b>97.5%</b>	<b>449</b>	<b>421</b>
Buildings and other fixed structures	-	457	-	457	457	-	100.0%	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	457	-	457	457	-	100.0%	-	-
Machinery and equipment	919	-	-	919	885	34	96.3%	-	-
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	919	-	-	919	885	34	96.3%	-	-
Heritage assets	-	-	-	-	-	-	-	449	421
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
<b>Payment for financial assets</b>	<b>100</b>	<b>-</b>	<b>-</b>	<b>100</b>	<b>74</b>	<b>26</b>	<b>74.0%</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>108,633</b>	<b>(800)</b>	<b>2,100</b>	<b>109,933</b>	<b>107,668</b>	<b>2,265</b>	<b>97.9%</b>	<b>100,469</b>	<b>100,259</b>

Programme 2: CULTURAL AFFAIRS									
	1	2	3	4	5	6	7	8	9
	2022/23			2021/22					
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
<b>Sub programme</b>									
1. <a href="#">MANAGEMENT</a>	12,375	-	(900)	11,475	11,331	144	98.7%	7,866	7,750
2. <a href="#">ARTS AND CULTURE</a>	215,803	316	(10,900)	205,219	204,631	588	99.7%	201,720	201,526
3. <a href="#">MUSEUM SERVICES</a>	13,155	-	(277)	12,878	10,883	1,995	84.5%	17,241	17,203
4. <a href="#">LANGUAGE SERVICES</a>	12,747	1,200	-	13,947	13,686	261	98.1%	13,341	13,290
5. <a href="#">HERITAGE SERVICES</a>	7,516	(1,516)	-	6,000	971	5,029	16.2%	86	-
	<b>261,596</b>	<b>-</b>	<b>(12,077)</b>	<b>249,519</b>	<b>241,502</b>	<b>8,017</b>	<b>96.8%</b>	<b>240,254</b>	<b>239,769</b>
<b>Economic classification</b>									
<b>Current payments</b>	<b>100,642</b>	<b>866</b>	<b>(10,900)</b>	<b>90,608</b>	<b>89,480</b>	<b>1,128</b>	<b>98.8%</b>	<b>93,551</b>	<b>93,237</b>
Compensation of employees	64,939	(1,500)	(10,900)	52,539	52,208	331	99.4%	66,346	66,138
Salaries and wages	55,288	(520)	(10,900)	43,868	43,631	235	99.5%	55,424	55,406
Social contributions	9,651	(980)	-	8,671	8,575	96	98.9%	10,922	10,732
Goods and services	35,604	2,366	-	37,970	37,238	732	98.1%	27,201	27,098
Administrative fees	1,606	574	-	2,180	2,122	58	97.3%	2,136	2,134
Advertising	-	507	-	507	506	1	99.8%	1,148	1,147
Minor assets	-	-	-	-	-	-	-	184	183
Audit costs: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	1,715	225	-	1,940	1,922	18	99.1%	1,502	1,503
Communication (G&S)	503	(36)	-	467	405	62	86.7%	842	837
Computer services	-	-	-	-	-	-	-	-	-
Consultants: Business and advisory services	1,058	(1,000)	-	58	57	1	98.3%	-	-
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	73	72
Contractors	16,201	2,420	-	18,621	18,528	93	99.5%	6,717	6,692
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including government motor transport)	-	15	-	15	-	15	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	-	-	-	-	-	-	357	356
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	177	177
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medias inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	55	54
Consumable supplies	408	175	-	583	553	30	94.9%	1,050	1,031
Consumable: Stationery, printing and office supplies	407	(6)	-	401	382	19	95.3%	625	622
Operating leases	182	-	-	182	170	12	93.4%	243	211
Property payments	1,500	-	-	1,500	1,372	128	91.5%	1,490	1,488
Transport provided: Departmental activity	1,813	-	-	1,813	1,812	1	99.9%	923	922
Travel and subsistence	6,005	977	-	6,982	6,731	251	96.4%	5,813	5,805
Training and development	-	-	-	-	-	-	-	282	282
Operating payments	1,291	557	-	1,848	1,836	12	99.4%	2,117	2,117
Venues and facilities	2,433	(2,189)	-	244	221	23	90.6%	477	476
Rental and hiring	482	147	-	629	621	8	98.7%	990	989
Interest and rent on land	99	-	-	99	34	65	34.3%	4	1
Interest (Incl. interest on unitary payments (PPP))	99	-	-	99	34	65	34.3%	4	1
Rent on land	-	-	-	-	-	-	-	-	-
<b>Transfers and subsidies</b>	<b>154,064</b>	<b>(866)</b>	<b>(1,177)</b>	<b>152,021</b>	<b>151,157</b>	<b>864</b>	<b>99.4%</b>	<b>145,882</b>	<b>145,753</b>
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	140,662	-	-	140,662	139,809	853	99.4%	134,645	134,645
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies	140,662	-	-	140,662	139,809	853	99.4%	134,645	134,645
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pc)	-	-	-	-	-	-	-	-	-
Other transfers to public corporations	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pe)	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	13,044	(866)	(1,177)	11,001	10,990	11	99.9%	10,970	10,867
Households	358	-	-	358	358	-	100.0%	267	241
Social benefits	358	-	-	358	358	-	100.0%	267	241
Other transfers to households	-	-	-	-	-	-	-	-	-
<b>Payments for capital assets</b>	<b>6,890</b>	<b>-</b>	<b>-</b>	<b>6,890</b>	<b>865</b>	<b>6,025</b>	<b>12.6%</b>	<b>821</b>	<b>779</b>
Buildings and other fixed structures	1,091	(91)	-	1,000	-	1,000	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	1,091	(91)	-	1,000	-	1,000	-	-	-
Machinery and equipment	799	91	-	890	865	25	97.2%	821	779
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	799	91	-	890	865	25	97.2%	821	779
Heritage assets	5,000	-	-	5,000	-	5,000	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
<b>Payment for financial assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>261,596</b>	<b>-</b>	<b>(12,077)</b>	<b>249,519</b>	<b>241,502</b>	<b>8,017</b>	<b>96.8%</b>	<b>240,254</b>	<b>239,769</b>

Subprogramme: 2.1: MANAGEMENT

	1	2	3	4	5	6	7	8	9
	2022/23			2021/22					
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
<b>Current payments</b>	<b>4,517</b>	<b>-</b>	<b>-</b>	<b>4,517</b>	<b>4,384</b>	<b>133</b>	<b>97.1%</b>	<b>4,323</b>	<b>4,274</b>
Compensation of employees	2,537	-	-	2,537	2,487	50	98.0%	1,792	1,785
Salaries and wages	2,282	28	-	2,310	2,267	43	98.1%	1,574	1,574
Social contributions	255	(28)	-	227	220	7	96.9%	218	211
Goods and services	1,881	-	-	1,881	1,863	18	99.0%	2,527	2,488
Administrative fees	238	-	-	238	238	-	100.0%	552	552
Advertising	-	-	-	-	-	-	-	12	11
Minor assets	-	-	-	-	-	-	-	184	183
Audit costs: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	145	3	-	148	147	1	99.3%	111	111
Communication (G&S)	23	2	-	25	25	-	100.0%	162	162
Computer services	-	-	-	-	-	-	-	-	-
Consultants: Business and advisory services	-	-	-	-	-	-	-	-	-
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	73	72
Contractors	295	1	-	296	295	1	99.7%	689	689
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including government motor transport)	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medsas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	115	-	-	115	110	5	95.7%	267	267
Consumable: Stationery, printing and office supplies	71	(30)	-	41	30	11	73.2%	93	92
Operating leases	-	-	-	-	-	-	-	30	(2)
Property payments	-	-	-	-	-	-	-	8	7
Transport provided: Departmental activity	375	-	-	375	375	-	100.0%	-	-
Travel and subsistence	610	24	-	634	634	-	100.0%	224	222
Training and development	-	-	-	-	-	-	-	-	-
Operating payments	-	-	-	-	-	-	-	40	40
Venues and facilities	9	-	-	9	9	-	100.0%	82	82
Rental and hiring	-	-	-	-	-	-	-	-	-
Interest and rent on land	99	-	-	99	34	65	34.3%	4	1
Interest (Incl. interest on unitary payments (PPP))	99	-	-	99	34	65	34.3%	4	1
Rent on land	-	-	-	-	-	-	-	-	-
<b>Transfers and subsidies</b>	<b>7,758</b>	<b>-</b>	<b>(900)</b>	<b>6,858</b>	<b>6,853</b>	<b>5</b>	<b>99.9%</b>	<b>3,167</b>	<b>3,141</b>
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies (non-business entities)	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pc)	-	-	-	-	-	-	-	-	-
Other transfers to public corporations	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pe)	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	7,400	-	(900)	6,500	6,495	5	99.9%	2,900	2,900
Households	358	-	-	358	358	-	100.0%	267	241
Social benefits	358	-	-	358	358	-	100.0%	267	241
Other transfers to households	-	-	-	-	-	-	-	-	-
<b>Payments for capital assets</b>	<b>100</b>	<b>-</b>	<b>-</b>	<b>100</b>	<b>94</b>	<b>6</b>	<b>94.0%</b>	<b>376</b>	<b>335</b>
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	100	-	-	100	94	6	94.0%	376	335
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	100	-	-	100	94	6	94.0%	376	335
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
<b>Payment for financial assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>12,375</b>	<b>-</b>	<b>(900)</b>	<b>11,475</b>	<b>11,331</b>	<b>144</b>	<b>98.7%</b>	<b>7,866</b>	<b>7,750</b>



## Subprogramme: 2.2: ARTS AND CULTURE

	1	2	3	4	5	6	7	8	9
	2022/23							2021/22	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
<b>Current payments</b>	<b>78,046</b>	<b>(334)</b>	<b>(10,900)</b>	<b>66,812</b>	<b>66,241</b>	<b>571</b>	<b>99.1%</b>	<b>66,880</b>	<b>66,687</b>
Compensation of employees	51,899	(2,700)	(10,900)	38,299	38,290	9	100.0%	51,085	50,917
Salaries and wages	44,077	(1,395)	(10,900)	31,782	31,776	6	100.0%	42,267	42,266
Social contributions	7,822	(1,305)	-	6,517	6,514	3	100.0%	8,818	8,651
Goods and services	26,147	2,366	-	28,513	27,951	562	98.0%	15,795	15,770
Administrative fees	827	448	-	1,275	1,229	46	96.4%	1,134	1,135
Advertising	-	507	-	507	506	1	99.8%	1,081	1,081
Minor assets	-	-	-	-	-	-	-	-	-
Audit costs: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	697	285	-	982	972	10	99.0%	661	661
Communication (G&S)	402	(13)	-	389	341	48	87.7%	635	631
Computer services	-	-	-	-	-	-	-	-	-
Consultants: Business and advisory services	-	-	-	-	-	-	-	-	-
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Contractors	14,644	1,580	-	16,224	16,201	23	99.9%	4,063	4,062
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including government motor transport)	-	15	-	15	-	15	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	-	-	-	-	-	-	357	356
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	17	17
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medsas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	55	54
Consumable supplies	164	175	-	339	316	23	93.2%	342	324
Consumable: Stationery, printing and office supplies	231	79	-	310	310	-	100.0%	440	440
Operating leases	182	-	-	182	170	12	93.4%	213	213
Property payments	1,500	-	-	1,500	1,372	128	91.5%	25	25
Transport provided: Departmental activity	871	11	-	882	881	1	99.9%	832	832
Travel and subsistence	4,009	713	-	4,722	4,489	233	95.1%	4,494	4,493
Training and development	-	-	-	-	-	-	-	282	282
Operating payments	349	557	-	906	896	10	98.9%	530	530
Venues and facilities	2,221	(2,126)	-	95	89	6	93.7%	10	10
Rental and hiring	50	135	-	185	179	6	96.8%	624	624
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest (Incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
<b>Transfers and subsidies</b>	<b>137,201</b>	<b>650</b>	<b>-</b>	<b>137,851</b>	<b>137,851</b>	<b>-</b>	<b>100.0%</b>	<b>134,618</b>	<b>134,618</b>
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	136,109	-	-	136,109	136,109	-	100.0%	133,099	133,099
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies (non-business entities)	136,109	-	-	136,109	136,109	-	100.0%	133,099	133,099
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pc)	-	-	-	-	-	-	-	-	-
Other transfers to public corporations	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pe)	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	1,092	650	-	1,742	1,742	-	100.0%	1,519	1,519
Households	-	-	-	-	-	-	-	-	-
Social benefits	-	-	-	-	-	-	-	-	-
Other transfers to households	-	-	-	-	-	-	-	-	-
<b>Payments for capital assets</b>	<b>556</b>	<b>-</b>	<b>-</b>	<b>556</b>	<b>539</b>	<b>17</b>	<b>96.9%</b>	<b>222</b>	<b>221</b>
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	556	-	-	556	539	17	96.9%	222	221
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	556	-	-	556	539	17	96.9%	222	221
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
<b>Payment for financial assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>215,803</b>	<b>316</b>	<b>(10,900)</b>	<b>205,219</b>	<b>204,631</b>	<b>588</b>	<b>99.7%</b>	<b>201,720</b>	<b>201,526</b>

**Subprogramme: 2.3: MUSEUM SERVICES**

	1	2	3	4	5	6	7	8	9
	2022/23							2021/22	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
<b>Current payments</b>	<b>7,215</b>	<b>-</b>	<b>-</b>	<b>7,215</b>	<b>7,079</b>	<b>136</b>	<b>98.1%</b>	<b>11,569</b>	<b>11,548</b>
Compensation of employees	4,284	-	-	4,284	4,205	79	98.2%	5,911	5,899
Salaries and wages	3,565	-	-	3,565	3,552	13	99.6%	5,231	5,229
Social contributions	719	-	-	719	653	66	90.8%	680	670
Goods and services	2,931	-	-	2,931	2,874	57	98.1%	5,658	5,649
Administrative fees	190	(23)	-	167	162	5	97.0%	403	399
Advertising	-	-	-	-	-	-	-	55	55
Minor assets	-	-	-	-	-	-	-	-	-
Audit costs: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	492	(90)	-	402	395	7	98.3%	614	614
Communication (G&S)	65	(33)	-	32	18	14	56.3%	18	17
Computer services	-	-	-	-	-	-	-	-	-
Consultants: Business and advisory services	-	-	-	-	-	-	-	-	-
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Contractors	760	50	-	810	810	-	100.0%	1,432	1,431
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including government motor transport)	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	160	160
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medsas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	58	-	-	58	56	2	96.6%	222	221
Consumable: Stationery, printing and office supplies	105	(55)	-	50	42	8	84.0%	90	90
Operating leases	-	-	-	-	-	-	-	-	-
Property payments	-	-	-	-	-	-	-	1,457	1,456
Transport provided: Departmental activity	268	(1)	-	267	267	-	100.0%	-	-
Travel and subsistence	497	151	-	648	646	2	99.7%	640	639
Training and development	-	-	-	-	-	-	-	-	-
Operating payments	97	-	-	97	96	1	99.0%	233	233
Venues and facilities	17	-	-	17	-	17	-	26	26
Rental and hiring	382	1	-	383	382	1	99.7%	308	308
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest (Incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
<b>Transfers and subsidies</b>	<b>4,797</b>	<b>-</b>	<b>(277)</b>	<b>4,520</b>	<b>3,661</b>	<b>859</b>	<b>81.0%</b>	<b>5,536</b>	<b>5,519</b>
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	3,211	-	-	3,211	2,358	853	73.4%	1,546	1,546
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies (non-business entities)	3,211	-	-	3,211	2,358	853	73.4%	1,546	1,546
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pc)	-	-	-	-	-	-	-	-	-
Other transfers to public corporations	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pe)	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	1,586	-	(277)	1,309	1,303	6	99.5%	3,990	3,973
Households	-	-	-	-	-	-	-	-	-
Social benefits	-	-	-	-	-	-	-	-	-
Other transfers to households	-	-	-	-	-	-	-	-	-
<b>Payments for capital assets</b>	<b>1,143</b>	<b>-</b>	<b>-</b>	<b>1,143</b>	<b>143</b>	<b>1,000</b>	<b>12.5%</b>	<b>136</b>	<b>136</b>
Buildings and other fixed structures	1,000	-	-	1,000	-	1,000	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	1,000	-	-	1,000	-	1,000	-	-	-
Machinery and equipment	143	-	-	143	143	-	100.0%	136	136
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	143	-	-	143	143	-	100.0%	136	136
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
<b>Payment for financial assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>13,155</b>	<b>-</b>	<b>(277)</b>	<b>12,878</b>	<b>10,883</b>	<b>1,995</b>	<b>84.5%</b>	<b>17,241</b>	<b>17,203</b>

**Subprogramme: 2.4: LANGUAGE SERVICES**

	1	2	3	4	5	6	7	8	9
	2022/23							2021/22	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
<b>Current payments</b>	<b>9,864</b>	<b>1,200</b>	<b>-</b>	<b>11,064</b>	<b>10,805</b>	<b>259</b>	<b>97.7%</b>	<b>10,779</b>	<b>10,728</b>
Compensation of employees	6,219	1,200	-	7,419	7,226	193	97.4%	7,558	7,537
Salaries and wages	5,364	847	-	6,211	6,038	173	97.2%	6,352	6,337
Social contributions	855	353	-	1,208	1,188	20	98.3%	1,206	1,200
Goods and services	3,645	-	-	3,645	3,579	66	98.2%	3,221	3,191
Administrative fees	351	(11)	-	340	335	5	98.5%	47	48
Advertising	-	-	-	-	-	-	-	-	-
Minor assets	-	-	-	-	-	-	-	-	-
Audit costs: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	381	27	-	408	408	-	100.0%	116	117
Communication (G&S)	13	8	-	21	21	-	100.0%	27	27
Computer services	-	-	-	-	-	-	-	-	-
Consultants: Business and advisory services	58	-	-	58	57	1	98.3%	-	-
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Contractors	502	(37)	-	465	421	44	90.5%	533	510
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including government motor transport)	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medsas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	71	-	-	71	71	-	100.0%	219	219
Consumable: Stationery, printing and office supplies	-	-	-	-	-	-	-	2	-
Operating leases	-	-	-	-	-	-	-	-	-
Property payments	-	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	299	(10)	-	289	289	-	100.0%	91	90
Travel and subsistence	889	89	-	978	962	16	98.4%	455	451
Training and development	-	-	-	-	-	-	-	-	-
Operating payments	845	(3)	-	842	842	-	100.0%	1,314	1,314
Venues and facilities	186	(63)	-	123	123	-	100.0%	359	358
Rental and hiring	50	-	-	50	50	-	100.0%	58	57
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest (Incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
<b>Transfers and subsidies</b>	<b>2,792</b>	<b>-</b>	<b>-</b>	<b>2,792</b>	<b>2,792</b>	<b>-</b>	<b>100.0%</b>	<b>2,475</b>	<b>2,475</b>
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	1,342	-	-	1,342	1,342	-	100.0%	-	-
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies (non-business entities)	1,342	-	-	1,342	1,342	-	100.0%	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pc)	-	-	-	-	-	-	-	-	-
Other transfers to public corporations	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pe)	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	1,450	-	-	1,450	1,450	-	100.0%	2,475	2,475
Households	-	-	-	-	-	-	-	-	-
Social benefits	-	-	-	-	-	-	-	-	-
Other transfers to households	-	-	-	-	-	-	-	-	-
<b>Payments for capital assets</b>	<b>91</b>	<b>-</b>	<b>-</b>	<b>91</b>	<b>89</b>	<b>2</b>	<b>97.8%</b>	<b>87</b>	<b>87</b>
Buildings and other fixed structures	91	(91)	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	91	(91)	-	-	-	-	-	-	-
Machinery and equipment	-	91	-	91	89	2	97.8%	87	87
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	-	91	-	91	89	2	97.8%	87	87
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
<b>Payment for financial assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>12,747</b>	<b>1,200</b>	<b>-</b>	<b>13,947</b>	<b>13,686</b>	<b>261</b>	<b>98.1%</b>	<b>13,341</b>	<b>13,290</b>

Subprogramme: 2.5: HERITAGE SERVICES

	1	2	3	4	5	6	7	8	9
	2022/23			2021/22					
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
<b>Current payments</b>	<b>1,000</b>	<b>-</b>	<b>-</b>	<b>1,000</b>	<b>971</b>	<b>29</b>	<b>97.1%</b>	<b>-</b>	<b>-</b>
Compensation of employees	-	-	-	-	-	-	-	-	-
Salaries and wages	-	-	-	-	-	-	-	-	-
Social contributions	-	-	-	-	-	-	-	-	-
Goods and services	1,000	-	-	1,000	971	29	97.1%	-	-
Administrative fees	-	160	-	160	158	2	98.8%	-	-
Advertising	-	-	-	-	-	-	-	-	-
Minor assets	-	-	-	-	-	-	-	-	-
Audit costs: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	-	-	-	-	-	-	-	-	-
Communication (G&S)	-	-	-	-	-	-	-	-	-
Computer services	-	-	-	-	-	-	-	-	-
Consultants: Business and advisory services	1,000	(1,000)	-	-	-	-	-	-	-
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Contractors	-	826	-	826	801	25	97.0%	-	-
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including government motor transport)	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medsas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	-	-	-	-	-	-	-	-	-
Consumable: Stationery, printing and office supplies	-	-	-	-	-	-	-	-	-
Operating leases	-	-	-	-	-	-	-	-	-
Property payments	-	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	-	-	-	-	-	-	-	-	-
Training and development	-	-	-	-	-	-	-	-	-
Operating payments	-	3	-	3	2	1	66.7%	-	-
Venues and facilities	-	-	-	-	-	-	-	-	-
Rental and hiring	-	11	-	11	10	1	90.9%	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest (Incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
<b>Transfers and subsidies</b>	<b>1,516</b>	<b>(1,516)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>86</b>	<b>-</b>
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies (non-business entities)	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pc)	-	-	-	-	-	-	-	-	-
Other transfers to public corporations	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pe)	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	1,516	(1,516)	-	-	-	-	-	86	-
Households	-	-	-	-	-	-	-	-	-
Social benefits	-	-	-	-	-	-	-	-	-
Other transfers to households	-	-	-	-	-	-	-	-	-
<b>Payments for capital assets</b>	<b>5,000</b>	<b>-</b>	<b>-</b>	<b>5,000</b>	<b>-</b>	<b>5,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	-	-	-	-	-	-	-	-	-
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	-	-	-	-	-	-	-	-	-
Heritage assets	5,000	-	-	5,000	-	5,000	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
<b>Payment for financial assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>7,516</b>	<b>(1,516)</b>	<b>-</b>	<b>6,000</b>	<b>971</b>	<b>5,029</b>	<b>16.2%</b>	<b>86</b>	<b>-</b>



Programme 3: LIBRARY AND ARCHIVE SERVICES									
	1	2	3	4	5	6	7	8	9
	2022/23							2021/22	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
<b>Sub programme</b>									
1. <a href="#">MANAGEMENT</a>	7,411	-	(1,348)	6,063	5,783	280	95.4%	7,035	4,992
2. <a href="#">LIBRARY SERVICES</a>	200,909	1,000	-	201,909	166,648	35,261	82.5%	180,137	146,435
3. <a href="#">ARCHIVES</a>	11,257	(1,000)	(1,500)	8,757	8,118	639	92.7%	8,416	8,400
	<b>219,577</b>	<b>-</b>	<b>(2,848)</b>	<b>216,729</b>	<b>180,549</b>	<b>36,180</b>	<b>83.3%</b>	<b>195,588</b>	<b>159,827</b>
<b>Economic classification</b>									
<b>Current payments</b>	<b>154,363</b>	<b>(343)</b>	<b>(2,100)</b>	<b>151,920</b>	<b>140,693</b>	<b>11,227</b>	<b>92.6%</b>	<b>137,002</b>	<b>124,397</b>
Compensation of employees	88,787	-	(2,100)	86,687	86,466	221	99.7%	88,147	85,742
Salaries and wages	83,724	111	(2,100)	81,735	81,606	129	99.8%	82,941	80,944
Social contributions	5,063	(111)	-	4,952	4,860	92	98.1%	5,206	4,798
Goods and services	65,576	(343)	-	65,233	54,227	11,006	83.1%	48,855	38,655
Administrative fees	521	455	-	976	874	102	89.5%	551	528
Advertising	729	(62)	-	667	576	91	86.4%	1,314	1,299
Minor assets	403	(6)	-	397	388	9	97.7%	30	-
Audit costs: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	100	-	-	100	100	-	100.0%	181	118
Catering: Departmental activities	2,935	(1,491)	-	1,444	1,327	117	91.9%	681	634
Communication (G&S)	469	(55)	-	414	335	79	80.9%	466	465
Computer services	4,182	(332)	-	3,850	2,831	1,019	73.5%	3,263	3,221
Consultants: Business and advisory services	-	-	-	-	-	-	-	-	-
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Contractors	885	1,154	-	2,039	1,994	45	97.8%	909	894
Agency and support / outsourced services	294	(294)	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including government motor transport)	-	129	-	129	-	129	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	33	(13)	-	20	20	-	100.0%	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	455	455
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Meddas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	20,800	3,965	-	24,765	18,523	6,242	74.8%	16,903	9,141
Consumable supplies	786	161	-	947	477	470	50.4%	1,075	897
Consumable: Stationery, printing and office supplies	344	537	-	881	632	249	71.7%	298	273
Operating leases	245	1,085	-	1,330	1,213	117	91.2%	256	255
Property payments	28,994	(7,751)	-	21,243	19,552	1,691	92.0%	18,588	16,850
Transport provided: Departmental activity	769	(191)	-	578	520	58	90.0%	188	71
Travel and subsistence	1,057	1,839	-	2,896	2,604	292	89.9%	2,542	2,461
Training and development	329	205	-	534	395	139	74.0%	443	431
Operating payments	341	375	-	716	696	20	97.2%	183	183
Venues and facilities	522	(37)	-	485	438	47	90.3%	355	338
Rental and hiring	838	(16)	-	822	732	90	89.1%	174	141
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest (Incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
<b>Transfers and subsidies</b>	<b>17,998</b>	<b>-</b>	<b>(748)</b>	<b>17,250</b>	<b>15,697</b>	<b>1,553</b>	<b>91.0%</b>	<b>18,988</b>	<b>18,460</b>
Provinces and municipalities	15,988	-	-	15,988	14,435	1,553	90.3%	17,465	16,981
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	15,988	-	-	15,988	14,435	1,553	90.3%	17,465	16,981
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	15,988	-	-	15,988	14,435	1,553	90.3%	17,465	16,981
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pc)	-	-	-	-	-	-	-	-	-
Other transfers to public corporations	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pe)	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	1,000	-	-	1,000	1,000	-	100.0%	900	900
Households	1,010	-	(748)	262	262	-	100.0%	623	579
Social benefits	1,010	-	(748)	262	262	-	100.0%	623	579
Other transfers to households	-	-	-	-	-	-	-	-	-
<b>Payments for capital assets</b>	<b>47,216</b>	<b>343</b>	<b>-</b>	<b>47,559</b>	<b>24,159</b>	<b>23,400</b>	<b>50.8%</b>	<b>39,598</b>	<b>16,970</b>
Buildings and other fixed structures	40,892	343	-	41,235	18,060	23,175	43.8%	36,079	16,389
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	40,892	343	-	41,235	18,060	23,175	43.8%	36,079	16,389
Machinery and equipment	6,324	-	-	6,324	6,099	225	96.4%	2,597	581
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	6,324	-	-	6,324	6,099	225	96.4%	2,597	581
Heritage assets	-	-	-	-	-	-	-	922	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
<b>Payment for financial assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>219,577</b>	<b>-</b>	<b>(2,848)</b>	<b>216,729</b>	<b>180,549</b>	<b>36,180</b>	<b>83.3%</b>	<b>195,588</b>	<b>159,827</b>

**Subprogramme: 3.1: MANAGEMENT**

	1	2	3	4	5	6	7	8	9
	2022/23			2021/22					
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
<b>Current payments</b>	<b>5,768</b>	<b>-</b>	<b>(600)</b>	<b>5,168</b>	<b>4,892</b>	<b>276</b>	<b>94.7%</b>	<b>4,181</b>	<b>4,171</b>
Compensation of employees	4,085	-	(600)	3,485	3,464	21	99.4%	3,033	3,028
Salaries and wages	3,340	194	(600)	2,934	2,924	10	99.7%	2,460	2,456
Social contributions	745	(194)	-	551	540	11	98.0%	573	572
Goods and services	1,683	-	-	1,683	1,428	255	84.8%	1,148	1,143
Administrative fees	-	41	-	41	40	1	97.6%	-	-
Advertising	227	(227)	-	-	-	-	-	-	-
Minor assets	280	(166)	-	114	106	8	93.0%	-	-
Audit costs: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	15	-	-	15	15	-	100.0%	143	143
Communication (G&S)	127	(94)	-	33	33	-	100.0%	30	29
Computer services	-	-	-	-	-	-	-	-	-
Consultants: Business and advisory services	-	-	-	-	-	-	-	-	-
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Contractors	-	35	-	35	34	1	97.1%	-	-
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including government motor transport)	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	1	1
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medsas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	101	(27)	-	74	71	3	95.9%	48	47
Consumable: Stationery, printing and office supplies	15	(15)	-	-	-	-	-	92	92
Operating leases	-	453	-	453	337	116	74.4%	-	-
Property payments	599	(135)	-	464	433	31	93.3%	480	480
Transport provided: Departmental activity	-	51	-	51	29	22	56.9%	-	-
Travel and subsistence	319	57	-	376	304	72	80.9%	270	267
Training and development	-	-	-	-	-	-	-	-	-
Operating payments	-	27	-	27	26	1	96.3%	-	-
Venues and facilities	-	-	-	-	-	-	-	-	-
Rental and hiring	-	-	-	-	-	-	-	84	84
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest (Incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
<b>Transfers and subsidies</b>	<b>776</b>	<b>-</b>	<b>(748)</b>	<b>28</b>	<b>28</b>	<b>-</b>	<b>100.0%</b>	<b>400</b>	<b>383</b>
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies (non-business entities)	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pc)	-	-	-	-	-	-	-	-	-
Other transfers to public corporations	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pe)	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	776	-	(748)	28	28	-	100.0%	400	383
Social benefits	776	-	(748)	28	28	-	100.0%	400	383
Other transfers to households	-	-	-	-	-	-	-	-	-
<b>Payments for capital assets</b>	<b>867</b>	<b>-</b>	<b>-</b>	<b>867</b>	<b>863</b>	<b>4</b>	<b>99.5%</b>	<b>2,454</b>	<b>438</b>
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	867	-	-	867	863	4	99.5%	2,454	438
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	867	-	-	867	863	4	99.5%	2,454	438
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
<b>Payment for financial assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>7,411</b>	<b>-</b>	<b>(1,348)</b>	<b>6,063</b>	<b>5,783</b>	<b>280</b>	<b>95.4%</b>	<b>7,035</b>	<b>4,992</b>

**Subprogramme: 3.2: LIBRARY SERVICES**

	1	2	3	4	5	6	7	8	9
	2022/23							2021/22	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
<b>Current payments</b>	<b>137,488</b>	<b>1,000</b>	<b>-</b>	<b>138,488</b>	<b>128,176</b>	<b>10,312</b>	<b>92.6%</b>	<b>124,548</b>	<b>111,969</b>
Compensation of employees	76,200	1,000	-	77,200	77,153	47	99.9%	79,023	76,632
Salaries and wages	72,934	787	-	73,721	73,683	38	99.9%	75,243	73,253
Social contributions	3,266	213	-	3,479	3,470	9	99.7%	3,780	3,379
Goods and services	61,288	-	-	61,288	51,023	10,265	83.3%	45,525	35,337
Administrative fees	404	414	-	818	733	85	89.6%	524	501
Advertising	462	(47)	-	415	325	90	78.3%	1,198	1,183
Minor assets	123	160	-	283	282	1	99.6%	30	-
Audit costs: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	100	-	-	100	100	-	100.0%	181	118
Catering: Departmental activities	2,528	(1,492)	-	1,036	920	116	88.8%	487	440
Communication (G&S)	283	39	-	322	297	25	92.2%	428	428
Computer services	4,000	(150)	-	3,850	2,831	1,019	73.5%	3,263	3,221
Consultants: Business and advisory services	-	-	-	-	-	-	-	-	-
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Contractors	880	1,119	-	1,999	1,955	44	97.8%	909	894
Agency and support / outsourced services	294	(294)	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including government motor transport)	-	29	-	29	-	29	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	13	(13)	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	454	454
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medsas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	20,800	3,965	-	24,765	18,523	6,242	74.8%	16,895	9,134
Consumable supplies	668	188	-	856	406	450	47.4%	845	668
Consumable: Stationery, printing and office supplies	150	660	-	810	617	193	76.2%	202	181
Operating leases	245	632	-	877	876	1	99.9%	256	255
Property payments	27,136	(7,281)	-	19,855	18,394	1,461	92.6%	16,851	15,115
Transport provided: Departmental activity	761	(242)	-	519	487	32	93.8%	188	71
Travel and subsistence	480	1,816	-	2,296	2,108	188	91.8%	1,747	1,669
Training and development	329	205	-	534	395	139	74.0%	443	431
Operating payments	300	389	-	689	670	19	97.2%	183	183
Venues and facilities	494	(81)	-	413	372	41	90.1%	351	334
Rental and hiring	838	(16)	-	822	732	90	89.1%	90	57
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest (Incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
<b>Transfers and subsidies</b>	<b>17,222</b>	<b>-</b>	<b>-</b>	<b>17,222</b>	<b>15,669</b>	<b>1,553</b>	<b>91.0%</b>	<b>18,588</b>	<b>18,077</b>
Provinces and municipalities	15,988	-	-	15,988	14,435	1,553	90.3%	17,465	16,981
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	15,988	-	-	15,988	14,435	1,553	90.3%	17,465	16,981
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	15,988	-	-	15,988	14,435	1,553	90.3%	17,465	16,981
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies (non-business entities)	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pc)	-	-	-	-	-	-	-	-	-
Other transfers to public corporations	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pe)	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	1,000	-	-	1,000	1,000	-	100.0%	900	900
Households	234	-	-	234	234	-	100.0%	223	196
Social benefits	234	-	-	234	234	-	100.0%	223	196
Other transfers to households	-	-	-	-	-	-	-	-	-
<b>Payments for capital assets</b>	<b>46,199</b>	<b>-</b>	<b>-</b>	<b>46,199</b>	<b>22,803</b>	<b>23,396</b>	<b>49.4%</b>	<b>37,001</b>	<b>16,389</b>
Buildings and other fixed structures	40,892	-	-	40,892	17,717	23,175	43.3%	36,079	16,389
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	40,892	-	-	40,892	17,717	23,175	43.3%	36,079	16,389
Machinery and equipment	5,307	-	-	5,307	5,086	221	95.8%	-	-
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	5,307	-	-	5,307	5,086	221	95.8%	-	-
Heritage assets	-	-	-	-	-	-	-	922	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
<b>Payment for financial assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>200,909</b>	<b>1,000</b>	<b>-</b>	<b>201,909</b>	<b>166,648</b>	<b>35,261</b>	<b>82.5%</b>	<b>180,137</b>	<b>146,435</b>

Subprogramme: 3.3: ARCHIVES

	1	2	3	4	5	6	7	8	9
	2022/23							2021/22	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
<b>Current payments</b>	<b>11,107</b>	<b>(1,343)</b>	<b>(1,500)</b>	<b>8,264</b>	<b>7,625</b>	<b>639</b>	<b>92.3%</b>	<b>8,273</b>	<b>8,257</b>
Compensation of employees	8,502	(1,000)	(1,500)	6,002	5,849	153	97.5%	6,091	6,082
Salaries and wages	7,450	(870)	(1,500)	5,080	4,999	81	98.4%	5,238	5,235
Social contributions	1,052	(130)		922	850	72	92.2%	853	847
Goods and services	2,605	(343)	-	2,262	1,776	486	78.5%	2,182	2,175
Administrative fees	117			117	101	16	86.3%	27	27
Advertising	40	212		252	251	1	99.6%	116	116
Minor assets	-			-	-	-	-	-	-
Audit costs: External	-			-	-	-	-	-	-
Bursaries: Employees	-			-	-	-	-	-	-
Catering: Departmental activities	392	1		393	392	1	99.7%	51	51
Communication (G&S)	59			59	5	54	8.5%	8	8
Computer services	182	(182)		-	-	-	-	-	-
Consultants: Business and advisory services	-			-	-	-	-	-	-
Infrastructure and planning services	-			-	-	-	-	-	-
Laboratory services	-			-	-	-	-	-	-
Scientific and technological services	-			-	-	-	-	-	-
Legal services	-			-	-	-	-	-	-
Contractors	5			5	5	-	100.0%	-	-
Agency and support / outsourced services	-			-	-	-	-	-	-
Entertainment	-			-	-	-	-	-	-
Fleet services (including government motor transport)	-	100		100	-	100	-	-	-
Housing	-			-	-	-	-	-	-
Inventory: Clothing material and accessories	20			20	20	-	100.0%	-	-
Inventory: Farming supplies	-			-	-	-	-	-	-
Inventory: Food and food supplies	-			-	-	-	-	-	-
Inventory: Fuel, oil and gas	-			-	-	-	-	-	-
Inventory: Learner and teacher support material	-			-	-	-	-	-	-
Inventory: Materials and supplies	-			-	-	-	-	-	-
Inventory: Medical supplies	-			-	-	-	-	-	-
Inventory: Medicine	-			-	-	-	-	-	-
Medsas inventory interface	-			-	-	-	-	-	-
Inventory: Other supplies	-			-	-	-	-	8	7
Consumable supplies	17			17	-	17	-	182	182
Consumable: Stationery, printing and office supplies	179	(108)		71	15	56	21.1%	4	-
Operating leases	-			-	-	-	-	-	-
Property payments	1,259	(335)		924	725	199	78.5%	1,257	1,255
Transport provided: Departmental activity	8	-		8	4	4	50.0%	-	-
Travel and subsistence	258	(34)		224	192	32	85.7%	525	525
Training and development	-			-	-	-	-	-	-
Operating payments	41	(41)		-	-	-	-	-	-
Venues and facilities	28	44		72	66	6	91.7%	4	4
Rental and hiring	-			-	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest (Incl. interest on unitary payments (PPP))	-			-	-	-	-	-	-
Rent on land	-			-	-	-	-	-	-
<b>Transfers and subsidies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-			-	-	-	-	-	-
Provincial agencies and funds	-			-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-			-	-	-	-	-	-
Municipal agencies and funds	-			-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Social security funds	-			-	-	-	-	-	-
Departmental agencies (non-business entities)	-			-	-	-	-	-	-
Higher education institutions	-			-	-	-	-	-	-
Foreign governments and international organisations	-			-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pc)	-			-	-	-	-	-	-
Other transfers to public corporations	-			-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pe)	-			-	-	-	-	-	-
Other transfers to private enterprises	-			-	-	-	-	-	-
Non-profit institutions	-			-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-
Social benefits	-			-	-	-	-	-	-
Other transfers to households	-			-	-	-	-	-	-
<b>Payments for capital assets</b>	<b>150</b>	<b>343</b>	<b>-</b>	<b>493</b>	<b>493</b>	<b>-</b>	<b>100.0%</b>	<b>143</b>	<b>143</b>
Buildings and other fixed structures	-	343	-	343	343	-	100.0%	-	-
Buildings	-			-	-	-	-	-	-
Other fixed structures	-	343		343	343	-	100.0%	-	-
Machinery and equipment	150	-	-	150	150	-	100.0%	143	143
Transport equipment	-			-	-	-	-	-	-
Other machinery and equipment	150			150	150	-	100.0%	143	143
Heritage assets	-			-	-	-	-	-	-
Specialised military assets	-			-	-	-	-	-	-
Biological assets	-			-	-	-	-	-	-
Land and sub-soil assets	-			-	-	-	-	-	-
Software and other intangible assets	-			-	-	-	-	-	-
<b>Payment for financial assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>11,257</b>	<b>(1,000)</b>	<b>(1,500)</b>	<b>8,757</b>	<b>8,118</b>	<b>639</b>	<b>92.7%</b>	<b>8,416</b>	<b>8,400</b>



Programme 4: SPORTS AND RECREATION									
	1	2	3	4	5	6	7	8	9
	2022/23							2021/22	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
<b>Sub programme</b>									
1. <a href="#">SPORTS</a>	63,377	-	12,825	76,202	73,914	2,288	97.0%	49,547	48,508
2. <a href="#">SCHOOL SPORT</a>	47,434	-	-	47,434	46,679	755	98.4%	46,424	45,397
3. <a href="#">RECREATION</a>	28,637	-	-	28,637	28,089	548	98.1%	27,132	26,992
4. <a href="#">MANAGEMENT</a>	36,099	-	-	36,099	35,007	1,092	97.0%	28,555	28,289
	<b>175,547</b>	<b>-</b>	<b>12,825</b>	<b>188,372</b>	<b>183,689</b>	<b>4,683</b>	<b>97.5%</b>	<b>151,658</b>	<b>149,186</b>
<b>Economic classification</b>									
<b>Current payments</b>	<b>135,228</b>	<b>(680)</b>	<b>12,825</b>	<b>147,373</b>	<b>144,656</b>	<b>2,717</b>	<b>98.2%</b>	<b>113,821</b>	<b>111,741</b>
Compensation of employees	43,189	-	7,900	51,089	49,788	1,301	97.5%	39,225	37,651
Salaries and wages	33,426	1,144	7,900	42,470	41,289	1,181	97.2%	32,954	31,417
Social contributions	9,763	(1,144)	-	8,619	8,499	120	98.6%	6,271	6,234
Goods and services	91,962	(680)	4,925	96,207	94,846	1,361	98.6%	74,596	74,090
Administrative fees	1,485	226	277	1,988	1,984	4	99.8%	877	875
Advertising	-	-	-	-	-	-	-	228	220
Minor assets	6	101	-	107	94	13	87.9%	200	200
Audit costs: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	100	99
Catering: Departmental activities	8,313	1,165	-	9,478	9,413	65	99.3%	9,445	9,397
Communication (G&S)	1,188	173	-	1,361	1,357	4	99.7%	3,065	3,061
Computer services	-	-	-	-	-	-	-	-	-
Consultants: Business and advisory services	-	-	-	-	-	-	-	-	-
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Contractors	7,181	(4,748)	-	2,433	2,414	19	99.2%	1,120	1,115
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including government motor transport)	4,585	62	-	4,647	4,616	31	99.3%	4,635	4,597
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	5,845	3,252	-	9,097	9,082	15	99.8%	9,138	9,114
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Meddas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	248	1,724	-	1,972	1,952	20	99.0%	945	940
Consumable: Stationery, printing and office supplies	426	(55)	-	371	366	5	98.7%	496	495
Operating leases	8,866	(233)	-	8,633	8,633	-	100.0%	7,650	7,613
Property payments	26,249	(4,593)	-	21,656	20,604	1,052	95.1%	11,366	11,255
Transport provided: Departmental activity	11,362	1,678	-	13,040	13,001	39	99.7%	11,950	11,897
Travel and subsistence	13,737	(276)	4,648	18,109	18,030	79	99.6%	10,944	10,827
Training and development	-	-	-	-	-	-	-	372	372
Operating payments	41	436	-	477	477	-	100.0%	139	135
Venues and facilities	1,229	315	-	1,544	1,532	12	99.2%	1,007	985
Rental and hiring	1,201	93	-	1,294	1,291	3	99.8%	919	893
Interest and rent on land	77	-	-	77	22	55	28.6%	-	-
Interest (Incl. interest on unitary payments (PPP))	27	-	-	27	12	15	44.4%	-	-
Rent on land	50	-	-	50	10	40	20.0%	-	-
<b>Transfers and subsidies</b>	<b>31,361</b>	<b>680</b>	-	<b>32,041</b>	<b>31,973</b>	<b>68</b>	<b>99.8%</b>	<b>33,120</b>	<b>32,876</b>
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	15,317	1,445	-	16,762	16,695	67	99.6%	16,303	16,301
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies	15,317	1,445	-	16,762	16,695	67	99.6%	16,303	16,301
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pc)	-	-	-	-	-	-	-	-	-
Other transfers to public corporations	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pe)	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	14,788	-	-	14,788	14,788	-	100.0%	16,599	16,379
Households	1,256	(765)	-	491	490	1	99.8%	218	196
Social benefits	1,256	(765)	-	491	490	1	99.8%	218	196
Other transfers to households	-	-	-	-	-	-	-	-	-
<b>Payments for capital assets</b>	<b>8,958</b>	<b>-</b>	<b>-</b>	<b>8,958</b>	<b>7,060</b>	<b>1,898</b>	<b>78.8%</b>	<b>4,717</b>	<b>4,569</b>
Buildings and other fixed structures	8,411	-	-	8,411	6,515	1,896	77.5%	3,904	3,840
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	8,411	-	-	8,411	6,515	1,896	77.5%	3,904	3,840
Machinery and equipment	547	-	-	547	545	2	99.6%	813	729
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	547	-	-	547	545	2	99.6%	813	729
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
<b>Payment for financial assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>175,547</b>	<b>-</b>	<b>12,825</b>	<b>188,372</b>	<b>183,689</b>	<b>4,683</b>	<b>97.5%</b>	<b>151,658</b>	<b>149,186</b>

**Subprogramme: 4.1: SPORTS**

	1	2	3	4	5	6	7	8	9
	2022/23							2021/22	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
<b>Current payments</b>	<b>47,758</b>	<b>820</b>	<b>12,825</b>	<b>61,403</b>	<b>61,012</b>	<b>391</b>	<b>99.4%</b>	<b>37,742</b>	<b>36,781</b>
Compensation of employees	33,528	-	7,900	41,428	41,183	245	99.4%	32,592	31,635
Salaries and wages	24,669	1,095	7,900	33,664	33,490	174	99.5%	27,139	26,184
Social contributions	8,859	(1,095)	-	7,764	7,693	71	99.1%	5,453	5,451
Goods and services	14,230	820	4,925	19,975	19,829	146	99.3%	5,150	5,146
Administrative fees	-	247	277	524	523	1	99.8%	-	-
Advertising	-	-	-	-	-	-	-	-	-
Minor assets	6	13	-	19	6	13	31.6%	-	-
Audit costs: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	359	455	-	814	783	31	96.2%	324	322
Communication (G&S)	126	165	-	291	290	1	99.7%	148	147
Computer services	-	-	-	-	-	-	-	-	-
Consultants: Business and advisory services	-	-	-	-	-	-	-	-	-
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Contractors	4,071	(3,026)	-	1,045	1,027	18	98.3%	46	45
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including government motor transport)	-	24	-	24	-	24	-	1,345	1,345
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	24	1,406	-	1,430	1,430	-	100.0%	283	283
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medsas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	188	1,597	-	1,785	1,765	20	98.9%	323	323
Consumable: Stationery, printing and office supplies	201	(30)	-	171	167	4	97.7%	353	352
Operating leases	50	-	-	50	50	-	100.0%	-	-
Property payments	5,248	(1,316)	-	3,932	3,923	9	99.8%	466	466
Transport provided: Departmental activity	811	1,275	-	2,086	2,076	10	99.5%	61	61
Travel and subsistence	3,054	(823)	4,648	6,879	6,879	-	100.0%	1,613	1,614
Training and development	-	-	-	-	-	-	-	-	-
Operating payments	25	436	-	461	461	-	100.0%	119	119
Venues and facilities	60	315	-	375	363	12	96.8%	65	65
Rental and hiring	7	82	-	89	86	3	96.6%	4	4
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest (Incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
<b>Transfers and subsidies</b>	<b>6,879</b>	<b>(820)</b>	<b>-</b>	<b>6,059</b>	<b>6,058</b>	<b>1</b>	<b>100.0%</b>	<b>7,396</b>	<b>7,388</b>
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies (non-business entities)	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pc)	-	-	-	-	-	-	-	-	-
Other transfers to public corporations	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pe)	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	6,013	-	-	6,013	6,013	-	100.0%	7,350	7,350
Households	866	(820)	-	46	45	1	97.8%	46	38
Social benefits	866	(820)	-	46	45	1	97.8%	46	38
Other transfers to households	-	-	-	-	-	-	-	-	-
<b>Payments for capital assets</b>	<b>8,740</b>	<b>-</b>	<b>-</b>	<b>8,740</b>	<b>6,844</b>	<b>1,896</b>	<b>78.3%</b>	<b>4,409</b>	<b>4,339</b>
Buildings and other fixed structures	8,411	-	-	8,411	6,515	1,896	77.5%	3,904	3,840
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	8,411	-	-	8,411	6,515	1,896	77.5%	3,904	3,840
Machinery and equipment	329	-	-	329	329	-	100.0%	505	499
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	329	-	-	329	329	-	100.0%	505	499
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
<b>Payment for financial assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>63,377</b>	<b>-</b>	<b>12,825</b>	<b>76,202</b>	<b>73,914</b>	<b>2,288</b>	<b>97.0%</b>	<b>49,547</b>	<b>48,508</b>

## Subprogramme: 4.2: SCHOOL SPORT

	1	2	3	4	5	6	7	8	9
	2022/23							2021/22	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
<b>Current payments</b>	<b>40,434</b>	-	-	<b>40,434</b>	<b>39,679</b>	<b>755</b>	<b>98.1%</b>	<b>39,918</b>	<b>39,111</b>
Compensation of employees	3,682	-	-	3,682	2,985	697	81.1%	2,249	1,663
Salaries and wages	3,664	(16)	-	3,648	2,955	693	81.0%	2,229	1,647
Social contributions	18	16	-	34	30	4	88.2%	20	16
Goods and services	36,752	-	-	36,752	36,694	58	99.8%	37,669	37,448
Administrative fees	1,140	(21)	-	1,119	1,116	3	99.7%	824	824
Advertising	-	-	-	-	-	-	-	-	-
Minor assets	-	-	-	-	-	-	-	-	-
Audit costs: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	7,192	218	-	7,410	7,401	9	99.9%	8,170	8,125
Communication (G&S)	-	-	-	-	-	-	-	581	581
Computer services	-	-	-	-	-	-	-	-	-
Consultants: Business and advisory services	-	-	-	-	-	-	-	-	-
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Contractors	1,200	(13)	-	1,187	1,186	1	99.9%	1,012	1,011
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including government motor transport)	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	5,768	(473)	-	5,295	5,280	15	99.7%	8,831	8,808
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Meddas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	25	-	-	25	25	-	100.0%	54	49
Consumable: Stationery, printing and office supplies	124	(21)	-	103	102	1	99.0%	118	118
Operating leases	-	-	-	-	-	-	-	-	-
Property payments	-	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	9,835	228	-	10,063	10,037	26	99.7%	10,943	10,890
Travel and subsistence	9,211	86	-	9,297	9,294	3	100.0%	5,110	5,054
Training and development	-	-	-	-	-	-	-	372	372
Operating payments	16	-	-	16	16	-	100.0%	-	-
Venues and facilities	1,069	-	-	1,069	1,069	-	100.0%	859	840
Rental and hiring	1,172	(4)	-	1,168	1,168	-	100.0%	795	776
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest (Incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
<b>Transfers and subsidies</b>	<b>7,000</b>	-	-	<b>7,000</b>	<b>7,000</b>	-	<b>100.0%</b>	<b>6,506</b>	<b>6,286</b>
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies (non-business entities)	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pc)	-	-	-	-	-	-	-	-	-
Other transfers to public corporations	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pe)	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	7,000	-	-	7,000	7,000	-	100.0%	6,506	6,286
Households	-	-	-	-	-	-	-	-	-
Social benefits	-	-	-	-	-	-	-	-	-
Other transfers to households	-	-	-	-	-	-	-	-	-
<b>Payments for capital assets</b>	-	-	-	-	-	-	-	-	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	-	-	-	-	-	-	-	-	-
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
<b>Payment for financial assets</b>	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>47,434</b>	-	-	<b>47,434</b>	<b>46,679</b>	<b>755</b>	<b>98.4%</b>	<b>46,424</b>	<b>45,397</b>

**Subprogramme: 4.3: RECREATION**

	1	2	3	4	5	6	7	8	9
	2022/23			2021/22					
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
<b>Current payments</b>	<b>10,937</b>	<b>(1,500)</b>	<b>-</b>	<b>9,437</b>	<b>8,958</b>	<b>479</b>	<b>94.9%</b>	<b>7,706</b>	<b>7,654</b>
Compensation of employees	3,579	-	-	3,579	3,228	351	90.2%	2,784	2,753
Salaries and wages	3,200	(138)	-	3,062	2,752	310	89.9%	2,363	2,363
Social contributions	379	138	-	517	476	41	92.1%	421	390
Goods and services	7,331	(1,500)	-	5,831	5,718	113	98.1%	4,922	4,901
Administrative fees	345	-	-	345	345	-	100.0%	38	36
Advertising	-	-	-	-	-	-	-	180	172
Minor assets	-	-	-	-	-	-	-	200	200
Audit costs: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	100	99
Catering: Departmental activities	762	468	-	1,230	1,229	1	99.9%	222	222
Communication (G&S)	25	-	-	25	22	3	88.0%	9	7
Computer services	-	-	-	-	-	-	-	-	-
Consultants: Business and advisory services	-	-	-	-	-	-	-	-	-
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Contractors	1,910	(1,900)	-	10	10	-	100.0%	27	27
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including government motor transport)	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	53	905	-	958	958	-	100.0%	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medsas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	30	-	-	30	30	-	100.0%	483	483
Consumable: Stationery, printing and office supplies	-	-	-	-	-	-	-	-	-
Operating leases	-	-	-	-	-	-	-	-	-
Property payments	2,200	(1,500)	-	700	669	31	95.6%	1,839	1,837
Transport provided: Departmental activity	716	-	-	716	713	3	99.6%	45	45
Travel and subsistence	1,168	512	-	1,680	1,605	75	95.5%	1,662	1,662
Training and development	-	-	-	-	-	-	-	-	-
Operating payments	-	-	-	-	-	-	-	5	1
Venues and facilities	100	-	-	100	100	-	100.0%	62	60
Rental and hiring	22	15	-	37	37	-	100.0%	50	50
Interest and rent on land	27	-	-	27	12	15	44.4%	-	-
Interest (Incl. interest on unitary payments (PPP))	27	-	-	27	12	15	44.4%	-	-
Rent on land	-	-	-	-	-	-	-	-	-
<b>Transfers and subsidies</b>	<b>17,482</b>	<b>1,500</b>	<b>-</b>	<b>18,982</b>	<b>18,915</b>	<b>67</b>	<b>99.6%</b>	<b>19,218</b>	<b>19,202</b>
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	15,317	1,445	-	16,762	16,695	67	99.6%	16,303	16,301
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies (non-business entities)	15,317	1,445	-	16,762	16,695	67	99.6%	16,303	16,301
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pc)	-	-	-	-	-	-	-	-	-
Other transfers to public corporations	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pe)	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	1,775	-	-	1,775	1,775	-	100.0%	2,743	2,743
Households	390	55	-	445	445	-	100.0%	172	158
Social benefits	390	55	-	445	445	-	100.0%	172	158
Other transfers to households	-	-	-	-	-	-	-	-	-
<b>Payments for capital assets</b>	<b>218</b>	<b>-</b>	<b>-</b>	<b>218</b>	<b>216</b>	<b>2</b>	<b>99.1%</b>	<b>208</b>	<b>136</b>
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	218	-	-	218	216	2	99.1%	208	136
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	218	-	-	218	216	2	99.1%	208	136
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
<b>Payment for financial assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>28,637</b>	<b>-</b>	<b>-</b>	<b>28,637</b>	<b>28,089</b>	<b>548</b>	<b>98.1%</b>	<b>27,132</b>	<b>26,992</b>



**Subprogramme: 4.4: MANAGEMENT**

	1	2	3	4	5	6	7	8	9
	2022/23							2021/22	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
<b>Economic classification</b>	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>	<b>%</b>	<b>R'000</b>	<b>R'000</b>
<b>Current payments</b>	<b>36,099</b>	<b>-</b>	<b>-</b>	<b>36,099</b>	<b>35,007</b>	<b>1,092</b>	<b>97.0%</b>	<b>28,455</b>	<b>28,195</b>
Compensation of employees	2,400	-	-	2,400	2,392	8	99.7%	1,600	1,600
Salaries and wages	1,893	203	-	2,096	2,092	4	99.8%	1,223	1,223
Social contributions	507	(203)	-	304	300	4	98.7%	377	377
Goods and services	33,649	-	-	33,649	32,605	1,044	96.9%	26,855	26,595
Administrative fees	-	-	-	-	-	-	-	15	15
Advertising	-	-	-	-	-	-	-	48	48
Minor assets	-	88	-	88	88	-	100.0%	-	-
Audit costs: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	-	24	-	24	-	24	-	729	728
Communication (G&S)	1,037	8	-	1,045	1,045	-	100.0%	2,327	2,326
Computer services	-	-	-	-	-	-	-	-	-
Consultants: Business and advisory services	-	-	-	-	-	-	-	-	-
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Contractors	-	191	-	191	191	-	100.0%	35	32
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including government motor transport)	4,585	38	-	4,623	4,616	7	99.8%	3,290	3,252
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	1,414	-	1,414	1,414	-	100.0%	24	23
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medsas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	5	127	-	132	132	-	100.0%	85	85
Consumable: Stationery, printing and office supplies	101	(4)	-	97	97	-	100.0%	25	25
Operating leases	8,816	(233)	-	8,583	8,583	-	100.0%	7,650	7,613
Property payments	18,801	(1,777)	-	17,024	16,012	1,012	94.1%	9,061	8,952
Transport provided: Departmental activity	-	175	-	175	175	-	100.0%	901	901
Travel and subsistence	304	(51)	-	253	252	1	99.6%	2,559	2,497
Training and development	-	-	-	-	-	-	-	-	-
Operating payments	-	-	-	-	-	-	-	15	15
Venues and facilities	-	-	-	-	-	-	-	21	20
Rental and hiring	-	-	-	-	-	-	-	70	63
Interest and rent on land	50	-	-	50	10	40	20.0%	-	-
Interest (Incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-
Rent on land	50	-	-	50	10	40	20.0%	-	-
<b>Transfers and subsidies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies (non-business entities)	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pc)	-	-	-	-	-	-	-	-	-
Other transfers to public corporations	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pe)	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-
Social benefits	-	-	-	-	-	-	-	-	-
Other transfers to households	-	-	-	-	-	-	-	-	-
<b>Payments for capital assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100</b>	<b>94</b>
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	-	-	-	-	-	-	-	100	94
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	-	-	-	-	-	-	-	100	94
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
<b>Payment for financial assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>36,099</b>	<b>-</b>	<b>-</b>	<b>36,099</b>	<b>35,007</b>	<b>1,092</b>	<b>97.0%</b>	<b>28,555</b>	<b>28,289</b>

## NORTH WEST: ARTS, CULTURE, SPORTS AND RECREATION

### Notes to the Appropriation Statement

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

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

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

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

**3 Detail on payments for financial assets**

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

**4 Explanations of material variances from Amounts Voted (after virement):**

	Final Budget	Actual Expenditure	Variance	Variance as a % of Final Budget
	R'000	R'000	R'000	%
<b>4.1 Per programme:</b>				
<b>Administration</b>	122,453	119,905	2,548	2%

The programme has cumulatively spend R119.9 million or 98 per cent against the adjusted appropriation. The under variance of 2 per cent is mainly under economic classification goods and services items which are (property payments and travel and subsistence allowance).

<b>Cutural Affairs</b>	249,519	241,502	8,017	3%
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The programme has cumulatively spend R241.5 million or 97 per cent against the adjusted appropriation. The under variance of 3 per cent emanates from two subprogrammes (Museum services and Heritage Services). On Sub-programme Musuems services the under spending was on economic classification payments for capital assets, the R1 million was for the refurbishment of JB Marks site. On Sub-programme Heritage Service the under spending relates to R5 million which was earmarked for construction of Archbishop Desmond Tutu Museum. The under spending was due to late finalisations of engagements with all relevant stakeholders which included consultation with the Desmond Tutu Foundation, the Anglican Church, the family, the municipality, department of Social Development etc. with the aim to determine the process to be followed to implement the project in so far as the procurement processes and the land issues were concerned.

<b>Library and Archive Services</b>	216,729	180,549	36,180	17%
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The programme has cumulatively spend R180.5 million or 83 per cent with an under variance of 17 per cent. The underspending was on goods and services, transfer payments and payments for capital assets. On goods and service the underspending emanates from R10.8 million which related to non-delivery of library materials and library maintenance. On transfers and subsidies an amount of R1.5 million relates to three local municipalities (Mafikeng, Maquasi, Rustenburg) which could not be transferred due to non-compliance. On payment for capital assets the under spending of R23 million relates to infrastructure projects.

<b>Sports and Recreation</b>	188,372	183,689	4,683	2%
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The programme has spend R183.6 million or 98 per cent against the adjusted appropriation. The underspending emanates on both economic classification goods and services and payments for capital assets. On goods and services the underspending relates to budget for fixed costs and maintenance budgtets, on payment for capital assets the underspending relates to non spending on Manthe Sports complex budget.

(In the case of surpluses on programmes, a detailed explanation must be given as to whether it is as a result of a saving or underspending.)

## 4.2 Per economic classification:

	Final Budget	Actual Expenditure	Variance	Variance as a % of Final Budget
	R'000	R'000	R'000	%

### Current expenditure

Compensation of employees	266,081	263,564	2,517	1%
Goods and services	243,774	229,093	14,681	6%
Interest and rent on land	215	53	162	75%
<b>Transfers and subsidies</b>				
Provinces and municipalities	15,988	14,435	1,553	10%
Departmental agencies and accounts	157,715	156,595	1,120	1%
Higher education institutions				
Public corporations and private enterprises				
Foreign governments and international organisations				
Non-profit institutions	26,789	26,778	11	0%
Households	1,628	1,627	1	0%
<b>Payments for capital assets</b>				
Buildings and other fixed structures	51,103	25,032	26,071	51%
Machinery and equipment	8,680	8,394	286	3%
Heritage assets	5,000			
Specialised military assets				
Biological assets				
Land and subsoil assets				
Software and other intangible assets				
<b>Payments for financial assets</b>	100	74	26	26%

#### a) Compensation of employees:

The Department spent an amount of R263.5 million from the adjusted budget of R266 million which translate to 99 per cent.

#### b) Goods and services

The Department spent R229.8 million against the budget of R244.5 million with an under variance of 6 per cent. The under variance is due to non spending on library books, library material and maintenance of library. An amount of R 800 thousand was reclassified from property payment to Building and other fixed structures through POC journal.

#### c) Transfers and subsidies

The Department spent 99 per cent, the under variance of 1 per cent relates three municipalities ((Mafikeng, Maquasi, Rustenburg) which could not be transferred due to non compliance.

#### d) Machinery and Equipment

The Department spent 97 per cent, the remaining balance of R286 relates to non delivery of Archive Shelves.

#### e) Building and other fixed structures

The spending is 48 per cent, the under spending is as a result of ongoing library which could not be completed by year end. An amount of R 800 thousand was reclassified from Goods and Services through POC journal.

## 4.3 Per conditional grant

Final Budget	Actual Expenditure	Variance	Variance as a % of Final Budget
R'000	R'000	R'000	%

Community Library Service Grant	166,321	132,749	33,572	20%
Expanded Public Works Programme	2,106	1,856	250	12%
Mass Participation Development Grant	47,434	46,679	755	2%

### a) Community Library

The under spending on the grant is mainly on goods and services and building and other fixed structure. On goods and services the under spending relates to non delivery of library books and material, on building and other fixed structure relates to non completion on ongoing library.

### b) Expanded Public Works Programme

The balance of R250 thousands relates accrual payments of EPWP beneficiary for March.

### c) Mass Participation Development Grant

The under spending relates to delayed appointment of sports coordinators.



# NORTH WEST: ARTS, CULTURE, SPORTS AND RECREATION

## Statement of Financial Performance

	Note	2022/23 R'000	2021/22 R'000
<b>REVENUE</b>			
Annual appropriation	<a href="#">1</a>	777,073	694,810
Statutory appropriation	<a href="#">2</a>	-	-
Departmental revenue	<a href="#">3</a>	1,314	606
NRF Receipts		-	-
Aid assistance		-	-
<b>TOTAL REVENUE</b>		<b>778,387</b>	<b>695,416</b>
<b>EXPENDITURE</b>			
<b>Current expenditure</b>			
Compensation of employees	<a href="#">5</a>	263,564	265,731
Goods and services	<a href="#">6</a>	229,093	169,624
Interest and rent on land	<a href="#">7</a>	57	18
Aid assistance	<a href="#">4</a>	-	-
<b>Total current expenditure</b>		<b>492,714</b>	<b>435,373</b>
<b>Transfers and subsidies</b>			
Transfers and subsidies	<a href="#">9</a>	199,431	197,739
Aid assistance	<a href="#">4</a>	-	-
<b>Total transfers and subsidies</b>		<b>199,431</b>	<b>197,739</b>
<b>Expenditure for capital assets</b>			
Tangible assets	<a href="#">10</a>	33,426	22,739
Intangible assets	<a href="#">10</a>	-	-
<b>Total expenditure for capital assets</b>		<b>33,426</b>	<b>22,739</b>
Unauthorised expenditure approved without funding		-	-
<b>Payments for financial assets</b>	<a href="#">8</a>	74	-
<b>TOTAL EXPENDITURE</b>		<b>725,645</b>	<b>655,851</b>
<b>SURPLUS/(DEFICIT) FOR THE YEAR</b>		<b>52,742</b>	<b>39,565</b>
<b>Reconciliation of Net Surplus/(Deficit) for the year</b>			
Voted Funds		51,428	38,959
Annual appropriation		16,851	4,818
Statutory Appropriation		-	-
Conditional grants		34,577	34,141
Departmental revenue and NRF Receipts	<a href="#">18</a>	1,314	606
Aid assistance	<a href="#">4</a>	-	-
<b>SURPLUS/(DEFICIT) FOR THE YEAR</b>		<b>52,742</b>	<b>39,565</b>

# NORTH WEST: ARTS, CULTURE, SPORTS AND RECREATION

## Statement of Financial Position

	Note	2022/23 R'000	2021/22 R'000
<b>ASSETS</b>			
<b>Current Assets</b>		<b>51,450</b>	<b>38,599</b>
Cash and cash equivalents	<a href="#">11</a>	51,292	38,458
Other financial assets	<a href="#">12</a>	-	-
Prepayments and advances	<a href="#">13</a>	-	-
Receivables	<a href="#">14</a>	158	141
Loans	<a href="#">16</a>	-	-
Aid assistance prepayments	<a href="#">4</a>	-	-
Aid assistance receivable	<a href="#">4</a>	-	-
<b>Non-Current Assets</b>		<b>618</b>	<b>604</b>
Investments	<a href="#">15</a>	-	-
Prepayments and advances	<a href="#">13</a>	-	-
Receivables	<a href="#">14</a>	618	604
Loans	<a href="#">16</a>	-	-
Other financial assets	<a href="#">12</a>	-	-
<b>TOTAL ASSETS</b>		<b>52,068</b>	<b>39,203</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>		<b>51,725</b>	<b>39,002</b>
Voted funds to be surrendered to the Revenue Fund	<a href="#">17</a>	51,428	38,959
Departmental revenue and NRF Receipts to be surrendered to the Revenue Fund	<a href="#">18</a>	29	25
Bank overdraft	<a href="#">19</a>	-	-
Payables	<a href="#">20</a>	268	18
Aid assistance repayable	<a href="#">4</a>	-	-
Aid assistance unutilised	<a href="#">4</a>	-	-
<b>Non-Current Liabilities</b>			
Payables	<a href="#">21</a>	-	-
<b>TOTAL LIABILITIES</b>		<b>51,725</b>	<b>39,002</b>
<b>NET ASSETS</b>		<b>343</b>	<b>201</b>
<b>Represented by:</b>			
Capitalisation reserve		-	-
Recoverable revenue		343	201
Retained funds		-	-
Revaluation reserves		-	-
Unauthorised expenditure		-	-
<b>TOTAL</b>		<b>343</b>	<b>201</b>

**NORTH WEST: ARTS, CULTURE, SPORTS AND RECREATION**  
**Statement of Changes in Net Assets**

<b>NET ASSETS</b>		<b>2022/23</b>	<b>2021/22</b>
	<i>Note</i>	<b>R'000</b>	<b>R'000</b>
<b>Capitalisation Reserves</b>			
Opening balance		-	-
Transfers:			
Movement in Equity			-
Movement in Operational Funds			-
Other movements			-
Closing balance		-	-
<b>Recoverable revenue</b>			
Opening balance		201	173
Transfers		<b>142</b>	<b>28</b>
Irrecoverable amounts written off	<a href="#">8.3</a>	-3	-
Debts revised			-
Debts recovered (included in departmental receipts)			-
Debts raised		145	28
Closing balance		<b>343</b>	<b>201</b>
<b>Retained funds</b>			
Opening balance		-	-
Transferred from voted funds to be surrendered (Parliament/Legislatures ONLY)			-
Utilised during the year			-
Closing balance		-	-
<b>Revaluation Reserves</b>			
Opening balance		-	-
Revaluation adjustment (Housing departments)			-
Transfers			-
Other			-
Closing balance		-	-
<b>Unauthorised expenditure</b>			
Opening balance		-	-
Unauthorised expenditure - current year		-	-
Relating to overspending of the vote or main division within the vote			-
Incurred not in accordance with the purpose of the vote or main division			-
Amounts approved by Parliament/Legislature with funding			-
Amounts approved by Parliament/Legislature without funding and derecognised		-	-
Current			-
Capital			-
Transfers and subsidies			-
Amounts recoverable			-
Amounts written off			-
Closing balance		-	-
<b>TOTAL</b>		<b>343</b>	<b>201</b>

**NORTH WEST: ARTS, CULTURE, SPORTS AND RECREATION**  
**Cash Flow Statement**

		2022/23	2021/22
	Note	R'000	R'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Receipts		<b>779,087</b>	<b>695,816</b>
Annual appropriated funds received	<a href="#">1.1</a>	777,073	694,810
Statutory appropriated funds received	<a href="#">2</a>	-	-
Departmental revenue received	<a href="#">3</a>	2,014	1,006
Interest received	<a href="#">3.3</a>	-	-
NRF Receipts		-	-
Aid assistance received	<a href="#">4</a>	-	-
Net (increase)/ decrease in working capital		233	225
Surrendered to Revenue Fund		-40,969	-58,584
Surrendered to RDP Fund/Donor		-	-
Current payments		-492,657	-435,355
Interest paid	<a href="#">7</a>	-57	-18
Payments for financial assets		-74	-
Transfers and subsidies paid		-199,431	-197,739
<b>Net cash flow available from operating activities</b>	<a href="#">22</a>	<b>46,132</b>	<b>4,345</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Distribution/dividend received		-	-
Payments for capital assets	<a href="#">10</a>	-33,426	-22,739
Proceeds from sale of capital assets	<a href="#">3.4</a>	-	-
(Increase)/ decrease in loans		-	-
(Increase)/ decrease in investments		-	-
(Increase)/ decrease in other financial assets		-	-
(Increase)/decrease in non-current receivables	<a href="#">14</a>	-14	-22
<b>Net cash flows from investing activities</b>		<b>-33,440</b>	<b>-22,761</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Increase/ (decrease) in net assets		142	28
Increase/ (decrease) in non-current payables		-	-
<b>Net cash flows from financing activities</b>		<b>142</b>	<b>28</b>
Net increase/ (decrease) in cash and cash equivalents		12,834	-18,388
Cash and cash equivalents at beginning of period		38,458	56,846
Unrealised gains and losses within cash and cash equivalents		-	-
<b>Cash and cash equivalents at end of period</b>	<a href="#">23</a>	<b>51,292</b>	<b>38,458</b>



**NORTH WEST: ARTS, CULTURE, SPORTS AND RECREATION**  
**Notes to the Annual Financial Statements**

1

1.1 Annual Appropriation		2022/23			2021/22		
		Final Budget R'000	Actual Funds Received R'000	Funds not requested/ not received R'000	Final Budget R'000	Appropriation Received R'000	Funds not requested/ not received R'000
1)	ADMINISTRATION	122,453	122,453	-	107,310	107,310	-
2)	CULTURAL AFFAIRS	249,519	249,519	-	240,254	240,254	-
3)	LIBRARY AND ARCHIVE SERVICES	216,729	216,729	-	195,588	195,588	-
4)	SPORTS AND RECREATION	188,372	188,372	-	151,658	151,658	-
<b>Total</b>		<b>777,073</b>	<b>777,073</b>	<b>-</b>	<b>694,810</b>	<b>694,810</b>	<b>-</b>

Provide an explanation for funds not requested/not received

		2022/23 R'000	2021/22 R'000
	<b>Note</b>		
1.2 Conditional grants**			
Total grants received	45	215,861	197,059
Provincial grants included in Total Grants received		-	-

1.1)

Include discussion where deemed relevant

		2022/23 R'000	2021/22 R'000
2 Statutory Appropriation			
		-	-
		-	-
Actual Statutory Appropriation received		-	-

Include discussion where deemed relevant

		2022/23 R'000	2021/22 R'000
3 Departmental Revenue			
Tax revenue		-	-
Sales of goods and services other than capital assets	3.1	1,384	363
Fines, penalties and forfeits	3.2	-	-
Interest, dividends and rent on land	3.3	-	-
Sales of capital assets	3.4	-	-
Transactions in financial assets and liabilities	3.5	630	643
Transfer received	3.6	-	-
Total revenue collected		<b>2,014</b>	<b>1,006</b>
Less: Own revenue included in appropriation	18	700	400
<b>Departmental revenue collected</b>		<b>1,314</b>	<b>606</b>

	Note	2022/23 R'000	2021/22 R'000
<b>3,1 Sales of goods and services other than capital assets</b>	<b>3</b>		
Sales of goods and services produced by the department		1 384	363
Sales by market establishment		72	59
Administrative fees		-	-
Other sales		1 312	304
Sales of scrap, waste and other used current goods		-	-
<b>Total</b>		<b>1 384</b>	<b>363</b>

Included in other sales is the following sources of revenue: Sales of Tender Documents, Insurance & Garnishes and revenue generated from Mahika Mahikeng event.

	Note	2022/23 R'000	2021/22 R'000
<b>3,2 Fines, penalties and forfeits</b>	<b>3</b>		
Fines		-	-
Penalties		-	-
Forfeits		-	-
<b>Total</b>		<b>-</b>	<b>-</b>

Include discussion where deemed relevant

	Note	2022/23 R'000	2021/22 R'000
<b>3,3 Interest, dividends and rent on land</b>	<b>3</b>		
Interest		-	-
Dividends		-	-
Rent on land		-	-
<b>Total</b>		<b>-</b>	<b>-</b>

Include discussion where deemed relevant

	Note	2022/23 R'000	2021/22 R'000
<b>3,4 Sales of capital assets</b>	<b>3</b>		
<b>Tangible capital assets</b>		-	-
Buildings and other fixed structures		-	-
Machinery and equipment		-	-
Heritage assets		-	-
Specialised military assets		-	-
Land and subsoil assets		-	-
Biological assets		-	-
<b>Intangible capital assets</b>		-	-
Software		-	-
Mastheads and publishing titles		-	-
Patents, licences, copyright, brand names, trademarks		-	-
Recipes, formulae, prototypes, designs, models		-	-
Services and operating rights		-	-
<b>Total</b>		<b>-</b>	<b>-</b>

Include discussion where deemed relevant

	Note	2022/23 R'000	2021/22 R'000
<b>3,5 Transactions in financial assets and liabilities</b>	<b>3</b>		
Loans and advances		-	-
Receivables		-	-
Forex gain		-	-
Other Receipts including Recoverable Revenue		630	643
Gains on GFECRA		-	-
<b>Total</b>		<b>630</b>	<b>643</b>

Other receipts consist of refunds from prior years' debts.

	Note	2022/23 R'000	2021/22 R'000
<b>3.6 Transfers received</b>	<b>3</b>		
Other governmental units		-	-
Higher education institutions		-	-
Foreign governments		-	-
International organisations		-	-
Public corporations and private enterprises		-	-
Households and non-profit institutions		-	-
<b>Total</b>		<b>-</b>	<b>-</b>

Include discussion where deemed relevant

	Note	2022/23 R'000	2021/22 R'000
<b>3.6.1 Donations received in-kind (not included in the main note)</b>	<b>3</b>		
(Treasury Regulation 21.2.4)			
List in-kind donations received			-
			-
<b>Total</b>		<b>-</b>	<b>-</b>

Include discussion where deemed relevant

<b>3.7 Cash received not recognised (not included in the main note) - 2022/23</b>			
Name of entity	Amount received R'000	Amount paid to R'000	Balance R'000
			-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash received not recognised (not included in the main note) - 2021/22</b>			
Name of entity	Amount received R'000	Amount paid to Revenue Fund R'000	Balance R'000
		-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>

Include discussion where deemed relevant

	Note	2022/23 R'000	2021/22 R'000
<b>4 Aid Assistance</b>			
Opening Balance		-	-
Prior period error		-	-
As restated		-	-
Transferred from statement of financial performance		-	-
Transferred to/from retained funds		-	-
Paid during the year		-	-
<b>Closing Balance</b>		<b>-</b>	<b>-</b>

Include discussion where deemed relevant

	Note	2022/23 R'000	2021/22 R'000
<b>4.1 Analysis of balance by source</b>	<b>4</b>		
Aid assistance from RDP		-	-
Aid assistance from other sources		-	-
CARA Funds		-	-
<b>Closing Balance</b>		<b>-</b>	<b>-</b>

Include discussion where deemed relevant

	Note	2022/23 R'000	2021/22 R'000
<b>4.2 Analysis of balance</b>			
Aid assistance receivable		-	-
Aid assistance prepayments (Not expensed)		-	-
Aid assistance unutilised		-	-
Aid assistance repayable		-	-
<b>Closing balance</b>	<b>4</b>	<b>-</b>	<b>-</b>
Aid assistance not requested/not received		-	-

Include discussion where deemed relevant

## 4.2.1 Aid assistance prepayments (expensed) - 2022/23

("prepayments expensed" not permitted from 1 April 2023)

	Amount as at 1 April 2022	Less: Received in the current year	Add/Less: Other	Add: Current Year prepayments	Amount as at 31 March 2023
	R'000	R'000	R'000	R'000	R'000
Goods and services	-				-
Interest and rent on land	-				-
Transfers and subsidies	-				-
Capital assets	-				-
Other	-				-
<b>Closing balance</b>	-	-	-	-	-

Include discussion where deemed relevant

## Aid assistance prepayments (expensed) - 2021/22

	Amount as at 1 April 2021	Less: Received in the current year	Add/Less: Other	Add: Current Year prepayments	Amount as at 31 March 2022
	R'000	R'000	R'000	R'000	R'000
Goods and services	-	-	-	-	-
Interest and rent on land	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-
Capital assets	-	-	-	-	-
Other	-	-	-	-	-
<b>Closing balance</b>	-	-	-	-	-

Include discussion where deemed relevant

## 4.3 Prior period error

Note

2021/22

R'000

Nature of prior period error  
Relating to 20WW/XX (affecting the opening balance)

-

Relating to 2021/22

-

**Total prior period errors**

-

Include discussion where deemed relevant

## 4.4 Aid assistance expenditure per economic classification

Note

2022/23  
R'000

2021/22  
R'000

Current	-	-
Capital	-	-
Transfers and subsidies	-	-
<b>Total aid assistance expenditure</b>	-	-

Include discussion where deemed relevant

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

(Treasury Regulation 21.2.4)

List in kind donations received

**Total**

2022/23  
R'000

2021/22  
R'000

-

-

Include discussion where deemed relevant



	Note	2022/23 R'000	2021/22 R'000
<b>5 Compensation of Employees</b>			
<b>5.1 Salaries and wages</b>			
Basic salary		174,213	172,413
Performance award		-	1,166
Service Based		153	262
Compensative/circumstantial		1,919	3,284
Periodic payments		4,996	7,719
Other non-pensionable allowances		49,875	48,796
<b>Total</b>		<b>231,156</b>	<b>233,640</b>

Prior year periodic payments (EPWP stipends) were incorrectly classified/accounted for as compensation of employees instead of being classified as goods and services: Agency and Support/Outsourced services.

POC journal for an amount of R16 thousand was passed from COE to Transfer and subsidies to correct expenditure for Klein Marico.

	Note	2022/23 R'000	2021/22 R'000
<b>5.2 Social Contributions</b>			
<b>Employer contributions</b>			
Pension		17,613	17,448
Medical		14,446	14,244
UIF		30	16
Bargaining council		69	69
Official unions and associations		-	-
Insurance		250	314
<b>Total</b>		<b>32,408</b>	<b>32,091</b>
<b>Total compensation of employees</b>		<b>263,564</b>	<b>265,731</b>
 Average number of employees		 750	 841

The average number of staff from April 2022 to March 2023 is 750. The decrease in staff from 840 to 790 is attributable to the terminations.

	Note	2022/23 R'000	2021/22 R'000
<b>6 Goods and services</b>			
Administrative fees		6,700	4,587
Advertising		3,061	4,562
Minor assets	<a href="#">6.1</a>	535	391
Bursaries (employees)		2,014	1,007
Catering		14,772	12,050
Communication		6,582	6,928
Computer services	<a href="#">6.2</a>	4,081	4,147
Consultants: Business and advisory services		762	152
Infrastructure and planning services		-	-
Laboratory services		-	-
Scientific and technological services		-	-
Legal services		163	270
Contractors		24,297	9,044
Agency and support / outsourced services		1,854	1,959
Entertainment		60	-
Audit cost – external	<a href="#">6.3</a>	5,992	5,297
Fleet services		5,444	4,597
Inventories	<a href="#">6.4</a>	27,768	19,308
Consumables	<a href="#">6.5</a>	7,748	5,817
Housing		-	-
Operating leases		10,432	8,629
Property payments	<a href="#">6.6</a>	44,535	34,010
Rental and hiring		2,850	2,192
Transport provided as part of the departmental activities		16,020	12,876
Travel and subsistence	<a href="#">6.7</a>	34,539	24,281
Venues and facilities		3,220	2,405
Training and development		1,840	2,085
Other operating expenditure	<a href="#">6.8</a>	3,824	3,030
<b>Total</b>		<b>229,093</b>	<b>169,624</b>

1. Prior year periodic payments (EPWP stipends) were incorrectly classified/accounted for as compensation of employees instead of being classified as goods and services: Agency and Support/Outsourced services.  
2. POC journal for R800 thousand was passed on the template to correct capital expenditure that was incorrectly classified as Property payments instead of being capitalised to Immovable Capital Assets.

		2022/23	2021/22
	Note	R'000	R'000
<b>6.1 Minor assets</b>	<b>6</b>		
<b>Tangible capital assets</b>		<b>535</b>	<b>391</b>
Buildings and other fixed structures		-	-
Biological assets		-	-
Heritage assets		-	-
Machinery and equipment		535	391
Land and subsoil assets		-	-
Specialised military assets		-	-
<b>Intangible capital assets</b>		<b>-</b>	<b>-</b>
Software		-	-
Mastheads and publishing titles		-	-
Patents, licences, copyright, brand names, trademarks		-	-
Recipes, formulae, prototypes, designs, models		-	-
Services and operating rights		-	-
<b>Total</b>		<b>535</b>	<b>391</b>
<i>Include discussion where deemed relevant</i>			
<b>6.2 Computer services</b>	<b>6</b>		
SITA computer services		4,081	4,147
External computer service providers		-	-
<b>Total</b>		<b>4,081</b>	<b>4,147</b>
<i>Include discussion where deemed relevant</i>			
<b>6.3 Audit cost – external</b>	<b>6</b>		
Regularity audits		5,992	5,297
Performance audits		-	-
Investigations		-	-
Environmental audits		-	-
Computer audits		-	-
<b>Total</b>		<b>5,992</b>	<b>5,297</b>
<i>Include discussion where deemed relevant</i>			
<b>6.4 Inventory</b>	<b>6</b>		
Clothing material and accessories		9,246	9,447
Farming supplies		-	-
Food and food supplies		-	-
Fuel, oil and gas		-	-
Learning and teaching support material		-	-
Materials and supplies		-	666
Medical supplies		-	-
Medicine		-	-
Medsas inventory interface		-	-
Other supplies	6.4.1	18,522	9,195
<b>Total</b>		<b>27,768</b>	<b>19,308</b>
<b>6.4.1 Other Supplies</b>			
Ammunition and security supplies		-	-
Assets for distribution		18,522	9,195
Machinery and equipment		7,199	2,530
School furniture		-	-
Sports and recreation		-	-
Library material		11,323	6,665
Other assets for distribution		-	-
Other		-	-
<b>Total</b>	<b>6.4</b>	<b>18,522</b>	<b>9,195</b>
<i>Include discussion where deemed relevant</i>			

	Note	2022/23 R'000	2021/22 R'000
<b>6.5 Consumables</b>	<b>6</b>		
Consumable supplies		5,707	4,020
Uniform and clothing		-	-
Household supplies		5,707	4,020
Building material and supplies		-	-
Communication accessories		-	-
IT consumables		-	-
Other consumables		-	-
Stationery, printing and office supplies		2,041	1,797
<b>Total</b>		<b>7,748</b>	<b>5,817</b>

Include discussion where deemed relevant

	Note	2022/23 R'000	2021/22 R'000
<b>6.6 Property payments</b>	<b>6</b>		
Municipal services		6,880	5,350
Property management fees		-	-
Property maintenance and repairs		9,272	5,455
Other		28,383	23,205
<b>Total</b>		<b>44,535</b>	<b>34,010</b>

POC journal for R800 thousand was passed on the template to correct capital expenditure that was incorrectly classified as Property payments instead of being capitalised to Immovable Capital Assets.

	Note	2022/23 R'000	2021/22 R'000
<b>6.7 Travel and subsistence</b>	<b>6</b>		
Local		34,539	24,281
Foreign		-	-
<b>Total</b>		<b>34,539</b>	<b>24,281</b>

Include discussion where deemed relevant

	Note	2022/23 R'000	2021/22 R'000
<b>6.8 Other operating expenditure</b>	<b>6</b>		
Professional bodies, membership and subscription fees		17	10
Resettlement costs		29	73
Other		3,778	2,947
<b>Total</b>		<b>3,824</b>	<b>3,030</b>

Include discussion where deemed relevant

		2022/23 R'000	2021/22 R'000
<b>6.9 Remuneration of members of a commission or committee of inquiry (Included in Consultants: Business and advisory services)</b>			
<i>(Treasury Regulation 20.2.4)</i>			
<b>Name of Commission / Committee of inquiry</b>			
Risk committee- Chairperson (Mr A.L. Gopane)- End of term		-	30
Committee member on Covid-19 relief fund (Keikabile M.R.)		-	36
Risk committee- Chairperson (Mr S Ngobeni)		47	21
<b>Total</b>		<b>47</b>	<b>87</b>

Include discussion where deemed relevant

	Note	2022/23 R'000	2021/22 R'000
<b>7 Interest and Rent on Land</b>			
Interest paid		57	18
Rent on land		-	-
<b>Total</b>		<b>57</b>	<b>18</b>

POC journal for an amount R 4thousand was processed to correct interest that was incorrectly credited against interest paid and debited against transfer and subsidies (Klein Marico).

	Note	2022/23 R'000	2021/22 R'000
<b>8 Payments for financial assets</b>			
Material losses through criminal conduct		-	-
Theft			
	<a href="#">8.4</a>	-	-
Other material losses	<a href="#">8.1</a>	-	-
Purchase of equity		-	-
Extension of loans for policy purposes		-	-
Other material losses written off	<a href="#">8.2</a>	-	-
Debts written off	<a href="#">8.3</a>	74	-
Forex losses	<a href="#">8.5</a>	-	-
Debt take overs		-	-
Losses on GFECRA		-	-
<b>Total</b>		<b>74</b>	<b>-</b>

*Include discussion where deemed relevant*

	Note	2022/23 R'000	2021/22 R'000
<b>8.1 Other material losses</b>	<a href="#">8</a>		
<b>Nature of other material losses</b>			
(Group major categories, but list material items)			
<b>Total</b>		<b>-</b>	<b>-</b>

*Include discussion where deemed relevant*

	Note	2022/23 R'000	2021/22 R'000
<b>8.2 Other material losses written off</b>	<a href="#">8</a>		
<b>Nature of losses</b>			
(Group major categories, but list material items)			
<b>Total</b>		<b>-</b>	<b>-</b>

*Include discussion where deemed relevant*

	Note	2022/23 R'000	2021/22 R'000
<b>8.3 Debts written off</b>	<a href="#">8</a>		
<b>Nature of debts written off</b>			
(Group major categories, but list material items: (debt			
Irregular expenditure written off			
<b>Total</b>		<b>-</b>	<b>-</b>
Recoverable revenue written off			
<b>Total</b>		<b>-</b>	<b>-</b>
Other debt written off			
Staff debts		74	-
<b>Total</b>		<b>74</b>	<b>-</b>
<b>Total debt written off</b>		<b>74</b>	<b>-</b>

*Include discussion where deemed relevant*



		2022/23 R'000	2021/22 R'000
<b>8.4 Details of theft</b>	<b>Note 8</b>		
<b>Nature of theft</b>			
(Group major categories, but list material items)			
			-
<b>Total</b>		-	-
Include discussion where deemed relevant			
	<b>Note</b>	<b>2022/23 R'000</b>	<b>2021/22 R'000</b>
<b>8.5 Forex losses</b>	<b>8</b>		
<b>Nature of losses</b>			
(Group major categories, but list material items)			
			-
<b>Total</b>		-	-
Include discussion where deemed relevant			
	<b>Note</b>	<b>2022/23 R'000</b>	<b>2021/22 R'000</b>
<b>9 Transfers and Subsidies</b>			
Provinces and municipalities	46, 47	14,435	16,981
Departmental agencies and accounts	ANNEXURE 1	156,591	152,878
Higher education institutions	ANNEXURE 1	-	-
Foreign governments and international organisations	ANNEXURE 1	-	-
Public corporations and private enterprises	ANNEXURE 1	-	-
Non-profit institutions	ANNEXURE 1	26,778	26,488
Households	ANNEXURE 1	1,627	1,392
<b>Total</b>		<b>199,431</b>	<b>197,739</b>
POC journal for an amount of R16 thousand was passed from COE to Transfer and subsidies to correct expenditure for Klein Marico. Additional POC journal for an amount R 4thousand was processed to correct interest that was incorrectly credited against interest paid and debited against transfer and subsidies (Klein Marico).			
	<b>Note</b>	<b>2022/23 R'000</b>	<b>2021/22 R'000</b>
<b>9.1 Donations made in kind (not included in the main note)</b>			
List in-kind donations made	ANNEXURE 1J		
			-
<b>Total</b>		-	-
Include discussion where deemed relevant			
	<b>Note</b>	<b>2022/23 R'000</b>	<b>2021/22 R'000</b>
<b>10 Expenditure for capital assets</b>			
<b>Tangible capital assets</b>		<b>33,426</b>	<b>22,739</b>
Buildings and other fixed structures	39	25,032	20,229
Heritage assets	37,39	-	-
Machinery and equipment	37	8,394	2,510
Specialised military assets	37	-	-
Land and subsoil assets	39	-	-
Biological assets	37	-	-
<b>Intangible capital assets</b>	<b>38</b>	<b>-</b>	<b>-</b>
Software		-	-
Mastheads and publishing titles		-	-
Patents, licences, copyright, brand names, trademarks		-	-
Recipes, formulae, prototypes, designs, models		-	-
Services and operating rights		-	-
<b>Total</b>		<b>33,426</b>	<b>22,739</b>
POC journal for R800 thousand was passed on the template to correct capital expenditure that was incorrectly classified as Property payments instead of being capitalised to Immovable Capital Assets.			

# Department of Arts, Culture, Sports and Recreation

The following amounts have been included as project costs in Expenditure for capital assets:

Compensation of employees		-
Goods and services		-
<b>Total</b>	<b>-</b>	<b>-</b>

## 10.1 Analysis of funds utilised to acquire capital assets - 2022/23

	Voted Funds R'000	Aid assistance R'000	TOTAL R'000
<b>Tangible capital assets</b>	<b>33,426</b>	<b>-</b>	<b>33,426</b>
Buildings and other fixed structures	25,032		25,032
Heritage assets	-		-
Machinery and equipment	8,394		8,394
Specialised military assets			-
Land and subsoil assets			-
Biological assets			-
<b>Intangible capital assets</b>	<b>-</b>	<b>-</b>	<b>-</b>
Software			-
Mastheads and publishing titles			-
Patents, licences, copyright, brand names,			-
Recipes, formulae, prototypes, designs,			-
Services and operating rights			-
<b>Total</b>	<b>33,426</b>	<b>-</b>	<b>33,426</b>

Include discussion where deemed relevant

## 10.2 Analysis of funds utilised to acquire capital assets - 2021/22

	Voted Funds R'000	Aid assistance R'000	TOTAL R'000
<b>Tangible capital assets</b>	<b>22,739</b>	<b>-</b>	<b>22,739</b>
Buildings and other fixed structures	20,229	-	20,229
Heritage assets	-	-	-
Machinery and equipment	2,510	-	2,510
Specialised military assets	-	-	-
Land and subsoil assets	-	-	-
Biological assets	-	-	-
<b>Intangible capital assets</b>	<b>-</b>	<b>-</b>	<b>-</b>
Software	-	-	-
Mastheads and publishing titles	-	-	-
Patents, licences, copyright, brand names,	-	-	-
Recipes, formulae, prototypes, designs,	-	-	-
Services and operating rights	-	-	-
<b>Total</b>	<b>22,739</b>	<b>-</b>	<b>22,739</b>

Include discussion where deemed relevant

	2022/23 R'000	2021/22 R'000
<b>10.3 Finance lease expenditure included in Expenditure for capital assets</b>		
<b>Tangible capital assets</b>		
Buildings and other fixed structures		-
Heritage assets		-
Machinery and equipment		-
Specialised military assets		-
Land and subsoil assets		-
Biological assets		-
<b>Total</b>	<b>-</b>	<b>-</b>

Include discussion where deemed relevant

	Note	2022/23 R'000	2021/22 R'000
<b>11 Cash and Cash Equivalents</b>			
Consolidated Paymaster General Account		51,292	38,458
Cash receipts		-	-
Disbursements		-	-
Cash on hand		-	-
Investments (Domestic)		-	-
Investments (Foreign)		-	-
<b>Total</b>		<b>51,292</b>	<b>38,458</b>

Indicate the amount of significant cash and cash equivalent balances held by the department that are not available for use

Indicate any amounts of undrawn borrowing facilities that may be available for future operating activities and to settle capital commitments, indicating any restrictions on the use of these facilities; and the amount and nature of restricted cash balances.

	Note	2022/23 R'000	2021/22 R'000
<b>12 Other Financial Assets</b>			
<b>Current</b>			
<b>Local</b>			
			-
<b>Total</b>		<b>-</b>	<b>-</b>
<b>Foreign</b>			
			-
<b>Total</b>		<b>-</b>	<b>-</b>
<b>Total Current other financial assets</b>		<b>-</b>	<b>-</b>

Include discussion where deemed relevant

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

Include discussion where deemed relevant

	Note	2022/23 R'000	2021/22 R'000
<b>13 Prepayments and Advances</b>			
Staff advances		-	-
Travel and subsistence		-	-
Prepayments (Not expensed)	<a href="#">13.2</a>	-	-
Advances paid (Not expensed)	<a href="#">13.1</a>	-	-
SOCPEN advances		-	-
<b>Total</b>		<b>-</b>	<b>-</b>
<b>Analysis of Total Prepayments and advances</b>			
Current Prepayments and advances			-
Non-current Prepayments and advances			-
<b>Total</b>		<b>-</b>	<b>-</b>

## 13.1 Advances paid (Not expensed)

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

Include discussion where deemed relevant

Note	Balance as at 1 April 2021	Less: Amount expensed in current year	Add/Less: Other	Add: Current Year advances	Balance as at 31 March 2022
	R'000	R'000	R'000	R'000	R'000
<b>Advances paid (Not</b>					
National departments	-	-	-	-	-
Provincial departments	-	-	-	-	-
Public entities	-	-	-	-	-
Other institutions	-	-	-	-	-
<b>Total</b>	-	-	-	-	-

Include discussion where deemed relevant

## 13.2 Prepayments (Not expensed)

Note	Balance as at 1 April 2022	Less: Amount expensed in current year	Add/Less: Other	Add: Current Year prepayments	Balance as at 31 March 2023
	R'000	R'000	R'000	R'000	R'000
<i>Listed by economic classification</i>					
Goods and services	-	-	-	-	-
Interest and rent on land	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-
Capital assets	-	-	-	-	-
Other	-	-	-	-	-
<b>Total</b>	-	-	-	-	-

Include discussion where deemed relevant

Note	Balance as at 1 April 2021	Less: Amount expensed in current year	Add/Less: Other	Add: Current Year prepayments	Balance as at 31 March 2022
	R'000	R'000	R'000	R'000	R'000
<b>Prepayments (Not e:</b>					
<i>Listed by economic classification</i>					
Goods and services	-	-	-	-	-
Interest and rent on land	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-
Capital assets	-	-	-	-	-
Other	-	-	-	-	-
<b>Total</b>	-	-	-	-	-

Include discussion where deemed relevant

## 13.3 Prepayments (Expensed) ("prepayments expensed" not permitted from 1 April 2023)

	'Balance as at 1 April 2022 R'000	Less: Received in the current year R'000	Add/Less: Other R'000	Add: Current Year prepayments R'000	Amount as at 31 March 2023 R'000
<i>Listed by economic classification</i>					
Goods and services	561	-561			-
Interest and rent on land	-				-
Transfers and subsidies	-				-
Capital assets	-				-
Other	-				-
<b>Total</b>	<b>561</b>	<b>-561</b>	<b>-</b>	<b>-</b>	<b>-</b>

Prepayment expensed relate to payment for digital elearning library annual subscription fee the year 2022/23. The amount was paid during 2021/22 financial year hence expensed in the current year.

	'Balance as at 1 April 2021 R'000	Less: Received in the current year R'000	Add/Less: Other R'000	Add: Current Year prepayments R'000	Amount as at 31 March 2022 R'000
<b>Prepayments (Expensed)</b>					
<i>Listed by economic classification</i>					
Goods and services	602	-602	-	561	561
Interest and rent on land	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-
Capital assets	-	-	-	-	-
Other	-	-	-	-	-
<b>Total</b>	<b>602</b>	<b>-602</b>	<b>-</b>	<b>561</b>	<b>561</b>

Include discussion where deemed relevant

## 13.4 Advances paid (Expensed) ("advances expensed" not permitted from 1 April 2023)

	Balance as at 1 April 2022 R'000	Less: Received in the current year R'000	Add/Less: Other R'000	Add: Current Year advances R'000	Amount as at 31 March 2023 R'000
National departments	-				-
Provincial departments	-				-
Public entities	-				-
Other institutions	-				-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Include discussion where deemed relevant

	Balance as at 1 April 2021 R'000	Less: Received in the current year R'000	Add/Less: Other R'000	Add: Current Year advances R'000	Amount as at 31 March 2022 R'000
<b>Advances paid (Expensed)</b>					
National departments	-	-	-	-	-
Provincial departments	-	-	-	-	-
Public entities	-	-	-	-	-
Other institutions	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Include discussion where deemed relevant

	Note	2022/23			2021/22		
		Current R'000	Non-current R'000	Total R'000	Current R'000	Non-current R'000	Total R'000
<b>14 Receivables</b>							
Claims recoverable	<a href="#">14.1</a>			-	64	-	64
Trade receivables	<a href="#">14.2</a>			-	-	-	-
Recoverable expenditure	<a href="#">14.3</a>			-	-	-	-
Staff debt	<a href="#">14.4</a>	10		10	17	-	17
Other receivables	<a href="#">14.5</a>	148	618	766	60	604	664
<b>Total</b>		<b>158</b>	<b>618</b>	<b>776</b>	<b>141</b>	<b>604</b>	<b>745</b>

The TB shows Receivable as R 432 thousand and the note shows R 776 thousand. The credit of R 226 thousand from receivables interest and amount of R 111 thousand receivables income on trial balance was reclassified to net assets: recoverable revenue.



		2022/23	2021/22
	Note	R'000	R'000
<b>14.1 Claims recoverable</b>	<a href="#">14</a>		
National departments			-
Provincial departments			64
Foreign governments			-
Public entities			-
Private enterprises			-
Higher education institutions			-
Households and non-profit institutions			-
Local governments			-
<b>Total</b>		<b>-</b>	<b>64</b>

*Include discussion where deemed relevant*

	Note	2022/23	2021/22
		R'000	R'000
<b>14.2 Trade receivables</b>	<a href="#">14</a>		
(Group major categories, but list material items)			-
<b>Total</b>		<b>-</b>	<b>-</b>

*Include discussion where deemed relevant*

	Note	2022/23	2021/22
		R'000	R'000
<b>14.3 Recoverable expenditure</b>	<a href="#">14</a>		
(Group major categories, but list material items)			-
<b>Total</b>		<b>-</b>	<b>-</b>

*Include discussion where deemed relevant*

	Note	2022/23	2021/22
		R'000	R'000
<b>14.4 Staff debt</b>	<a href="#">14</a>		
(Group major categories, but list material items)			
Sal :Tax debt		10	17
<b>Total</b>		<b>10</b>	<b>17</b>

*Include discussion where deemed relevant*

	Note	2022/23	2021/22
		R'000	R'000
<b>14.5 Other receivables</b>	<a href="#">14</a>		
(Group major categories, but list material items)			
Statutory Appropriation receivables			-
Unauthorised expenditure			-
Irregular expenditure			-
Fruitless and wasteful expenditure		112	-
Staff and Suppliers Debts		625	604
Sal :Reversal control acc		29	60
<b>Total</b>		<b>766</b>	<b>664</b>

*Amount of R112 thousand for fruitless and wasteful expenditure relate to payment of former employee after the expiry of contract of employment for R 67 thousand as well as amount of R45 thousand that was incorrectly to wrong supplier for R R45 thousand. The amounts were paid in the prior years and were disclosed as fruitless and wasteful expenditure before they were transferred to receivables in the current year.*

	Note	2022/23	2021/22
		R'000	R'000
<b>14.6 Impairment of receivables</b>			
Estimate of impairment of receivables		482	470
<b>Total</b>		<b>482</b>	<b>470</b>

*Amount relate to overpayment to Supplier. The supplier subsequently passed on. The process is still under consolidation of estate by the master. The amount is inclusive of original debt of R 300 thousand and interest of R182 thousand. The debts has been referred to the state attorney.*

	Note	2022/23 R'000	2021/22 R'000
<b>15 Investments</b>			
<b>Non-Current</b>			
<b>Shares and other equity</b>			
(List investments at cost)			
			-
<b>Total</b>		-	-
	Note	2022/23 R'000	2021/22 R'000
<b>Securities other than shares</b>	<a href="#">Annex 2A</a>		
(List investments at cost)			
			-
<b>Total</b>		-	-
<b>Total non-current</b>		-	-
	Note	2022/23 R'000	2021/22 R'000
<b>Analysis of non current investments</b>			
Opening balance		-	-
Additions in cash			-
Disposals for cash			-
Non-cash movements			-
<b>Closing balance</b>		-	-
Include discussion where deemed relevant			
	Note	2022/23 R'000	2021/22 R'000
<b>15.1 Impairment of investments</b>			
Estimate of impairment of investments			-
<b>Total</b>		-	-
Include discussion where deemed relevant			
	Note	2022/23 R'000	2021/22 R'000
<b>16 Loans</b>			
Public corporations		-	-
Higher education institutions		-	-
Foreign governments		-	-
Private enterprises		-	-
Non-profit institutions		-	-
Staff loans		-	-
<b>Total</b>		-	-
	Note	2022/23 R'000	2021/22 R'000
<b>Analysis of Balance</b>			
Opening balance		-	-
New Issues			-
Repayments			-
Write-offs			-
<b>Closing balance</b>		-	-
Include discussion where deemed relevant			
	Note	2022/23 R'000	2021/22 R'000
<b>16.1 Impairment of loans</b>			
Estimate of impairment of loans			-
<b>Total</b>		-	-
Include discussion where deemed relevant			

	Note	2022/23 R'000	2021/22 R'000
<b>17 Voted Funds to be Surrendered to the Revenue Fund</b>			
Opening balance		38,959	57,497
Prior period error	<a href="#">17.2</a>		
As restated		38,959	57,497
Transfer from statement of financial performance (as restated)		51,428	38,959
Add: Unauthorised expenditure for current year			-
Voted funds not requested/not received	<a href="#">1.1</a>	-	-
Transferred to retained revenue to defray excess expenditure (Parliament/Legislatures ONLY)			-
	<a href="#">17.1</a>		-
Conditional grants surrendered by the provincial department	<a href="#">17.3</a>		
Paid during the year		-38,959	-57,497
<b>Closing balance</b>		<b>51,428</b>	<b>38,959</b>

included in the amount of R50, 000 million is a surrender for equidate share for R 1, 010 million and conditional grant for R57, 117 million.

	Note	2022/23 R'000	2021/22 R'000
<b>17.1 Voted funds/(Excess expenditure) transferred to the retained funds (Parliament/L</b>	<a href="#">17</a>		
Opening balance			-
Transfer from the statement of financial performance			-
Transfer from Departmental Revenue to defray excess expenditure	<a href="#">18</a>		-
<b>Closing balance</b>		<b>-</b>	<b>-</b>

Include discussion where deemed relevant

	Note	2021/22 R'000
<b>17.2 Prior period error</b>		
Nature of prior period error	<a href="#">17</a>	
Relating to 20WW/XX (affecting the opening balance)		-
Relating to 2021/22		-
<b>Total</b>		<b>-</b>

Include discussion where deemed relevant

	Note	2022/23 R'000	2021/22 R'000
<b>17.3 Reconciliation of unspent conditional grants</b>	<a href="#">1.2</a>		
Total conditional grants received		215,861	197,059
Total conditional grants spent		-181,284	-162,918
Unspent conditional grants to be surrendered		34,577	34,141
Less: Paid to the Provincial Revenue Fund by Provincial department			-34,141
Approved for rollover			-13,147
Not approved for rollover			-20,994
Add: Received from provincial revenue fund by national department			-
<b>Due by the Provincial Revenue Fund</b>	<a href="#">17</a>	<b>34,577</b>	<b>-</b>

Include discussion where deemed relevant

	<i>Note</i>	2022/23 R'000	2021/22 R'000
<b>18 Departmental revenue and NRF Receipts to be surrendered to the Revenue Fund</b>			
Opening balance		25	106
Prior period error			
As restated	<a href="#">18.1</a>	25	106
Transfer from Statement of Financial Performance (as restated)		1,314	606
Own revenue included in appropriation		700	400
Transfer from aid assistance	<a href="#">4</a>		-
Transfer to voted funds to defray expenditure (Parliament/Legislatures ONLY)	<a href="#">17.1</a>		-
Paid during the year		-2,010	-1,087
<b>Closing balance</b>		<b>29</b>	<b>25</b>

*Include discussion where deemed relevant*

<b>18.1 Prior period error</b>	<i>Note</i>		2021/22 R'000
Nature of prior period error	<a href="#">18</a>		
Relating to 20WW/XX (affecting the opening balance)			-
Relating to 2021/22			-
<b>Total</b>			<b>-</b>

*Include discussion where deemed relevant*

	<i>Note</i>	2022/23 R'000	2021/22 R'000
<b>19 Bank Overdraft</b>			
Consolidated Paymaster General Account			-
Fund requisition account			-
Overdraft with commercial banks (Local)			-
Overdraft with commercial banks (Foreign)			-
<b>Total</b>		<b>-</b>	<b>-</b>

*Include discussion where deemed relevant*

	<i>Note</i>	2022/23 R'000	2021/22 R'000
<b>20 Payables - current</b>			
Amounts owing to other entities		-	-
Advances received	<a href="#">20.1</a>	-	-
Clearing accounts	<a href="#">20.2</a>	-	-
Other payables	<a href="#">20.3</a>	268	18
<b>Total</b>		<b>268</b>	<b>18</b>

*Include discussion where deemed relevant*

	<i>Note</i>	2022/23 R'000	2021/22 R'000
<b>20.1 Advances received</b>	<a href="#">20</a>		
National departments	<a href="#">Annex 8B</a>	-	-
Provincial departments	<a href="#">Annex 8B</a>	-	-
Public entities	<a href="#">Annex 8B</a>	-	-
Other institutions	<a href="#">Annex 8B</a>	-	-
<b>Total</b>		<b>-</b>	<b>-</b>

*Include discussion where deemed relevant*

	Note	2022/23 R'000	2021/22 R'000
<b>20.2 Clearing accounts</b>	<a href="#">20</a>		
(Identify major categories, but list material amounts)			
			-
<b>Total</b>		-	-

*Include discussion where deemed relevant*

	Note	2022/23 R'000	2021/22 R'000
<b>20.3 Other payables</b>	<a href="#">20</a>		
(Identify major categories, but list material amounts)			
Basic salary		-	17
Sal:Finance other institution		-	1
SAI:Finance other institution			-
Sal:GEHS refund		131	-
Sal:Income Tax		130	-
Sal:Pension fund		6	-
Public Works (March rentals)		1	-
			-
<b>Total</b>		<b>268</b>	<b>18</b>

*Include discussion where deemed relevant*

		2022/23				2021/22
		One to two years	Two to three years	More than three years	Total	Total
	Note	R'000	R'000	R'000	R'000	R'000
<b>21 Payables – non-current</b>						
Amounts owing to other entities					-	-
Advances received	<a href="#">21.1</a>				-	-
Other payables	<a href="#">21.2</a>				-	-
<b>Total</b>		-	-	-	-	-

*Include discussion where deemed relevant*

	Note	2022/23 R'000	2021/22 R'000
<b>21.1 Advances received</b>	<a href="#">21</a>		
National departments	<a href="#">Annex 8B</a>	-	-
Provincial departments	<a href="#">Annex 8B</a>	-	-
Public entities	<a href="#">Annex 8B</a>	-	-
Other institutions	<a href="#">Annex 8B</a>	-	-
<b>Total</b>		-	-

*Include discussion where deemed relevant*

	Note	2022/23 R'000	2021/22 R'000
<b>21.2 Other payables</b>	<a href="#">21</a>		
(Identify major categories, but list material amounts)			
			-
<b>Total</b>		-	-

*Include discussion where deemed relevant*



		2022/23	2021/22
	Note	R'000	R'000
<b>22 Net cash flow available from operating activities</b>			
Net surplus/(deficit) as per Statement of Financial Performance		52,742	39,565
Add back non cash/cash movements not deemed operating activities		-6,610	-35,220
(Increase)/decrease in receivables		-17	207
(Increase)/decrease in prepayments and advances		-	-
(Increase)/decrease in other current assets		-	-
Increase/(decrease) in payables – current		250	18
Proceeds from sale of capital assets			-
Proceeds from sale of investments			-
(Increase)/decrease in other financial assets		-	-
Expenditure on capital assets		33,426	22,739
Surrenders to Revenue Fund		-40,969	-58,584
Surrenders to RDP Fund/Donor			-
Voted funds not requested/not received			-
Own revenue included in appropriation		700	400
Other non-cash items			-
<b>Net cash flow generated by operating activities</b>		<b>46,132</b>	<b>4,345</b>

*Include discussion where deemed relevant*

		2022/23	2021/22
	Note	R'000	R'000
<b>23 Reconciliation of cash and cash equivalents for cash flow purposes</b>			
Consolidated Paymaster General account		51,292	38,458
Fund requisition account		-	-
Cash receipts		-	-
Disbursements		-	-
Cash on hand		-	-
Cash with commercial banks (Local)		-	-
Cash with commercial banks (Foreign)		-	-
<b>Total</b>		<b>51,292</b>	<b>38,458</b>

*Include discussion where deemed relevant*

			2022/23	2021/22
		Note	R'000	R'000
<b>24 Contingent liabilities and contingent assets</b>				
<b>24.1 Contingent liabilities</b>				
<b>Liable to</b>	<b>Nature</b>			
Motor vehicle guarantees	Employees	<a href="#">Annex 3A</a>		-
Housing loan guarantees	Employees	<a href="#">Annex 3A</a>		-
Other guarantees		<a href="#">Annex 3A</a>		-
Claims against the department		<a href="#">Annex 3B</a>	171	1,430
Intergovernmental payables		<a href="#">Annex 5</a>	713	-
Environmental rehabilitation liability		<a href="#">Annex 3B</a>		-
Other		<a href="#">Annex 3B</a>		-
<b>Total</b>			<b>884</b>	<b>1,430</b>

*An amount of R 1 083 Million for matter between the Department and Mr S Molefi was transferred to provisions since the Department opted for out of court settlement. The amount and timing of payment still to be determined during negotiations. The amount is now reduced from contingent liability to provisions since the Department is accepting liability. Additional two matters were closed during the year after advice from the State Attorney.*

*Amount of R23 thousand relate to balances not agreed with Department of Health. The amount does not appear in the litigation register since is not with the state attorney.*

			2022/23	2021/22
		Note	R'000	R'000
<b>24.2 Contingent assets</b>				
<b>Nature of contingent asset</b>				
<b>Total</b>			<b>-</b>	<b>-</b>

	Note	2022/23 R'000	2021/22 R'000
<b>25 Capital commitments</b>			
Buildings and other fixed structures		37,707	37,915
Heritage assets		-	-
Machinery and equipment		-	1,453
Specialised military assets		-	-
Land and subsoil assets		-	-
Biological assets		-	-
Intangible assets		-	-
<b>Total</b>		<b>37,707</b>	<b>39,368</b>

*Provisions There was mathematical error in the prior year movement for a decrease of R28 thousand (Wolmaranstad R 3 thousand and Dinokana R 25 thousand). A further R505 thousand error was identified on construction of Southy library which is an increase to provision as a result of wrong payment certificate being used. Consequently, the errors resulted in amount for commitments to be restated.*

			2022/23 R'000	2021/22 R'000
<b>26 Accruals and payables not recognised</b>				
<b>26.1 Accruals</b>				
<b>Listed by economic classification</b>	<b>30 days</b>	<b>30+ days</b>	<b>Total</b>	<b>Total</b>
Goods and services	3,508	238	3,746	12,369
Interest and rent on land	-	-	-	-
Transfers and subsidies	-	-	-	-
Capital assets	-	-	-	1,633
Other	-	-	-	-
<b>Total</b>	<b>3,508</b>	<b>238</b>	<b>3,746</b>	<b>14,002</b>

	Note	2022/23 R'000	2021/22 R'000
<b>Listed by programme level</b>			
Management and Administration		3,289	6,327
Cultural Affairs		416	352
Library and Archives Services		-	314
Sports & recreation		41	7,009
<b>Total</b>		<b>3,746</b>	<b>14,002</b>

*Include reasons for material accruals*

<b>26.2 Payables not recognised</b>				
<b>Listed by economic classification</b>	<b>30 days</b>	<b>30+ days</b>	<b>Total</b>	<b>Total</b>
Goods and services	2,504	50	2,554	1,523
Interest and rent on land	-	-	-	-
Transfers and subsidies	-	-	-	-
Capital assets	-	35	35	9
Other	-	-	-	-
<b>Total</b>	<b>2,504</b>	<b>85</b>	<b>2,589</b>	<b>1,532</b>

	Note	2022/23 R'000	2021/22 R'000
<b>Listed by programme level</b>			
Management and Administration		276	1,195
Cultural Affairs		30	138
Library and Archives Services		217	80
Sports & recreation		2,066	119
<b>Total</b>		<b>2,589</b>	<b>1,532</b>

*Include discussion where deemed relevant*

	Note	2022/23 R'000	2021/22 R'000
<b>Included in the above totals are the following:</b>			
Confirmed balances with departments	<a href="#">Annex 5</a>	532	583
Confirmed balances with other government entities	<a href="#">Annex 5</a>	1,663	874
<b>Total</b>		<b>2,195</b>	<b>1,457</b>

*\* Confirmed balances with departments - Amount of R532 thousand excludes an amount of R 84 thousand for employee at health that relate to Compensation of employees that has been disclosed in note 27 as part of Other, R1 thousand for public works that is a recognised liability in note 21.*

		2022/23	2021/22
	Note	R'000	R'000
27	<b>Employee benefits</b>		
	Leave entitlement	17,452	16,136
	Service bonus	5,736	5,807
	Performance awards	-	-
	Capped leave	7,284	7,952
	Other	594	1,038
	<b>Total</b>	<b>31,066</b>	<b>30,933</b>

\*The amount of R 17 452 415.78 for leave entitlement is net of R51 921.63 for negative leave. The gross amount excluding negative leave balance is R 17 504 337.41

\*Other consists of:

- Long service award amounting to R476 thousand.

- Salary payment for Botipe/Department of Health amounting to R84 thousand relating to September and October months.

- Acting allowance for Mr MG Marindi:Acting Chief Director: Sports and Recreation for an amount of R 33 778.88

28 **Lease commitments**  
28.1 **Operating leases**

2022/23	Specialised military assets	Land	Buildings and other fixed structures	Machinery and equipment	Total
	R'000	R'000	R'000	R'000	R'000
Not later than 1 year			10,358	1,087	11,445
Later than 1 year and not later than 5 years				1,380	1,380
Later than five years					-
<b>Total lease commitments</b>		-	10,358	2,467	<b>12,825</b>

2021/22	Specialised military assets	Land	Buildings and other fixed structures	Machinery and equipment	Total
	R'000	R'000	R'000	R'000	R'000
Not later than 1 year	-	-	9,871	386	10,257
Later than 1 year and not later than 5 years	-	-	-	33	33
Later than five years	-	-	-	-	-
<b>Total lease commitments</b>	-	-	9,871	419	<b>10,290</b>

Provide a general description of the material leasing arrangements

Provide a general discussion on any assets that are sub-leased (if any), indicating the nature of the asset and the lessee (occupant/user of the asset).

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

Provide an indication as to whether a reduction in the lease payments was granted in lieu of actual cash from the sale of the asset in a sale and leaseback arrangement.

28.2 **Finance leases \*\***

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

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

\*\* This note excludes leases relating to public private partnerships as they are separately disclosed to note no. 33.

Provide a general description of the material leasing arrangements

Provide a general discussion on any assets that are sub-leased (if any), indicating the nature of the asset and the lessee (occupant/user of the asset).

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

Provide a description of renewal or purchase options as well as escalation clauses (if any) per lease agreement.

Describe any restrictions imposed by on the department through any lease agreement (such as restrictions relating to enhancements, repairs & maintenance, sub-leasing and disposal)

Provide an indication as to whether a reduction in the lease payments was granted in lieu of actual cash from the sale of the asset in a sale and leaseback arrangement.

## 28,3 Operating lease future revenue

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

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

*Provide a description of the leasing arrangement including renewal or purchase options as well as escalation clauses (if any)*

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

*Include discussion where deemed relevant*

	Note	2022/23 R'000	2021/22 R'000
<b>29,1 Analysis of accrued departmental revenue</b>			
Opening balance			-
Less: Amounts received			-
Less: Services received in lieu of cash			-
Add: Amounts recorded			-
Less: Amounts written-off/reversed as irrecoverable			-
Less: Amounts transferred to receivables for recovery			-
Other (Specify)			-
<b>Closing balance</b>		-	-

*Include discussion where deemed relevant*

	Note	2022/23 R'000	2021/22 R'000
<b>29,2 Accrued department revenue written off</b>			
<b>Nature of losses</b>			
(Group major categories, but list material items)			
<b>Total</b>		-	-

*Include discussion where deemed relevant*

	Note	2022/23 R'000	2021/22 R'000
<b>29,3 Impairment of accrued departmental revenue</b>			
Estimate of impairment of accrued departmental revenue			-
<b>Total</b>		-	-

*Include discussion where deemed relevant*

	Note	2022/23 R'000	2021/22 R'000
<b>30 Unauthorised, Irregular and Fruitless and wasteful expenditure</b>			
Unauthorised expenditure		-	-
Irregular expenditure		33 394	37 681
Fruitless and wasteful expenditure		100	317
<b>Total</b>		<b>33 494</b>	<b>37 998</b>

**1. Fruitless and Wasteful expenditure.**

Prior year fruitless and wasteful expenditure was restated by transactions that were identified during review of expenditure transactions for the month of March 2022. Identified transactions amounted to R90 thousand.

**2. Irregular expenditure.**

Prior year irregular expenditure was restated due to payments relating to PHRA that were incorrectly disclosed as irregular expenditure. Derecognition of these expenditure was approved by the Provincial Treasury in the current year. Transactions amounted to R 1.5 million.

	Note	2022/23 R'000	2021/22 R'000
<b>31 Related party transactions</b>			
<b>Revenue received</b>			
Tax revenue			-
Sales of goods and services other than capital assets			-
Fines, penalties and forfeits			-
Interest, dividends and rent on land			-
Sales of capital assets			-
Transactions in financial assets and liabilities			-
Transfers received			-
<b>Total</b>		-	-
<b>Payments made</b>			
Compensation of employees			-
Goods and services			-
Interest and rent of land			-
Expenditure for capital assets			-
Payments for financial assets			-
Transfers and subsidies			-
<b>Total</b>		-	-
	Note	2022/23 R'000	2021/22 R'000
<b>Year end balances arising from revenue/payments</b>			
Receivables from related parties			-
Payables to related parties			-
<b>Total</b>		-	-
	Note	2022/23 R'000	2021/22 R'000
<b>Loans to/from related parties</b>			
Non-interest bearing loans to/(from)			-
Interest bearing loans to/(from)			-
<b>Total</b>		-	-
	Note	2022/23 R'000	2021/22 R'000
<b>Other</b>			
Guarantees issued/received			-
List other contingent liabilities between department and related party			-
<b>Total</b>		-	-
	Note	2022/23 R'000	2021/22 R'000
<b>In kind goods and services provided/received</b>			
List in kind goods and services between department and related party			-
<b>Total</b>		-	-
List related party relationships and the nature thereof			
Klein Marico, Donkervleit and Noyons Recreation centres ,Mmabana Arts,Cultural & Sports Foundation,Provincial Heritage Resource Agency, Sports academy, Provincial Language Committee, Provincial Geographic Committee, Sports confederation and all provincial Departments are related party to the Department .			
Include discussion where deemed relevant			



	2022/23 R'000	2021/22 R'000
<b>32 Key management personnel</b>		
Political office bearers (provide detail below)	2,096	2,000
Officials:		-
Head of department	1,744	1,653
Chief directors (incl CFO if at a lower level)	3,442	3,539
Departmental Management Committee	15,876	14,187
Family members of key management personnel	985	953
<b>Total</b>	<b>24,143</b>	<b>22,332</b>

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

## 33 Public Private Partnership

	Note	2022/23 R'000	2021/22 R'000
<b>Concession fee received</b>		-	-
Base fee received			-
Variable fee received			-
Other fees received... <i>please specify</i>			-
<b>Unitary fee paid</b>		-	-
Fixed component			-
Indexed component			-
<b>Analysis of indexed component</b>		-	-
Compensation of employees			-
Goods and Services(excluding lease payments)			-
Operating leases			-
Interest			-
<b>Capital/(Liabilities)</b>		-	-
Tangible rights			-
Intangible rights			-
Property			-
Plant and equipment			-
Loans			-
<b>Other</b>		-	-
Prepayments and advances			-
Pre-production obligations			-
Other obligations			-

### Any guarantees issued by the department are disclosed in Note 24.1

*Provide a summary of the significant terms of the agreement, along with the parties to the agreement, and the date of commencement thereof*

*Include discussion where deemed relevant*

	Note	2022/23 R'000	2021/22 R'000
<b>34 Impairment (Other than receivables, accrued departmental revenue, loans and investments)</b>			
<i>Please specify</i>			-
<b>Total</b>		<b>-</b>	<b>-</b>

*Include discussion here where deemed relevant*

	Note	2022/23 R'000	2021/22 R'000
<b>35 Provisions</b>			
Southey Library		1,222	1,222
Reagile Library		150	150
Hartebeespoort dam library		152	376
Lethabong library		1,288	1,288
Ipelegeng sports complex		-	-
Manthe sports complex		905	706
Wolmaranstard library		246	16
Dinokana Library		500	150
Tlapeng Modular Library		75	-
Migdol Modular Library		85	-
Labour Dispute :Molefi v ACSR		1,083	-
<b>Total</b>		<b>5,706</b>	<b>3,908</b>

Provisions. There was mathematical error in the prior year movement for a decrease of R28 thousand (Wolmaranstard R 3 thousand and Dinokana R 25 thousand). A further R505 thousand error was identified on construction of Southy library which is an increase to provision as a result of wrong payment certificate being used.

## 35.1 Reconciliation of movement in provisions - 2022/23

	Southy ,Reagile ,Haartebees & Lethabong	Wolmaranstard	Dinokana Library; Tlapeng and Migdol modular librariee	Manthe & Ipelegeng Sport Facilities and Labour dispute: Molefi V ACSR	Total provisions
	R'000	R'000	R'000	R'000	R'000
Opening balance	3,036	16	150	706	3,908
Increase in provision		230	510	1,282	2,022
Settlement of provision					-
Unused amount reversed					-
Reimbursement expected from third party					-
estimation of inputs	-224				-224
<b>Closing balance</b>	<b>2,812</b>	<b>246</b>	<b>660</b>	<b>1,988</b>	<b>5,706</b>

## Reconciliation of movement in provisions - 2021/22

	Southy ,Reagile ,Haartebees & Lethabong	Wolmaranstard	Dinokana Library	Manthe & Ipelegeng Sport Facilities	Total provisions
	R'000	R'000	R'000	R'000	R'000
Opening balance	2,472	-	-	629	3,101
Increase in provision	905	16	150	239	1,310
Settlement of provision	-	-	-	-156	-156
Unused amount reversed	-	-	-	-	-
party	-	-	-	-	-
estimation of inputs	-342	-	-	-5	-347
<b>Closing balance</b>	<b>3,035</b>	<b>16</b>	<b>150</b>	<b>707</b>	<b>3,908</b>

Provisions There was mathematical error in the prior year movement (Wolmaranstard ( R 3 thousand) and Dinokana Library (R 25 thousand)) or a decrease of R28 thousand. A further R505 thousand error was identified on construction of Southy library which is an increase to provision as a result of wrong payment certificate being used.

Provide a description of the uncertainties/estimates applied in each of the provision. Where necessary, provide information on the major assumptions made concerning future events.

Where the disclosure requirements of the Standards are not done due to the sensitivity of the information, disclose this fact with reasons.

<b>36 Non-adjusting events after reporting date</b>	2022/23 R'000
an estimate cannot be made.	
<b>Total</b>	<b>-</b>

Include discussion here where deemed relevant

## 37 Movable Tangible Capital Assets

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

	Opening balance R'000	Value adjustments R'000	Additions R'000	Disposals R'000	Closing balance R'000
<b>HERITAGE ASSETS</b>	40	-	-	-	40
Heritage assets	40				40
<b>MACHINERY AND EQUIPMENT</b>	35,487		8,551	100	43,938
Transport assets	222		-	-	222
Computer equipment	16,361		1,972	100	18,233
Furniture and office equipment	8,602		6,320	-	14,922
Other machinery and equipment	10,302		259	-	10,561
<b>SPECIALISED MILITARY ASSETS</b>	-	-	-	-	-
Specialised military assets	-				-
<b>BIOLOGICAL ASSETS</b>	-	-	-	-	-
Biological assets	-				-
<b>ASSETS</b>	<b>35,527</b>	<b>-</b>	<b>8,551</b>	<b>100</b>	<b>43,978</b>

Included in the closing balance of R 43 978 Million is an amount of R6 thousand(Legal services books ) accounted for in a separate excel register.  
Included in additions amount of R 8, 551 million is an amounts of R157 thousand for non-cash additions relating to assets received from DEDECT.  
Disposals consist of assets that were used by former MEC and were transferred to DEDEC.

#### Movable Tangible Capital Assets under investigation

investigation:	Number	Value R'000
Heritage assets		
Machinery and equipment	61	1,432
Specialised military assets		
Biological assets		

#### Assets under investigation

Disclosed as assets under investigation are those assets that could not be found during physical verification and those that are lost/stolen. The process of loss control committee is still ongoing.

## 37.1 Movement for 2021/22

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

	Opening balance R'000	Prior period error R'000	Additions R'000	Disposals R'000	Closing balance R'000
<b>HERITAGE ASSETS</b>	40	-	-	-	40
Heritage assets	40		-	-	40
<b>MACHINERY AND EQUIPMENT</b>	33,170	-	2,510	193	35,487
Transport assets	222		-	-	222
Computer equipment	14,103		2,258	-	16,361
Furniture and office equipment	8,515		135	48	8,602
Other machinery and equipment	10,330		117	145	10,302
<b>SPECIALISED MILITARY ASSETS</b>	-	-	-	-	-
Specialised military assets	-		-	-	-
<b>BIOLOGICAL ASSETS</b>	-	-	-	-	-
Biological assets	-		-	-	-
<b>ASSETS</b>	<b>33,210</b>	<b>-</b>	<b>2,510</b>	<b>193</b>	<b>35,527</b>

#### 37.1.1 Prior period error

#### Note

Nature of prior period error

Relating to 20VV/XX (affecting the opening balance)

Relating to 2021/22

Total

2021/22  
R'000

-

-

-

Include discussion here where deemed relevant

## 37.2 Minor assets

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

	Specialised military assets R'000	Intangible assets R'000	Heritage assets R'000	Machinery and equipment R'000	Biological assets R'000	Total R'000
Opening balance	-	-	-	13,729	-	13,729
Value adjustments						-
Additions				535		535
Disposals						-
<b>TOTAL MINOR CAPITAL ASSETS</b>	-	-	-	<b>14,264</b>	-	<b>14,264</b>

	Specialised military assets	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Total
Number of R1 minor assets				1,538		1,538
Number of minor assets at cost				8,404		8,404
<b>TOTAL NUMBER OF MINOR ASSETS</b>	-	-	-	<b>9,942</b>	-	<b>9,942</b>

#### Minor Capital Assets under investigation

	Number	Value R'000
Included in the above total of the minor capital assets per the asset register are assets that are under investigation:		
Specialised military assets		
Intangible assets		
Heritage assets		
Machinery and equipment	2	5
Biological assets		
Included in the closing balance of R 14,264 Million is an amount of R8 thousand(Legal services books ) accounted for in a separate excel register.		
Assets under investigation		
Disclosed as assets under investigation are those assets that could not be found during physical verification and those that are lost/stolen. The process of loss control committee is still ongoing.		

#### Minor assets

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

	Specialised military assets R'000	Intangible assets R'000	Heritage assets R'000	equipment R'000	Biological assets R'000	Total R'000
Opening balance	-	-	-	14,012	-	14,012
Prior period error	-	-	-	-	-	-
Additions	-	-	-	391	-	391
Disposals	-	-	-	674	-	674
<b>TOTAL MINOR CAPITAL ASSETS</b>	-	-	-	<b>13,729</b>	-	<b>13,729</b>

	Specialised military assets	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Total
Number of R1 minor assets	-	-	-	1,538	-	1,538
Number of minor assets at cost	-	-	-	8,211	-	8,211
<b>TOTAL NUMBER OF MINOR CAPITAL ASSETS</b>	-	-	-	<b>9,749</b>	-	<b>9,749</b>

Include discussion here where deemed relevant

#### 37.2.1 Prior period error

#### Note

2021/22  
R'000

Nature of prior period error  
Relating to 20WW/XX (affecting the opening balance)

Relating to 2021/22

Total

Include discussion here where deemed relevant

## 37.3 Movable tangible capital assets written off

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

	Specialised military assets R'000	Intangible assets R'000	Heritage assets R'000	Machinery and equipment R'000	Biological assets R'000	Total R'000
Assets written off						-
<b>TOTAL MOVABLE ASSETS WRITTEN OFF</b>	-	-	-	-	-	-

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

	Specialis-ed military assets R'000	Intangible assets R'000	Heritage assets R'000	Machinery and equipment R'000	Biological assets R'000	Total R'000
Assets written off	-	-	-	-	-	-
<b>TOTAL MOVABLE ASSETS WRITTEN OFF</b>	-	-	-	-	-	-

Include discussion here where deemed relevant

37.4 Movable tangible capital assets: Capital Work-in-progress  
CAPITAL WORK-IN-PROGRESS FOR THE YEAR ENDED 31 MARCH 2023

	Note	Balance 1 April 2022	Current Year WIP	the AR) / Contracts terminated	Balance 31 March 2023
	<a href="#">Annexure 7</a>	R'000	R'000	R'000	R'000
Heritage assets		-	-	-	-
Machinery and equipment		-	-	-	-
Specialised military assets		-	-	-	-
Biological assets		-	-	-	-
<b>TOTAL</b>		-	-	-	-

Include discussion here where deemed relevant

Payables not recognised relating to Capital WIP

[Amounts relating to progress certificates received but not paid at year end and therefore not included in capital work-in-progress]

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

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

	Note	Opening Balance	Prior period error	Current Year WIP	Ready for use (Assets to the AR) / Contracts terminated	Closing Balance 31 March 2022
	<a href="#">7</a>	R'000	R'000	R'000	R'000	R'000
Heritage assets		-	-	-	-	-
Machinery and equipment		-	-	-	-	-
Specialised military assets		-	-	-	-	-
Biological assets		-	-	-	-	-
<b>TOTAL</b>		-	-	-	-	-

Include discussion here where deemed relevant

38 Intangible Capital Assets  
MOVEMENT IN INTANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2023

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

Include discussion here where deemed relevant

Intangible Capital Assets under investigation

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

	Number	Value R'000
Software		
Mastheads and publishing titles		
Patents, licences, copyright, brand names, trademarks		
Recipes, formulae, prototypes, designs, models		
Services and operating rights		

Provide reasons why assets are under investigation and actions being taken to resolve matters



Movement for 2021/22

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

	Opening balance R'000	period error R'000	Additions R'000	Disposals R'000	Closing balance R'000
SOFTWARE	-	-	-	-	-
MASTHEADS AND PUBLISHING TITLES	-	-	-	-	-
BRAND NAMES, TRADEMARKS	-	-	-	-	-
DESIGNS, MODELS	-	-	-	-	-
SERVICES AND OPERATING RIGHTS	-	-	-	-	-
<b>TOTAL INTANGIBLE CAPITAL ASSETS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>38.1.1</b>	<b>Prior period error</b>	<b>Note</b>	<b>2021/22 R'000</b>
	Nature of prior period error		
	Relating to 20WW/XX (affecting the opening balance)		-
	Relating to 2021/22		-
	<b>Total</b>		<b>-</b>

Include discussion here where deemed relevant

Intangible capital assets: Capital Work-in-progress

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

	Note	Opening Balance R'000	Current Year WIP R'000	Ready for use (Assets to the AR) / Contracts terminated R'000	Closing Balance R'000
Intangible assets	<a href="#">I</a>	-	-	-	-
<b>TOTAL</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Include discussion here where deemed relevant

		<b>2022/23 R'000</b>	<b>2021/22 R'000</b>
<b>Payables not recognised relating to Capital WIP</b>			
[Amounts relating to progress certificates received but not paid at year end and therefore not included in capital work-in-progress]			
<b>Total</b>		<b>-</b>	<b>-</b>

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

	Note	Opening Balance R'000	Prior period error R'000	Current Year WIP R'000	Ready for use (Assets to the AR) / Contracts terminated R'000	Closing Balance 31 March 2022 R'000
Intangible assets	<a href="#">Annexure I</a>	-	-	-	-	-
<b>TOTAL</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Include discussion here where deemed relevant

## 39 Immovable Tangible Capital Assets

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

	Opening balance R'000	Additions R'000	Disposals R'000	Closing balance R'000
<b>STRUCTURES</b>	227,462	31,286	48,568	210,180
Dwellings	-			-
Non-residential buildings	-			-
Other fixed structures	227,462	31,286	48,568	210,180
<b>HERITAGE ASSETS</b>	2,115	-	-	2,115
Heritage assets	2,115			2,115
<b>LAND AND SUBSOIL ASSETS</b>	-	-	-	-
Land	-			-
resources	-			-
<b>CAPITAL ASSETS</b>	<b>229,577</b>	<b>31,286</b>	<b>48,568</b>	<b>212,295</b>

Included in the closing balance above is an amount of R 4, 827 million for Letsopa Library that was burned/destroyed by fire as well as an amount of R 657 thousand relating to Ngaka Modiri Molema Recording studio that was vandalised.

Conditional assessment performed by the Department of Public Works did not have fair values that can be used to adjust the cost of the property. The Department then engaged Tswaing Local Municipality officials regarding the fair value of the property as per the valuation roll. Unfortunately the property was never valued. The municipality then engage their service provider to value the property and include it in their supplementary valuation roll. This process was successfully achieved and the result of the supplementary valuation roll were sent to the Department.

Letsopa library originally costed R 8, 907 million and assesment together with valuation roll were performed on the property which resulted in the current fair value of R 4 827 million. The property's cost was then reduced to its current fair value.

#### Immovable Tangible Capital Assets under investigation

	Number	Value R'000
<b>asset register are assets that are under investigation:</b>		
Buildings and other fixed structures		
Heritage assets		
Land and subsoil assets		

#### Movement for 2021/22

### 39.1 MOVEMENT IN IMMOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2022

	balance R'000	period R'000	Additions R'000	Disposals R'000	balance R'000
<b>STRUCTURES</b>	187,676	-	41,710	1,924	227,462
Dwellings	-		-	-	-
Non-residential buildings	-		-	-	-
Other fixed structures	187,676		41,710	1,924	227,462
<b>HERITAGE ASSETS</b>	2,115	-	-	-	2,115
Heritage assets	2,115		-	-	2,115
<b>LAND AND SUBSOIL ASSETS</b>	-	-	-	-	-
Land	-		-	-	-
Mineral and similar non-regenerative resources	-		-	-	-
<b>CAPITAL ASSETS</b>	<b>189,791</b>	<b>-</b>	<b>41,710</b>	<b>1,924</b>	<b>229,577</b>

#### 39.1.1 Prior period error

#### Note

2021/22  
R'000

Nature of prior period error  
Relating to 20WW/XX (affecting the opening balance)

-

Relating to 2021/22

-

**Total**

-

Included in the closing balance above is an amount of R 8 907 million for Letsopa Library that was burned/destroyed by fire as well as an amount of R 657 thousand relating to Ngaka Modiri Molema

## Immovable tangible capital assets: Capital Work-in-progress

### 39.2 CAPITAL WORK-IN-PROGRESS AS AT 31 MARCH 2023

	Note	Opening Balance 1 April 2022	Current Year WIP	Ready for use (Assets to the AR) / Contracts terminated	Closing Balance 31 March 2023
	<a href="#">Annexure Z</a>	R'000	R'000	R'000	R'000
Heritage assets		1,459		-	1,459
Buildings and other fixed structures		61,408	20,878	27,132	55,154
Land and subsoil assets		-	-	-	-
<b>TOTAL</b>		<b>62,867</b>	<b>20,878</b>	<b>27,132</b>	<b>56,613</b>

Professional valuation was done to determine fair value cultural villages during the year under review. The reports were used to adjust cost of the 8 cultural villages assets from the original cost of R 8, 996 million to the fair value of R 5, 499 million as well as writing off of 3 additional cultural villages from the cost of R731 thousand to nil (0). Cost of one cultural village was not adjusted since the fair value was above cost.

	2022/23 R'000	2021/22 R'000
<b>Payables not recognised relating to Capital WIP</b>		
Total	-	-

### CAPITAL WORK-IN-PROGRESS AS AT 31 MARCH 2022

	Note	Opening Balance	Prior period error	Current Year WIP	Ready for use (Assets to the AR) / Contracts terminated	Closing Balance 31 March 2022
	<a href="#">Annexure Z</a>	R'000	R'000	R'000	R'000	R'000
Heritage assets		1,709	-250	-	-	1,459
Buildings and other fixed structures		87,116	-4,227	17,217	38,698	61,408
Land and subsoil assets		-	-	-	-	-
<b>TOTAL</b>		<b>88,825</b>	<b>-4,477</b>	<b>17,217</b>	<b>38,698</b>	<b>62,867</b>

Service provider was appointed to fair value cultural villages during the year under review. The service provider's report was then used to adjust cost of the 8 cultural villages assets as well as writing off of 3 additional cultural villages.

Prior period error of R250 thousand relate to expenditure incurred on desktop research, planning and Implementation plan for Moses Kotane Statue. No asset was constructed and therefore the expenditure is not linked to any asset and should not have been capitalised.

## Immovable tangible capital assets written off

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

	Buildings	assets	subsoil	Total
	R'000	R'000	R'000	R'000
Immovable assets written off				-
<b>TOTAL IMMOVABLE CAPITAL ASSETS WRITTEN OFF</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

	Buildings	Heritage assets	Land and subsoil	Total
	R'000	R'000	R'000	R'000
Immovable assets written off	1,924	-	-	1,924
<b>TOTAL IMMOVABLE CAPITAL ASSETS WRITTEN OFF</b>	<b>1,924</b>	<b>-</b>	<b>-</b>	<b>1,924</b>

Include discussion here where deemed relevant

### 39.4 Immovable capital assets (additional information)

	Note	2022/23	2021/22
a Unsurveyed land	Estimated completion date	Area	Area
	<a href="#">Annexure 9</a>		-
b Properties deemed vested		Number	Number
Land parcels	<a href="#">Annexure 9</a>		-
Facilities			-
Schools			-
Clinics			-
Hospitals			-
Office buildings			-
Dwellings			-
Storage facilities			-
Other			-
c Facilities on unsurveyed land	Duration of use	Number	Number
	<a href="#">Annexure 9</a>		-
Schools			-
Clinics			-
Hospitals			-
Office buildings			-
Dwellings			-
Storage facilities			-
Other			-

d	Facilities on right to use land	use	<a href="#">Annexure 9</a>	Number	Number
	Schools				-
	Clinics				-
	Hospitals				-
	Office buildings				-
	Dwellings				-
	Storage facilities				-
	Other				-

e	Agreement of custodianship		<a href="#">Annexure 9</a>	Number	Number
	Land parcels				-
	Facilities				-
	Schools				-
	Clinics				-
	Hospitals				-
	Office buildings				-
	Dwellings				-
	Storage facilities				-
	Other				-

Include discussion here where deemed relevant

## 40 Principal-agent arrangements

		2022/23	2021/22
40.1	Department acting as the principal	R'000	R'000
	Mmabana Arts, Culture & Sports Foundation	-	6,259
	North West Academy of Sports	4,591	-
	<b>Total</b>	<b>4,591</b>	<b>6,259</b>

Mmabana Arts, Culture & Sports Foundation (Mmabana) is an entity/agency to the Department. The Department requested Mmabana to implement the disbursement of funds for calls for proposals to the qualifying artists.

In instances where the department has numerous principal-agent arrangements that are similar in nature, circumstances and terms, these can be grouped to provide a summary of the description of the nature, circumstances and terms relating to the similar arrangements.

The Department had an agreement with the North West Academy of Sports to handle payment of winners and honourees of the North West Sports Awards on an annual. After the approval of nominees and subsequently, the winners, the Academy of Sport will then disburse the agreed prizes to the individuals and thereafter claim refund from the Department.

The Department entered into agreement with North West Academy of Sport whereby Academy procure medical services for all school sport activities, recreation activities and mass sport activities, to provide training, manage Netball World Cup Programme, pay facilitators, training venues and transport on behalf of the Department.

The Department entered into agreement with North West Academy of Sport whereby the Department transfer the proposed budget for the soul purpose of the implementation of Netbal Spar Championship to be managed by North West Netbal Federation. Fund are then transferred to the North West Acedemy of sports to disburse to the North West Netball Federation.

## 40.2 Department acting as the agent

40.2.1	Revenue received for agency activities	2022/23 R'000	2021/22 R'000
	Include a list of the entities for which the department acts as an agent and the amounts received for these agency duties		-
	<b>Total</b>	-	-

For each of the individual principal-agent arrangements of the department, provide a description of the nature, circumstances, significant judgment applied, significant terms and conditions, any significant risks and benefits relating to the arrangements with the agents. For each of the individual agent relationships of the department, provide a description of the nature, circumstances and terms relating to the arrangements with the principal.

In instances where the department has numerous agent-principal/principal-agent arrangements that are similar in nature, circumstances and terms, these can be grouped to provide a summary of the description of the nature, circumstances and terms relating to the similar arrangements.

## 40.2.2 Reconciliation of funds and disbursements - 2022/23

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

## Reconciliation of funds and disbursements - 2021/22

Category of revenue/expenditure per arrangement	received R'000	incurred R'000
<b>Total</b>	-	-

Provide a narrative description and explanation of assets held or liabilities incurred on behalf of the principal and shown in the department's own financial statements.

## 40.2.3 Reconciliation of carrying amount of receivables and payables - 2022/23

### Receivables

	Opening balance R'000	Revenue principal is entitled to R'000	Less: Write-offs/settlements/waivers R'000	Cash received on behalf of principal R'000	Closing balance R'000
Name of entity					-
<b>TOTAL</b>	-	-	-	-	-

### Payables

	Opening balance R'000	Expenses incurred on behalf of principal R'000	Cash paid on behalf of principal R'000	Closing balance R'000
Name of entity				-
<b>TOTAL</b>	-	-	-	-

## Reconciliation of carrying amount of receivables and payables - 2021/22

### Receivables

	Opening balance R'000	Revenue principal is entitled to R'000	Less: Write-offs/settlements/waivers R'000	Cash received on behalf of principal R'000	Closing balance R'000
Name of entity					-
<b>TOTAL</b>	-	-	-	-	-

### Payables

	Opening balance R'000	Expenses incurred on behalf of principal R'000	Cash paid on behalf of principal R'000	Closing balance R'000
Name of entity				-
<b>TOTAL</b>	-	-	-	-



## 41 Change in accounting estimate

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

	Value derived using the original estimate	Value derived using the amended estimate	R-value impact of change in estimate
<b>Accounting estimate change 1: Provide a description of the change in estimate</b>			
Line item 1 affected by the change			
<b>Provide a description of the estimated impact on future periods</b>			
<b>Accounting estimate change 2: Provide a description of the change in estimate</b>			
Line item 1 affected by the change			
<b>Provide a description of the estimated impact on future periods</b>			
<b>Accounting estimate change 3: Provide a description of the change in estimate</b>			
Line item 1 affected by the change			
<b>Provide a description of the estimated impact on future periods</b>			

## 42 Prior period errors

2021/22

	Note	Amount bef error correction R'000	Prior period error R'000	Restated amount R'000
<b>42.1 Correction of prior period errors</b>				
<b>Revenue: (e.g. Annual appropriation, Departmental revenue, Aid assistance, etc.)</b>				
Net effect		-	-	-
<b>Provide a description of the nature of the prior period error as well as why the correction was required</b>				
<b>Expenditure: (e.g. Compensation of employees, Goods and services, Tangible capital assets, etc.)</b>				
Compensation of employees	5	267,690	-1,959	265,731
Goods and services	6	167,665	1,959	169,624
Net effect		435,355	-	435,355
<b>Prior year periodic payments were incorrectly classified/accounted for as compensation of employees instead of being classified as goods and services: Agency and Support/Outsourced services.</b>				
<b>Assets: (e.g. Receivables, Investments, Accrued departmental revenue, Movable tangible capital assets, etc.)</b>				
CAPITAL WORK-IN-PROGRESS	39	67,344	-4,477	62,867
Net effect		67,344	-4,477	62,867
<b>Professional valuation was done to determine fair value cultural villages during the year under review. The reports were used to adjust cost of the 8 cultural villages assets from the original cost of R 8, 996 million to the fair value of R 5, 499 million resulting in decrease in value for R 3, 497million as well as writing off of 3 additional cultural villages from the cost of R731 thousand to nil (0). Cost of one cultural village was not adjusted since the fair value was above cost.</b>				
<b>R250 thousand relate to expenditure incurred on desktop research, planning and Implementation plan for Moses Kotane Statue. No asset was constructed and therefore the expenditure is not linked to any asset and should not have been capitalised..</b>				
<b>Liabilities: (e.g. Payables current, Voted funds to be surrendered, Commitments, Provisions, etc.)</b>				
Provisions	35	3,431	477	3,908
Capital commitments	25	39,845	-477	39,368
Net effect		43,276	-	43,276
<b>Provisions and commitments</b>				
<b>There was mathematical error in the prior year movement for a decrease of R28 thousand (Wolmaranstad R 3 thousand and Dinokana R 25 thousand). A further R505 thousand error was identified on construction of Southy library which is an increase to provision as a result of wrong payment certificate being used. Consequently, the errors resulted in amount for commitments to be restated.</b>				
<b>Other: (e.g. Unauthorised expenditure, Irregular expenditure, fruitless and wasteful expenditure, etc.)</b>				
Fruitless and wasteful expenditure	30	227	90	317
Irregular expenditure	30	39,227	-1,546	37,681
Net effect		39,454	-1,456	37,998

1.Fruitless and Wasteful expenditure.

Prior year fruitless and wasteful expenditure was restated by transactions that were identified during review of expenditure transactions for the month of March 2022. Identified transactions amounted to R90 thousand.

2. Irregular expenditure.

Payments relating to PRHA were incorrectly disclosed as irregular expenditure. Derecognition of these expenditure was approved by the Provincial Treasury in the current year.

## 43 INVENTORIES (Effective from date determined in a Treasury instruction)

### 43.1 Inventories for the year ended 31 March 2023

	LIBRARY	BOOKS	Clothing Materials and Accessories	Material & Supplies	Machinery and Equipment	Total
Note	R'000		R'000	R'000	R'000	R'000
<a href="#">Annexure 6</a>						
Opening balance						-
Add/(Less): Adjustments to prior year balances						-
Add: Additions/Purchases - Cash						-
Add: Additions - Non-cash						-
(Less): Disposals						-
(Less): Issues						-
Add/(Less): Received current, not paid (Paid current year, received prior year)						-
Add/(Less): Adjustments						-
<b>Closing balance</b>						-

Include discussion here where deemed relevant

### Inventories for the year ended 31 March 2022

	LIBRARY	BOOKS	Clothing Materials and Accessories	Material & Supplies	Machinery and Equipment	Total
Note	R'000		R'000	R'000	R'000	R'000
<a href="#">Annexure 6</a>						
Opening balance		231,754	-	-	-	-
Add/(Less): Adjustments to prior year balances		-	-	-	-	-
Add: Additions/Purchases - Cash		6,665	9,447	666	2,530	-
Add: Additions - Non-cash		-	-	-	-	-
(Less): Disposals		-	-	-	-	-
(Less): Issues		-	-9,447	-666	-2,530	-
Add/(Less): Received current, not paid (Paid current year, received prior year)		-	-	-	-	-
Add/(Less): Adjustments		-	-	-	-	-
<b>Closing balance</b>		<b>238,419</b>	-	-	-	-

Include discussion here where deemed relevant

### 43.2 Land parcels held for Human Settlement

		2022/23	2021/22
Note		R'000	R'000
<a href="#">Annexure 6</a>			
Opening balance			-
Add/(Less): Adjustments to prior year balances			-
Add: Additions/Purchases - Cash			-
Add: Additions - Non-cash			-
(Less): Disposals			-
(Less): Issues			-
Add/(Less): Received current, not paid (Paid current year, received prior year)			-
Add/(Less): Adjustments			-
<b>Closing balance</b>			-

Include discussion here where deemed relevant

### 43.3 Work in progress for the year ended 31 March 2023

	Opening balance	Additions during year	(Ready for use / Suspended)	Closing balance
Note	R'000	R'000	R'000	R'000
<a href="#">Annexure 6</a>				
Clearing				-
Infrastructure				-
Structure of houses				-
Adjustments				-
<b>Total</b>				-

Include discussion here where deemed relevant

### Work in progress for the year ended 31 March 2022

	Opening balance	Additions during year	(Ready for use / Suspended)	Closing balance
Note	R'000	R'000	R'000	R'000
<a href="#">Annexure 6</a>				
Clearing	-	-	-	-
Infrastructure	-	-	-	-
Structure of houses	-	-	-	-
Adjustments	-	-	-	-
<b>Total</b>	-	-	-	-

Include discussion here where deemed relevant

### 43.4 Houses ready for use

	Quantity	2022/23 R'000	Quantity	2021/22 R'000
Note				
<a href="#">Annexure 6</a>				
Opening balance				-
Add/(Less): Adjustments to prior year balances				-
Add: Ready for use in current year				-
Less: Issued to beneficiaries				-
Add/(Less): Adjustments				-
<b>Closing balance</b>				-

Include discussion here where deemed relevant

## NORTH WEST: ARTS, CULTURE, SPORTS AND RECREATION

### Notes to the Annual Financial Statements

#### 44 TRANSFER OF FUNCTIONS AND MERGERS

##### 44.1 Transfer of functions

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

			Balance before transfer date	Functions (transferred) / received Dept name (Specify)	Functions (transferred) / received Dept name (Specify)	Functions (transferred) / received Dept name (Specify)	Balance after transfer date
		Note	R'000	R'000	R'000	R'000	R'000
<b>ASSETS</b>							
<b>Current Assets</b>			-	-	-	-	-
Unauthorised expenditure							-
Fruitless and wasteful expenditure							-
Cash and cash equivalents							-
Other financial assets							-
Prepayments and advances							-
Receivables							-
Loans							-
Aid assistance prepayments							-
Aid assistance receivable							-
<b>Non-Current Assets</b>			-	-	-	-	-
Investments							-
Prepayments and advances							-
Receivables							-
Loans							-
Other financial assets							-
<b>TOTAL ASSETS</b>			-	-	-	-	-
<b>LIABILITIES</b>							
<b>Current Liabilities</b>			-	-	-	-	-
Voted funds to be surrendered to the Revenue Fund							-
Departmental revenue and NRF							-
Receipts to be surrendered to the Revenue Fund							-
Bank overdraft							-
Payables							-
Aid assistance repayable							-
Aid assistance unutilised							-
<b>Non-Current Liabilities</b>			-	-	-	-	-
Payables							-
<b>TOTAL LIABILITIES</b>			-	-	-	-	-
<b>NET ASSETS</b>			-	-	-	-	-

			Balance before transfer date	Functions (transferred) / received Dept name (Specify)	Functions (transferred) / received Dept name (Specify)	Functions (transferred) / received Dept name (Specify)	Balance after transfer date
		Note	R'000	R'000	R'000	R'000	R'000
Contingent liabilities							-
Contingent assets							-
Capital commitments							-
Accruals							-
Payables not recognised							-
Employee benefits							-
Lease commitments - operating lease							-
Lease commitments - finance lease							-
Lease commitments - operating lease revenue							-
Accrued departmental revenue							-
Irregular expenditure							-
Fruitless and wasteful expenditure							-
Impairment							-
Provisions							-
Movable tangible capital assets							-
Immovable tangible capital assets							-
Intangible capital assets							-

Include discussion where deemed relevant

## 44.2 Mergers

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

			Balance bef merger date Combining Dept (Specify)	Balance bef merger date Combining Dept (Specify)	Balance bef merger date Combining Dept (Specify)	Balance after merger date Combined Dept (Specify)
44.2.1	Statement of Financial Position	Note	R'000	R'000	R'000	R'000
	<b>ASSETS</b>					
	<b>Current Assets</b>		-	-	-	-
	Unauthorised expenditure					-
	Fruitless and wasteful expenditure					-
	Cash and cash equivalents					-
	Other financial assets					-
	Prepayments and advances					-
	Receivables					-
	Loans					-
	Aid assistance prepayments					-
	Aid assistance receivable					-
	<b>Non-Current Assets</b>		-	-	-	-
	Investments					-
	Prepayments and advances					-
	Receivables					-
	Loans					-
	Other financial assets					-
	<b>TOTAL ASSETS</b>		-	-	-	-
	<b>LIABILITIES</b>					
	<b>Current Liabilities</b>		-	-	-	-
	Voted funds to be surrendered to the Revenue Fund					-
	Departmental revenue and NRF Receipts to be surrendered to the Revenue Fund					-
	Bank overdraft					-
	Payables					-
	Aid assistance repayable					-
	Aid assistance unutilised					-
	<b>Non-Current Liabilities</b>		-	-	-	-
	Payables					-
	<b>TOTAL LIABILITIES</b>		-	-	-	-
	<b>NET ASSETS</b>		-	-	-	-
44.2.2	Notes		Balance bef merger date Combining Dept (Specify)	Balance bef merger date Combining Dept (Specify)	Balance bef merger date Combining Dept (Specify)	Balance after merger date Combined Dept (Specify)
			R'000	R'000	R'000	R'000
	Contingent liabilities					-
	Contingent assets					-
	Capital commitments					-
	Accruals					-
	Payables not recognised					-
	Employee benefits					-
	Lease commitments - operating lease					-
	Lease commitments - finance lease					-
	Lease commitments - operating lease revenue					-
	Accrued departmental revenue					-
	Irregular expenditure					-
	Fruitless and wasteful expenditure					-
	Impairment					-
	Provisions					-
	Movable tangible capital assets					-
	Immovable tangible capital assets					-
	Intangible capital assets					-

Include discussion where deemed relevant

## NORTH WEST: ARTS, CULTURE, SPORTS AND RECREATION Notes to the Annual Financial Statements

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### STATEMENT OF CONDITIONAL GRANTS RECEIVED

NAME OF GRANT	GRANT ALLOCATION					SPENT				2021/22	
	Division of Revenue Act/Provincial Grants	Roll Overs	DORA Adjustments	Other Adjustments	Total Available	Amount received by department	Amount spent by department	Under / (overspending)	% of available funds spent by dept	Division of Revenue Act	Amount spent by department
	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Community Library Conditional Grant	153,174	13,147			166,321	166,321	132,749	33,572	80%	148,675	115,562
Expanded Public Work Program (EPWP)	2,106				2,106	2,106	1,856	250	88%	1,960	1,959
Mass Participation and Development Grant	47,434				47,434	47,434	46,679	755	98%	46,424	45,397
	202,714	13,147	-	-	215,861	215,861	181,284	34,577		197,059	162,918

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

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### STATEMENT OF CONDITIONAL GRANTS PAID TO THE PROVINCES

NAME OF PROVINCE/GRANT	GRANT ALLOCATION				TRANSFER			SPENT				2021/22	
	Division of Revenue Act	Roll Overs	Adjustments	Total Available	Actual Transfer	Funds Withheld	Re-allocations by National Treasury or National Department	Amount received by department	Amount spent by department	Unspent funds	% of available funds spent by dept	Division of Revenue Act	Actual Transfer
	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000

#### Summary by province

Eastern Cape	-	-	-	-	-	-	-	-	-	-	-	-	-
Free State	-	-	-	-	-	-	-	-	-	-	-	-	-
Gauteng	-	-	-	-	-	-	-	-	-	-	-	-	-
KwaZulu-Natal	-	-	-	-	-	-	-	-	-	-	-	-	-
Limpopo	-	-	-	-	-	-	-	-	-	-	-	-	-
Mpumalanga	-	-	-	-	-	-	-	-	-	-	-	-	-
Northern Cape	-	-	-	-	-	-	-	-	-	-	-	-	-
North West	-	-	-	-	-	-	-	-	-	-	-	-	-
Western Cape	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>	-	-	-	-	-	-	-	-	-	-	-	-	-

#### Summary by grant

	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-
Eastern Cape	-	-	-	-	-	-	-	-	-	-	-	-	-
Free State	-	-	-	-	-	-	-	-	-	-	-	-	-
Gauteng	-	-	-	-	-	-	-	-	-	-	-	-	-
KwaZulu-Natal	-	-	-	-	-	-	-	-	-	-	-	-	-
Limpopo	-	-	-	-	-	-	-	-	-	-	-	-	-
Mpumalanga	-	-	-	-	-	-	-	-	-	-	-	-	-
Northern Cape	-	-	-	-	-	-	-	-	-	-	-	-	-
North West	-	-	-	-	-	-	-	-	-	-	-	-	-
Western Cape	-	-	-	-	-	-	-	-	-	-	-	-	-

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



## NORTH WEST: ARTS, CULTURE, SPORTS AND RECREATION Notes to the Annual Financial Statements

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### STATEMENT OF CONDITIONAL GRANTS AND OTHER TRANSFERS TO MUNICIPALITIES

NAME OF MUNICIPALITY	2022/23							2021/22	
	GRANT ALLOCATION				TRANSFER			DoRA and other transfers	Actual Transfer
	DoRA and other transfers	Roll Overs	Adjustments	Total Available	Actual Transfer	Funds Withheld	Re-allocations by National Treasury or National Department		
	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
MAFIKENG MUNICIPALITY	2,400	-	-	2,400	1,900	500	-	1,622	1,622
TSWAING MUNICIPALITY	-	-	-	-	-	-	-	198	-
RATLOU MUNICIPALITY	-	-	-	-	-	-	-	1,192	1,192
DITSOBOTLA MUNICIPALITY	865	-	-	865	865	-	-	1,006	1,006
RAMOTSHERE MOILOA MUNICIPALITY	-	-	-	-	-	-	-	887	887
RUSTENBURG MUNICIPALITY	2,412	-	-	2,412	1,709	703	-	1,361	1,361
MOSES KOTANE MUNICIPALITY	1,149	-	-	1,149	1,149	-	-	866	866
KGETLENG RIVER MUNICIPALITY	1,259	-	-	1,259	1,259	-	-	1,020	1,020
MORETELE MUNICIPALITY	992	-	-	992	992	-	-	798	798
BRITS/MADIBENG MUNICIPALITY	1,149	-	-	1,149	1,149	-	-	1,016	1,016
MATLOSANA MUNICIPALITY	910	-	-	910	910	-	-	1,000	1,000
JB MARKS (Ventersdorp & Tlokwe) MUNICIPALITY	-	-	-	-	-	-	-	1,157	1,157
MAQUASSI MUNICIPALITY	1,349	-	-	1,349	999	350	-	943	943
KAGISANO-MOLOPO MUNICIPALITY	-	-	-	-	-	-	-	812	812
LEKWA-TEEMANE MUNICIPALITY	899	-	-	899	899	-	-	816	816
GREATER TAUNG MUNICIPALITY	1,051	-	-	1,051	1,051	-	-	1,003	1,003
MAMUSA MUNICIPALITY	1,553	-	-	1,553	1,553	-	-	1,482	1,482
NALEDI MUNICIPALITY	-	-	-	-	-	-	-	286	-
	15,988	-	-	15,988	14,435	1,553	-	17,465	16,981

of this Act were deposited into the primary bank account of a municipality or, where appropriate, into the CPD account of a municipality as well as indicate the funds utilised for the

Withheld funds for three municipalities was due to delay in publishing of gazette.

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### BROAD BASED BLACK ECONOMIC EMPOWERMENT PERFORMANCE

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

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0

Compensation of employees  
Goods and services  
Transfers and subsidies  
Expenditure for capital assets  
Other  
**Total**

Note	2022/23 R'000	2021/22 R'000
<a href="#">ANNEXURE 11</a>		
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-

Include discussion where deemed relevant

## NORTH WEST: ARTS, CULTURE, SPORTS AND RECREATION Annexures to the Annual Financial Statements

### Annexure 1A

#### STATEMENT OF CONDITIONAL GRANTS AND OTHER TRANSFERS TO MUNICIPALITIES

NAME OF MUNICIPALITY	GRANT ALLOCATION				TRANSFER			SPENT				2021/22	
	DoRA and other transfers	Roll Overs	Adjustments	Total Available	Actual Transfer	Funds Withheld	Re-allocations by National Treasury or National Department	Amount received by Municipality	Amount spent by municipality	Unspent funds	% of available funds spent by municipality	DoRA and other transfers	Actual Transfer
	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
MAFIKENG MUNICIPALITY	2,400	-	-	2,400	1,900	500	-	1,900	-	-	0%	1,622	1,622
TSWAINING MUNICIPALITY	-	-	-	-	-	-	-	-	-	-	-	198	-
RATLOU MUNICIPALITY	-	-	-	-	-	-	-	-	-	-	-	1,192	1,192
DITSOBOTLA MUNICIPALITY	865	-	-	865	865	-	-	865	-	-	0%	1,006	1,006
RAMOTSHERE MOILOA MUNICIPALITY	-	-	-	-	-	-	-	-	-	-	-	887	887
RUSTENBURG MUNICIPALITY	2,412	-	-	2,412	1,709	703	-	1,709	-	-	0%	1,361	1,361
MOSES KOTANE MUNICIPALITY	1,149	-	-	1,149	1,149	-	-	1,149	-	-	0%	866	866
KGETLENG RIVER MUNICIPALITY	1,259	-	-	1,259	1,259	-	-	1,259	-	-	0%	1,020	1,020
MORETELE MUNICIPALITY	992	-	-	992	992	-	-	992	-	-	0%	798	798
BRITS/MADIBENG MUNICIPALITY	1,149	-	-	1,149	1,149	-	-	1,149	-	-	0%	1,016	1,016
MATLOSANA MUNICIPALITY	910	-	-	910	910	-	-	910	-	-	0%	1,000	1,000
JB MARKS (Ventersdorp & Tlokwe) MUNICIPALITY	-	-	-	-	-	-	-	-	-	-	-	1,157	1,157
MAQUASSI MUNICIPALITY	1,349	-	-	1,349	999	350	-	999	-	-	0%	943	943
KAGISANO-MOLOPO MUNICIPALITY	-	-	-	-	-	-	-	-	-	-	-	812	812
LEKWA-TEEMANE MUNICIPALITY	899	-	-	899	899	-	-	899	-	-	0%	816	816
GREATER TAUNG MUNICIPALITY	1,051	-	-	1,051	1,051	-	-	1,051	-	-	0%	1,003	1,003
MAMUSA MUNICIPALITY	1,553	-	-	1,553	1,553	-	-	1,553	-	-	0%	1,482	1,482
NALEDI MUNICIPALITY	-	-	-	-	-	-	-	-	-	-	-	286	-
<b>Total</b>	<b>15,988</b>	<b>-</b>	<b>-</b>	<b>15,988</b>	<b>14,435</b>	<b>1,553</b>	<b>-</b>	<b>14,435</b>	<b>-</b>	<b>-</b>		<b>17,465</b>	<b>16,981</b>

a municipality or, where appropriate, into the CPD account of a municipality as well as indicate the funds utilised for the administration of the receiving officer.

Departments are required to include a summary of expenditure per conditional grant to aid in the identification of under- / over spending of such funds and to allow the department to provide an explanation for the variance

### ANNEXURE 1B

#### STATEMENT OF TRANSFERS TO DEPARTMENTAL AGENCIES AND ACCOUNTS

DEPARTMENT/AGENCY/ACCOUNT	TRANSFER ALLOCATION				TRANSFER		2021/22	
	Adjusted budget	Roll Overs	Adjustments	Total Available	Actual Transfer	% of Available funds transferred	Final Budget	Actual Transfer
	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Mmabana Art, Culture and Sports Foundation	136,109	-	-	136,109	136,109	100%	133,099	133,099
Skills Development Levy	287	-	-	287	87	30%	274	274
NW Provincial Heritage Resources Authority (PHRA)	3,211	-	-	3,211	2,358	73%	1,546	1,546
Klein Marico COE & Good and Services	9,553	-	-	9,553	9,528	100%	9,955	9,955
NW Geographical Names	-	-	-	-	-	-	-	-
Provincial Language Services	1,342	-	-	1,342	1,342	100%	1,658	1,658
Noyons Recreation Center	2,300	-	-	2,300	2,255	98%	2,034	2,034
Donkervliet Recreation Center	4,913	-	-	4,913	4,912	100%	4,312	4,312
<b>Total</b>	<b>157,715</b>	<b>-</b>	<b>-</b>	<b>157,715</b>	<b>156,591</b>		<b>152,878</b>	<b>152,878</b>

**NORTH WEST: ARTS, CULTURE, SPORTS AND RECREATION**  
**Annexures to the Annual Financial Statements**

**ANNEXURE 1F**

**STATEMENT OF TRANSFERS TO NON-PROFIT INSTITUTIONS**

	TRANSFER ALLOCATION				EXPENDITURE		2021/22	
	Adjusted Budget	Roll Overs	Adjustments	Total Available	Actual Transfer	% of Available funds transferred	Final Budget	Actual Transfer
	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
<b>NON-PROFIT INSTITUTIONS</b>								
<b>Transfers</b>								
NPI: Setlhatlwe Heritage Site	221	-	-	221	221	100%	211	211
NPI: Ikageng Museum	277	-	-	277	277	100%	264	264
NPI: Library for The Blind	1,000	-	-	1,000	1,000	100%	900	900
NPI: HC Bosman Museum	277	-	-	277	277	100%	264	264
NPI: NW Museum	-	-	-	-	-		103	-
NPI:Pub house for creative writers	1,450	-	-	1,450	1,450	100%	817	817
NPI: Klerksdorp Museum	-	-	-	-	-		234	234
NPI:Klerksdorp Cult Hist Mesuem (City of Matlosana)	478	-	-	478	478	100%		
NPI: NW Provincial Recreation Council	1,775	-	-	1,775	1,775	100%	2,743	2,743
NPI: NW Academy Sport Commission	10,560	-	-	10,560	10,560	100%	13,856	13,636
NPI: NW Federation of community centre	1,092	-	-	1,092	1,092	100%	1,519	1,519
NPI:Soul Africa Foundation (Rusty Rocks)	1,200	-	-	1,200	1,200	100%	750	750
NPI:MO2C Institute	-	-	-	-	-		350	350
NPI:Kopano Ke Matla Youth Group	-	-	-	-	-		200	200
NPI:Nomtiti Cultural Ensemble	-	-	-	-	-		450	450
NPI: Mmolegi Mmausi foundation	-	-	-	-	-		650	650
NPI:Tswelopele ka Lekgotla LBL	-	-	-	-	-		250	250
NPI:Ikage Art Foundation	-	-	-	-	-		650	650
NPI:Education Alive PNC	-	-	-	-	-		500	500
NPI: Legae Arts Institution	-	-	-	-	-		250	250
NPI: TTT Foundation NPC	1,000	-	-	1,000	1,000	100%	1,000	1,000
NPI: Magakwa Youth Development Centre	-	-	-	-	-		350	350
NPI: Gaditshogo Foundation NPC	-	-	-	-	-		500	500
NPI:Kraaipan Museum	6	-	-	6	-	0%	-	-
NPI:Mahikeng Museum	-	-	-	-	-		-	-
NPI:Sport Council	1,453	-	-	1,453	1,453	100%	-	-
NPI:South African Football Association (SAFA)	1,000	-	-	1,000	1,000	100%	-	-
NPI:Mahikeng International Film Festival (MIFF) NPC	100	-	-	100	95	95%	-	-
NPI:Cultural & Creative Industry FED NW	100	-	-	100	100	100%	-	-
NPI:Tucospace NPC	-	-	-	-	-			
NPI:Boo Rachwene EDC	100	-	-	100	100	100%		
NPI:Lola Projects Research and Promo	100	-	-	100	100	100%		
NPI: Bokone Bophirima Create Workers	100	-	-	100	100	100%		
NPI: Galaletsang Foundation NPC	4,500	-	-	4,500	4,500	100%		
				-				
	26,789	-	-	26,789	26,778		26,811	26,488
<b>Total</b>	26,789	-	-	26,789	26,778		26,811	26,488

**NORTH WEST: ARTS, CULTURE, SPORTS AND RECREATION**  
**Annexures to the Annual Financial Statements**

**ANNEXURE 1G**

**STATEMENT OF TRANSFERS TO HOUSEHOLDS**

HOUSEHOLDS	TRANSFER ALLOCATION				EXPENDITURE		2021/22	
	Adjusted Budget	Roll Overs	Adjustments	Total Available	Actual Transfer	% of Available funds transferred	Final Budget	Actual Transfer
	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
<b>Transfers</b>								
Leave Gratuity	1,626	-	-	1,626	1,625	100%	1,264	1,218
Injury on Duty	2	-	-	2	2	100%	220	174
				-				
	1,628	-	-	1,628	1,627		1,484	1,392
<b>Subsidies</b>								
				-				
	-	-	-	-	-		-	-
<b>Total</b>	1,628	-	-	1,628	1,627		1,484	1,392

**ANNEXURE 1K**

**STATEMENT OF ACTUAL MONTHLY EXPENDITURE PER GRANT**

GRANT TYPE	APRIL 2022	MAY 2022	JUN 2022	JUL 2022	AUG 2022	SEPT 2022	OCT 2022	NOV 2022	DEC 2022	JAN 2023	FEB 2023	MAR 2023	TOTAL
	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
Community Library Conditional Grant	5,751	8,583	7,147	10,778	11,673	14,295	11,650	9,355	7,541	11,060	12,534	22,382	132,749
Expanded Public Work Program (EPWP)	410	21	-	29	66	4	9	8	9	10	(165)	1,455	1,856
Mass Participation and Development Grant	7,254	4,828	4,405	4,882	6,906	8,391	2,005	5,007	1,350	1,066	776	(191)	46,679
													-
													-
													-
													-
<b>Total</b>	13,415	13,432	11,552	15,689	18,645	22,690	13,664	14,370	8,900	12,136	13,145	23,646	181,284

**NORTH WEST: ARTS, CULTURE, SPORTS AND RECREATION**  
**Annexures to the Annual Financial Statements**

**ANNEXURE 3B**

**STATEMENT OF CONTINGENT LIABILITIES AS AT 31 MARCH 2023**

NATURE OF LIABILITY	Opening balance 1 April 2022	Liabilities incurred during the year	Liabilities paid/ cancelled/ reduced during the year	Liabilities recoverable (Provide details hereunder)	Closing balance 31 March 2023
	R'000	R'000	R'000	R'000	R'000
<b>Claims against the department</b>					
Breach of contract : Moinwe & Sons v CATA	92	-	-	-	92
labour Dispute : Tlhoale v ACSR	3	-	3	-	-
labour Dispute : Baepi v ACSR	173	-	173	-	-
Moto vehicle Accident : Marungwana	79	-	-	-	79
Labour Dispute : Molefi v ACSR	1,083	-	1,083	-	-
<b>Subtotal</b>	<b>1,430</b>	<b>-</b>	<b>1,259</b>	<b>-</b>	<b>171</b>
<b>Environmental liability</b>					
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other</b>					
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL</b>	<b>1,430</b>	<b>-</b>	<b>1,259</b>	<b>-</b>	<b>171</b>

**ANNEXURE 3B (continued)**

**STATEMENT OF CONTINGENT LIABILITIES AS AT 31 MARCH 2023**

Nature of liabilities recoverable	Opening balance 1 April 2022	Details of liability and recoverability	Movement during the year	Closing balance 31 March 2023
	R'000		R'000	R'000
<b>Total</b>	<b>-</b>		<b>-</b>	<b>-</b>

An amount of R 1 083 Million for matter between the Department and Mr S Molefi was transferred to provisions since the Department opted for out of court settlement. The amount and timing of payment still to be determined during negotiations. The amount is now reduced from contingent liability to provisions since the Department is accepting liability. Additional two matters were closed during the year after advice from the State Attorney.



## NORTH WEST: ARTS, CULTURE, SPORTS AND RECREATION Annexures to the Annual Financial Statements

### ANNEXURE 4 CLAIMS RECOVERABLE

GOVERNMENT ENTITY	Confirmed balance outstanding		Unconfirmed balance outstanding		Total	
	31/03/2023	31/03/2022	31/03/2023	31/03/2022	31/03/2023	31/03/2022
	R'000	R'000	R'000	R'000	R'000	R'000
<b>DEPARTMENTS</b>						
Department of Health			146	60	146	60
Department of Economic Development, Environment, Conservation and Tourism			11		11	-
	-	-	157	60	157	60
<b>OTHER GOVERNMENT ENTITIES</b>						
	-	-	-	-	-	-
<b>Total</b>	-	-	157	60	157	60

Cash in transit at year end 2022/23*	
Receipt date up to six (6) working days after year end	Amount
	R'000

	-
--	---

## NORTH WEST: ARTS, CULTURE, SPORTS AND RECREATION Annexures to the Annual Financial Statements

### ANNEXURE 5 INTER-GOVERNMENT PAYABLES

GOVERNMENT ENTITY	outstanding		outstanding		Total		end 2022/23*	
	31/03/2023	31/03/2022	31/03/2023	31/03/2022	31/03/2023	31/03/2022	Payment date up to six (6) working days before year end	Amount
	R'000	R'000	R'000	R'000	R'000	R'000		R'000
<b>DEPARTMENTS</b>								
<b>Current</b>								
National Department of Justice	-	132	709	-	709	132		
NW: Community Safety and Transport	435	451	-	-	435	451		
Department of Health	110	83	-	-	110	83		
Department of Public Works	1	-	4	-	5	-		
Office of the Premier	-	-	-	-	-	-		
NW: Department of Econ. Dev, Cons and Tourism	71	-	-	-	71	-		
					-	-		
					-	-		
					-	-		
					-	-		
<b>Subtotal</b>	<b>617</b>	<b>666</b>	<b>713</b>	<b>-</b>	<b>1,330</b>	<b>666</b>		<b>-</b>
<b>Non-current</b>								
					-	-		
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>Total Departments</b>	<b>617</b>	<b>666</b>	<b>713</b>	<b>-</b>	<b>1,330</b>	<b>666</b>		<b>-</b>
<b>OTHER GOVERNMENT ENTITY</b>								
<b>Current</b>								
Auditor General	676	22	-	-	676	22		
Telkom	165	183	-	-	165	183		
Eskom	-	456	-	-	-	456		
City of Matlosana	4	4	-	-	4	4		
Ditsobotla Local Municipality	8	112	-	-	8	112		
Rustenburg Local Municipality	616	97	-	-	616	97		
SITA	-	-	-	-	-	-		
Mahikeng Local Municipality	194	-	-	-	194	-		
Home Affairs: Government Printing	-	-	-	-	-	-		
North West Tourism Board	-	-	-	-	-	-		
					-	-		
<b>Subtotal</b>	<b>1,663</b>	<b>874</b>	<b>-</b>	<b>-</b>	<b>1,663</b>	<b>874</b>		
<b>Non-current</b>								
					-	-		
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>Total Other Government Entities</b>	<b>1,663</b>	<b>874</b>	<b>-</b>	<b>-</b>	<b>1,663</b>	<b>874</b>		
<b>TOTAL INTERGOVERNMENTAL PAYABLES</b>	<b>2,280</b>	<b>1,540</b>	<b>713</b>	<b>-</b>	<b>2,993</b>	<b>1,540</b>		

## NORTH WEST: ARTS, CULTURE, SPORTS AND RECREATION Annexures to the Annual Financial Statements

### ANNEXURE 6 INVENTORIES

INVENTORIES FOR THE YEAR ENDED 31 MARCH 2023	Note	Clothing				TOTAL R'000
		LIBRARY BOOKS R'000	Materials and Accessories R'000	Material & Supplies R'000	Machinery and Equipment R'000	
Opening balance		238,419	-	-	-	238,419
Add/(Less): Adjustments to prior year balances						-
Add: Additions/Purchases - Cash		11,323	9,246		7,199	27,768
Add: Additions - Non-cash						-
(Less): Disposals						-
(Less): Issues			(9,246)		(7,199)	(16,445)
Add/(Less): Received current, not paid (Paid current year, received prior year)						-
Add/(Less): Adjustments						-
Closing balance		249,742	-	-	-	249,742

INVENTORIES FOR THE YEAR ENDED 31 MARCH 2022	Note	Clothing				TOTAL R'000
		LIBRARY BOOKS R'000	Materials and Accessories R'000	Material & Supplies R'000	Machinery and Equipment R'000	
Opening balance		231,754	-	-	-	231,754
Add/(Less): Adjustments to prior year balances		-	-	-	-	-
Add: Additions/Purchases - Cash		6,665	9,447	666	2,530	19,308
Add: Additions - Non-cash		-	-	-	-	-
(Less): Disposals		-	-	-	-	-
(Less): Issues		-	(9,447)	(666)	(2,530)	(12,643)
Add/(Less): Received current, not paid (Paid current year, received prior year)		-	-	-	-	-
Add/(Less): Adjustments		-	-	-	-	-
Closing balance		238,419	-	-	-	238,419

**NORTH WEST: ARTS, CULTURE, SPORTS AND RECREATION**  
**Annexures to the Annual Financial Statements**

**ANNEXURE 7**

**Movement in Capital Work-in-Progress**

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

	Opening balance	Current Year Capital WIP	Ready for use (Asset register) / Contract terminate d	Closing balance
	R'000	R'000	R'000	R'000
<b>HERITAGE ASSETS</b>	1,459	-	-	1,459
Heritage assets	1,459			1,459
<b>MACHINERY AND EQUIPMENT</b>	-	-	-	-
Transport assets				-
Computer equipment				-
Furniture and office equipment				-
Other machinery and equipment				-
<b>SPECIALISED MILITARY ASSETS</b>	-	-	-	-
Specialised military assets				-
<b>BIOLOGICAL ASSETS</b>	-	-	-	-
Biological assets				-
<b>BUILDINGS AND OTHER FIXED STRUCTURES</b>	61,408	20,878	27,132	55,154
Dwellings				-
Non-residential buildings				-
Other fixed structures	61,408	20,878	27,132	55,154
<b>LAND AND SUBSOIL ASSETS</b>	-	-	-	-
Land				-
Mineral and similar non-regenerative resources				-
<b>COMPUTER SOFTWARE</b>	-	-	-	-
Computer Software				-
<b>MASTHEADS AND PUBLISHING TITLES</b>	-	-	-	-
Mastheads and publishing titles				-
<b>TRADEMARKS</b>	-	-	-	-
Patents, Licences, Copyright, Brand names, Trademarks				-
<b>RECIPES, FORMULAE, PROTOTYPES, DESIGNS, MODELS</b>	-	-	-	-
Recipes, formulae, prototypes, designs, models				-
<b>SERVICES AND OPERATING RIGHTS</b>	-	-	-	-
Services and operating rights				-
<b>TOTAL</b>	<u>62,867</u>	<u>20,878</u>	<u>27,132</u>	<u>56,613</u>

**NORTH WEST: ARTS, CULTURE, SPORTS AND RECREATION**  
**Annexures to the Annual Financial Statements**

**ANNEXURE 7 (CONTINUED)**

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

	Opening balance	Prior period errors	Current Year Capital WIP	Ready for use (Asset register) / Contract terminate d	Closing balance
	R'000	R'000	R'000	R'000	R'000
<b>HERITAGE ASSETS</b>	1,709	(250)	-	-	1,459
Heritage assets	1,709	(250)			1,459
<b>MACHINERY AND EQUIPMENT</b>	-	-	-	-	-
Transport assets					-
Computer equipment					-
Furniture and office equipment					-
Other machinery and equipment					-
<b>SPECIALISED MILITARY ASSETS</b>	-	-	-	-	-
Specialised military assets					-
<b>BIOLOGICAL ASSETS</b>	-	-	-	-	-
Biological assets					-
<b>BUILDINGS AND OTHER FIXED STRUCTURES</b>	87,116	(4,227)	17,217	(38,698)	61,408
Dwellings					-
Non-residential buildings					-
Other fixed structures	87,116	(4,227)	17,217	(38,698)	61,408
<b>LAND AND SUBSOIL ASSETS</b>	-	-	-	-	-
Land					-
Mineral and similar non-regenerative resources					-
<b>COMPUTER SOFTWARE</b>	-	-	-	-	-
Computer Software					-
<b>MASTHEADS AND PUBLISHING TITLES</b>	-	-	-	-	-
Mastheads and publishing titles					-
<b>TRADEMARKS</b>	-	-	-	-	-
Patents, Licences, Copyright, Brand names, Trademarks					-
<b>RECIPES, FORMULAE, PROTOTYPES, DESIGNS, MODELS</b>	-	-	-	-	-
Recipes, formulae, prototypes, designs, models					-
<b>SERVICES AND OPERATING RIGHTS</b>	-	-	-	-	-
Services and operating rights					-
<b>TOTAL</b>	<b>88,825</b>	<b>(4,477)</b>	<b>17,217</b>	<b>(38,698)</b>	<b>62,867</b>

Professional valuation was done to determine fair value cultural villages during the year under review. The reports were used to adjust cost of the 8 cultural villages assets from the original cost of R 8, 996 million to the fair value of R 5, 499 million resulting in decrease in value for R 3, 497million as well as writing off of 3 additional cultural villages from the cost of R731 thousand to nil (0). Cost of one cultural village was not adjusted since the fair value was above cost.

Another error for R 250 thousand was corrected as a result of desktop research expenditure being capitalised in the prior year instead of being accounted for as goods and services.



## NORTH WEST: ARTS, CULTURE, SPORTS AND RECREATION Annexures to the Annual Financial Statements

### ANNEXURE 11 COVID 19 RESPONSE EXPENDITURE Per quarter and in total

Expenditure per economic classification	APRIL 2022	MAY 2022	JUN 2022	Subtotal Q1	JUL 2022	AUG 2022	SEPT 2022	Subtotal Q2	OCT 2022	NOV 2022	DEC 2022	Subtotal Q3	JAN 2023	FEB 2023	MAR 2023	Subtotal Q4	2022/23 TOTAL	2021/22 TOTAL
	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
Compensation of employees	319			319				-				-				-	319	3,460
Goods services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	971
<i>Please list all the applicable SCOA level 4 items:</i>																		
INV: Medical Supplies				-				-				-				-	-	934
Operating Payments				-				-				-				-	-	37
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Please list all the applicable SCOA level 4 items:</i>																		
Mmabana Arts, Culture and Sports Foundat				-				-				-				-	-	
NW Academy of Sports				-				-				-				-	-	
Expenditure for capital asset:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Please list all the applicable SCOA level 4 items:</i>																		
Other expenditure not listed :	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Please list all the applicable SCOA level 4 items</i>																		
Operating Payments				-				-				-				-	-	
<hr/>																		
TOTAL COVID 19 RESPONSE EXPENDITURE	319	-	-	319	-	-	-	-	-	-	-	-	-	-	-	-	319	4,431



# KLEIN MARICO RECREATIONAL CENTRE



AUDITOR - GENERAL  
SOUTH AFRICA

*Auditing to build public confidence*

## Report of the auditor-general to North West Provincial Legislature on the Klein Marico Recreational Centre

### Report on the financial statements

1. I have reviewed the financial statements of the Klein Marico Recreational Centre set out on pages 243 to 259, which comprise the appropriation statement, statement of financial position as at 31 March 2023, statement of financial performance, statement of changes in equity, statement of cash flows and statement of comparison of budget information with actual information for the year then ended, as well as notes to the financial statements, including a summary of significant accounting policies.

### Conclusion

2. Based on my review, nothing has come to my attention that causes me to believe that the financial statements do not present fairly, in all material respects, the financial position of the Klein Marico Recreational Centre as at 31 March 2023 and its financial performance and cash flows for the year then ended in accordance with the Standards of Generally Recognised Accounting Practice (Standards of GRAP) and the requirements of the Public Finance Management Act 1 of 1999 (PFMA).

### Material uncertainty relating to going concern

3. I draw attention to the matter below. My conclusion is not modified in respect of this matter.
4. I draw attention to note 15 to the financial statements, which indicates that the financial statements have been prepared on the basis of accounting policies applicable to a going concern since the entity expects to receive financial support from the Department of Arts, Culture, Sport and Recreation for the foreseeable future. The basis presumes that funds will be available to finance future operations and that the realisation of assets and settlement of liabilities, contingent obligations and commitments will occur in the ordinary course of business. As stated in note 15, these events or conditions, along with the other matters as set forth in note 15, indicate that a material uncertainty exists that may cast significant doubt on the entity's ability to continue as a going concern.



## Other matter

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

### National Treasury Instruction Note No. 4 of 2022-23: PFMA Compliance and Reporting Framework

6. On 23 December 2022 National Treasury issued *Instruction Note No. 4: PFMA Compliance and Reporting Framework of 2022-23* in terms of section 76(1)(b), (e) and (f), (2)(e) and (4)(a) and (c) of the PFMA which came into effect on 3 January 2023. The PFMA Compliance and Reporting Framework also addresses the disclosure of unauthorised expenditure, irregular expenditure and fruitless and wasteful expenditure (UIFW expenditure). Among the effects of this framework is that irregular and fruitless and wasteful expenditure incurred in previous financial years and not addressed is no longer disclosed in the disclosure notes of the annual financial statements, only the current year and prior year figures are disclosed in note 16 to the financial statements. The movements in respect of irregular expenditure and fruitless and wasteful expenditure are no longer disclosed in the notes to the annual financial statements of Klein Marico Recreational Centre. The disclosure of these movements (e.g. condoned, recoverable, removed, written off, under assessment, under determination and under investigation) are now required to be included as part of other information in the annual report of the auditees. I do not express an opinion on the disclosure of irregular expenditure and fruitless and wasteful expenditure in the annual report.

## Responsibilities of the accounting officer for the financial statements

7. The accounting officer is responsible for the preparation and fair presentation of the financial statements in accordance with the GRAP and the requirements of the public finance management act 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.
8. In preparing the financial statements, the accounting officer is responsible for assessing the entity'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 entity 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

9. My responsibility is to express a conclusion on the accompanying financial statements. I conducted my review in accordance with the International Standard on Review Engagements (ISRE) 2400 (Revised), *Engagements to review historical financial statements*. The standard requires me to conclude on whether anything has come to my attention that causes me to believe that the financial statements, taken as a whole, are not prepared in all

material respects in accordance with the applicable financial reporting framework. This standard also requires me to comply with relevant ethical requirements.

10. A review of financial statements in accordance with ISRE 2400 (Revised) is a limited assurance engagement. I am required to perform procedures, primarily consisting of making inquiries of management and others within the auditee, as appropriate, and applying analytical procedures, and evaluating the evidence obtained.
11. The procedures performed in a review engagement are substantially less than those performed in an audit conducted in accordance with International Standards on Auditing. Accordingly, I do not express an audit opinion on these financial statements.

## Report on the annual performance report

12. In accordance with the Public Audit Act 25 of 2004 (PAA) and the general notice issued in terms thereof, I must audit and report on the usefulness and reliability of the reported performance information against predetermined objectives for the selected material performance indicators presented in the annual performance report. The accounting officer is responsible for the preparation of the annual performance report.
13. I could not perform the audit as the annual performance report was not prepared as required by section 55(2)(a) of the PFMA.

## Report on compliance with legislation

14. In accordance with the PAA and the general notice issued in terms thereof, I must audit and report on compliance with applicable legislation relating to financial matters, financial management and other related matters. The accounting officer is responsible for the entity's compliance with legislation.
15. I performed procedures to test compliance with selected requirements in key legislation in accordance with the AGSA findings engagement methodology. This engagement is not an assurance engagement. Accordingly, I do not express an assurance opinion or conclusion.
16. 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 entity 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.



17. The material findings on compliance with the selected legislative requirements, presented per compliance theme, are as follows:

#### Strategic planning and performance management

18. The strategic plan for 2022-23 was not prepared and submitted for approval by the executive authority, as required by treasury regulation 5.1.1.
19. The annual performance plan was not prepared, as required by treasury regulation 5.2.1.
20. Quarterly reports were not prepared, as required by treasury regulation 5.3.1.

#### Consequences management

21. I was unable to obtain sufficient appropriate audit evidence that disciplinary steps were taken against officials who had incurred irregular expenditure as required by section 38(1)(h)(iii) of the PFMA. This was because investigations into irregular expenditure were not performed.

#### Internal control deficiencies

22. I considered internal control relevant to my engagement on the financial statements, annual performance report and compliance with applicable legislation; however, my objective was not to express any form of assurance on it.
23. The matters reported below are limited to the significant internal control deficiencies that resulted in the material findings on compliance with legislation included in this report.
24. Leadership did not exercise oversight responsibility regarding performance reporting and compliance with applicable laws and regulations and related internal controls. This is evidenced by the strategic and annual performance plans that were not prepared. Furthermore there were no investigations conducted on prior years irregular expenditure

#### Professional ethics and quality control

25. I am independent of the entity 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 engagements in South Africa. I have fulfilled my other ethical responsibilities in accordance with these requirements and the IESBA code.
26. In accordance with the International Standard on Quality Management 1, the AGSA maintains a comprehensive system of quality management that includes documented policies and procedures on compliance with ethical requirements and professional standards.

*AUDITOR GENERAL*

Rustenburg

31 July 2023



AUDITOR - GENERAL  
SOUTH AFRICA

*Auditing to build public confidence*

## Annexure to the auditor's report

### Compliance with legislation – selected legislative requirements

The selected legislative requirements are as follows:

Legislation	Sections or regulations
Public Finance Management Act No.1 of 1999 (PFMA)	Section 38(1)(a)(iv); 38(1)(b); 38(1)(c); 38(1)(c)(i); 38(1)(c)(ii); 38(1)(d); 38(1)(h)(iii); Section 39(1)(a); 39(2)(a); Section 40(1)(a); 40(1)(b); 40(1)(c)(i) Section 43(4); 44; 44 (1) and (2) ; 45(b); Section 50(3); 50(3)(a)
Treasury Regulations for departments, trading entities, constitutional institutions and public entities (TR)	Treasury Regulation 4.1.1; 4.1.3 Treasury Regulation 5.1.1; 5.2.1; 5.2.3(a); 5.2.3(d); 5.3.1 Treasury Regulation 7.2.1 Treasury Regulation 8.1.1; 8.2.1; 8.2.2; 8.2.3; 8.4.1 Treasury Regulation 9.1.1; 9.1.4 Treasury Regulation 10.1.1(a); 10.1.2 Treasury Regulation 11.4.1; 11.4.2; 11.5.1 Treasury Regulation 12.5.1 Treasury Regulation 15.10.1.2(c') Treasury Regulation 16A 3.1; 16A 3.2; 16A 3.2(a); 16A 6.1; 16A6.2(a) & (b) & (e); 16A 6.3(a) & (d); 16A 6.3(a)(i); 16A 6.3(b); 16A 6.3(c); 16A 6.3(e); 16A 6.4; 16A 6.5; 16A 6.6; 16A 8.3; 16A8.2 (1) and (2); 16A 8.3(d); 16A 8.4; 16A 9; 16A 9.1; 16A9.1(c); 16A9.1(b)(ii); 16A 9.1(d); 16A 9.1(e); 16A9.1(f); 16A 9.2(a)(ii) & (iii) Treasury Regulation 17.1.1 Treasury Regulation 18.2 Treasury Regulation 19.6.1 Treasury Regulation 19.8.4
Public service regulation	Public service regulation 13(c );18; 18 (1) and (2);
Prevention and Combating of Corrupt Activities Act No.12 of 2004 (PRECCA)	Section 34(1) & section 29
Construction Industry Development Board Act No.38 of 2000 (CIDB)	Section 18(1)
CIDB Regulations	CIDB regulation 17; 25(1); 25 (5) & 25(7A)
PPPFA	Section 1(i); 2.1(a); 2.1(b); 2.1(f)
PPR 2017	Paragraph 4.1; 4.2 Paragraph 5.1; 5.3; 5.6; 5.7 Paragraph 6.1; 6.2; 6.3; 6.5; 6.6; 6.8 Paragraph 7.1; 7.2; 7.3; 7.5; 7.6; 7.8 Paragraph 8.2; 8.5 Paragraph 9.1; 9.2 Paragraph 10.1; 10.2



Legislation	Sections or regulations
	Paragraph 11.1; 11.2 Paragraph 12.1 and 12.2
PPR 2022	Paragraph 3.1 Paragraph 4.1; 4.2; 4.3; 4.4 Paragraph 5.1; 5.2; 5.3; 5.4
PFMA SCM Instruction no. 09 of 2022/2023	Paragraph 3.1; 3.3 (b); 3.3 (c ); 3.3 (e ); 3.6
National Treasury Instruction No.1 of 2015/16	Paragraph 3.1; 4.1; 4.2
NT SCM Instruction Note 03 2021/22	Paragraph 4.1; 4.2 (b); 4.3; 4.4 (a) -(d); 4.6 Paragraph 5.4 Paragraph 7.2; 7.6
NT SCM Instruction 4A of 2016/17	Paragraph 6
NT SCM Instruction Note 03 2019/20	Par 5.5.1(vi); Paragraph 5.5.1(x);
NT SCM Instruction Note 11 2020/21	Paragraph 3.1; 3.4 (a) and (b); 3.9; 6.1;6.2;6.7
NT SCM Instruction note 2 of 2021/22	Paragraph 3.2.1; 3.2.2; 3.2.4(a) and (b) ; 3.3.1; 3.2.2 Paragraph 4.1
PFMA SCM Instruction 04 of 2022/23	Paragraph 4(1); 4(2); 4(4)
Practice Note 5 of 2009/10	Paragraph 3.3
PFMA SCM instruction 08 of 2022/23	Paragraph 3.2 Par. 4.3.2; 4.3.3
NT instruction note 4 of 2015/16	Paragraph 3.4
NT instruction 3 of 2019/20 - Annexure A	Section 5.5.1 (iv) and (x)
Second amendment of NTI 05 of 2020/21	Paragraph 4.8; 4.9 ; 5.1 ; 5.3
Erratum NTI 5 of 202/21	Paragraph 1
Erratum NTI 5 of 202/21	Paragraph 2
Practice note 7 of 2009/10	Paragraph 4.1.2
Practice note 11 of 2008/9	Paragraph 3.1 Paragraph 3.1 (b)
NT instruction note 1 of 2021/22	Paragraph 4.1
Public Service Act	Section 30 (1)
Employment of Educators Act	Section 33 (1)

## KLEIN MARICO RECREATION CENTRE

Annual Financial Statements for the period ending 31 March 2023

### **Accounting Officer's Responsibilities and Approval**

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The Accounting Officer is required by the Public Finance Management Act (Act 1 of 1999), to maintain adequate accounting records and is responsible for the content and integrity of the financial statements and related financial information included in this report. It is the responsibility of the Accounting Officer to ensure that the financial statements fairly present the state of affairs for the entity as at the end of the financial year and the results of its operations and cash flows for the period then ended, in conformity with the Standards of Generally Recognised Accounting Practice (GRAP). The external auditors are engaged to express an independent opinion on the annual financial statements and was given unrestricted access to all financial records and related data.

The annual financial statements are prepared in accordance with Generally Recognised Accounting Practice (GRAP) including any interpretations, guidelines and directives issued by the Accounting Standard Board.

The Accounting Officer acknowledges that he is ultimately responsible for the system of internal financial control established by the entity and places considerable importance on maintaining a strong control environment. To enable the Accounting Officer to meet these responsibilities, the Accounting Officer sets standards for internal control aimed at reducing the risk of error or loss in a cost effective manner. The standards include the proper delegation of responsibilities within a clearly defined framework, effective accounting procedures and adequate segregation of duties to ensure an acceptable level of risk. These controls are monitored throughout the entity and all employees are required to maintain the highest ethical standards in ensuring the entity's business is conducted in a manner that in all reasonable circumstances is above reproach. The focus on risk management in the entity is on identifying, assessing, managing and monitoring all known forms of risk across the entity. While operating risk cannot be fully eliminated, the entity endeavours to minimise it by ensuring that appropriate infrastructure, control, systems and ethical behaviour are applied and managed within the predetermined procedures and constraints.

The Accounting Officer is of the opinion, based on the information and explanations given by management, that the system of internal control provides reasonable assurance that the financial records may be relied on for the preparation of the financial statements. However, any system of internal financial control can provide only reasonable, and not absolute, assurance against material misstatement of loss.

The Accounting Officer has reviewed the entity's cash flow forecast for the year to 31 March 2023 and, in light of this review and the current financial position, he is satisfied that the entity has or has access to adequate resources to continue in operation existence for the foreseeable future.

The annual financial statements set out on pages 243 to 259, which have been prepared on the going concern basis, were approved by the Accounting Officer on 31 March 2023 and was approved by the Accounting Officer.

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Mr. S.I. Mogorosi  
Accounting Officer



**KLEIN MARICO RECREATION CENTRE**

Annual Financial Statements for the period ending 31 March 2023

**Accounting Officer's Report**

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The Accounting Officer has pleasure in submitting the report on the annual financial statements of Klein Marico Recreation Centre for the year ended 31 March 2023.

**1 Nature of business**

The entity is engaged in providing recreational facilities to the public and operates principally in the North West Province in South Africa.

The operating results and state of affairs of the entity are fully set out in the attached financial statements and do not in our opinion require any further comment. There have been no material changes to the nature of the entity's business from the prior year.

Net profit/(deficit) of the entity is 137 296. (2022: -364 417)

**2 Review of financial results and activities**

The annual financial statements have been prepared in accordance with Standards of Generally Recognised Accounting Practice (GRAP) and the requirements of the Public Finance Management Act (Act 1 of 1999). The accounting policies have been applied consistently compared to the prior year.

Full details of the financial position, results of operations and cash flows of the entity are set out in these annual financial statements.

**3 Controlling entity**

The entity's controlling entity is the Department of Arts, Culture, Sports and Recreation. The Department of Arts, Culture, Sports and Recreation is incorporated in the Republic of South Africa.

**4 Events after the reporting period**

The Accounting Officer is not aware of any material event which occurred after the reporting date and up to the date of this report.

**5 Going concern**

The Accounting Officer believes that the entity has adequate financial resources to continue in operation for the foreseeable future and accordingly the annual financial statements have been prepared on a going concern basis. The Accounting Officer has satisfied himself that the entity is in a sound financial position and that it has access to sufficient funding to meet its foreseeable cash requirements.

The ability of the entity to continue as a going concern is dependent on a number of factors. The most significant of these is that the Accounting Officer continue to procure funding from its controlling departments for the ongoing operations for the foreseeable future. Furthermore the entity had an overall positive cash flow from operating activities.

The Accounting Officer is not aware of any new material changes that may adversely impact the entity. The Accounting Officer is also not aware of any material non-compliance with statutory or regulatory requirements or of any pending changes to legislation which may affect the entity.

## **6 Accounting policies**

The annual financial statements prepared in accordance with the Generally Recognised Accounting Practice (GRAP), including any interpretations of such Statements issued by the Accounting Practices Board as the prescribed framework by National Treasury.

## **7 Auditors**

The Auditor General of South Africa will continue in the office as auditors for the entity for 2022/23.

The annual financial statements set out on pages 243 - 259, which have been prepared on the going concern basis, were approved by the Accounting Officer on 31 March 2023, and were signed on its behalf by:

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Mr. S.I. Mogorosi  
Accounting Officer

**KLEIN MARICO RECREATION CENTRE**

Annual Financial Statements for the period ending 31 March 2023

**General Information**

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<b>Country of incorporation and domicile</b>	South Africa
<b>Nature of business and principal activities</b>	Providing recreation facilities to the public
<b>Business Address</b>	JP 242 Klein Marico Recreation Centre Zeerust North West Republic of South Africa
<b>Postal address</b>	Private Bag X 140 Zeerust North West Republic of South Africa 2865
<b>Bankers</b>	ABSA Bank
<b>Auditors</b>	Auditor General Registered Auditors
<b>Controlling entity</b>	North West Department of Arts, Culture, Sport and Recreation
<b>Accounting Officer</b>	Mr. S.I. Mogorosi

**KLEIN MARICO RECREATION CENTRE**

Annual Financial Statements for the period ending 31 March 2023

**Statement of Financial Position**

Figures in Rand	Note(s)	2023	2022 Restated
<b>Assets</b>			
<b>Current Assets</b>			
Cash and cash equivalents	3	15,788	10,778
Receivables from exchange transactions	4	-	468
Receivables from non-exchange transactions		-	-
Inventory	5	2,457	3,597
		<b>18,245</b>	<b>14,843</b>
<b>Non-Current Assets</b>			
Property, plant and equipment	6	505,891	241,936
Living resource	7	150,740	164,112
Intangible assets	8	448	896
		<b>657,079</b>	<b>406,945</b>
<b>Total assets</b>		<b>675,324</b>	<b>421,788</b>
<b>Equity and Liabilities</b>			
<b>Equity</b>			
Accumulated Surplus/(Deficit)		594,331	106,775
<b>Total Equity</b>		<b>594,331</b>	<b>106,775</b>
<b>Current liabilities</b>			
Trade payables	9	78,568	78,920
Accruals	10	2,425	236,092
<b>Total liabilities</b>		<b>80,993</b>	<b>315,012</b>
<b>Total equity and liabilities</b>		<b>675,324</b>	<b>421,787</b>

# KLEIN MARICO RECREATION CENTRE

Annual Financial Statements for the period ending 31 March 2023

## Statement of Financial Performance

Figures in Rand	Note(s)	2023	2022 Restated
<b>Revenue</b>			
<b>Revenue from exchange transactions</b>			
Sales of goods & services	11	-	1,250
Other income	11	-	-
<b>Total revenue from exchange transactions</b>		-	1,250
<b>Revenue from non-exchange transactions</b>			
<b>Transfer revenue</b>			
Services received in kind	11	9,527,720	9,944,399
<b>Total revenue from non-exchange transaction</b>		9,527,720	9,944,399
<b>Total revenue</b>		9,527,720	9,945,649
<b>Expenditure</b>			
Amortisation	8	(448)	(1,273)
Depreciation	6	(86,818)	(225,457)
Electricity & Water		(811,395)	(624,082)
Management Fees		(6,097,646)	(6,890,671)
General Expenses	12	(345,864)	(548,274)
Security Expenses		(1,684,620)	(1,971,516)
<b>Total expenditure</b>		(9,026,791)	(10,261,274)
<b>Other Gains/(Losses)</b>			
Gain/(Loss) from living resources due to mortalities/births	7	(34,962)	(98,740)
Gain/(Loss) from living resources due to fair value	7	21,590	50,329
Gain/(Loss) adj for net realisable value on inventory	5	-	(382)
<b>Surplus/(Deficit) for the year</b>		<b>487,556</b>	<b>(364,417)</b>



## KLEIN MARICO RECREATION CENTRE

Annual Financial Statements for the period ending 31 March 2023

### Statement of Changes in Net Assets

Figures in Rand	Retained Income	Total Equity
Balance at 1 April 2021 previously reported	471,914	471,914
Prior year adjustments	(721)	(721)
Balance at 1 April 2021 as restated*	471,193	471,193
Prior year adjustments	1,619	1,619
Surplus/(Deficit) for the period	(366,037)	(366,037)
Balance at 01 April 2022 as restated*	106,775	106,775
Surplus/(Deficit) for the period	487,556	487,556
<b>Balance at 31 March 2023</b>	<b>594,331</b>	<b>594,331</b>

## KLEIN MARICO RECREATION CENTRE

Annual Financial Statements for the period ending 31 March 2023

### Cash Flow Statement

Figures in Rand	Note(s)	2023	2022
			<b>Restated</b>
<b>Cashflows from operating activities</b>			
<b>Receipts</b>			
Cash receipts from customers		7,898	23,988
Cash paid to suppliers and employees		(2,887)	(43,042)
<b>Cash generated from operations</b>			
Finance Cost			-
<b>Net Cash flows from operating activities</b>	13	<b>5,011</b>	<b>(19,054)</b>
<b>Cash flows from investing activities</b>			
Sale of financial assets		-	-
Purchase of property, plant & equipment		-	-
<b>Net cash flows from investing activities</b>			-
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>5,011</b>	<b>(19,054)</b>
Cash and cash equivalents at the beginning of the year		10,778	29,832
<b>Cash and cash equivalents at end of period</b>	3	<b>15,788</b>	<b>10,778</b>

## KLEIN MARICO RECREATION CENTRE

ANNUAL Financial Statements for the period ending 31 March 2023

### Statement of Comparison of Budget and Actual Amounts

Budget on Cash Basis

Figures in Rand	Approved Budget (1)	Approved Savings (2)	Final Budget (3)	Final Quarterly Budget ((3)/4)	Actual amounts on comparable basis	Difference between final budget and actual	Reference
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### Statement of Financial Performance

#### Revenue

#### Revenue from exchange transactions

Sale of goods & services	-	-	-	-	-	-	Note 20
Other income	-	-	-	-	-	-	-
<b>Total revenue from exchange transactions</b>	-	-	-	-	-	-	-

#### Revenue from non exchange transactions

Government grants & subsidies	9,553,000	-	9,553,000	2,388,250	9,527,720	25,280	Note 20
<b>Total revenue</b>	9,553,000	-	9,553,000	2,388,250	9,527,720	25,280	-

#### Expenditure

Management Fees	(6,300,000)	-	(6,300,000)	(1,575,000)	(6,097,646)	(202,354)	Note 20
Electricity & Water	(850,000)	-	(850,000)	(212,500)	(811,395)	(38,605)	Note 20
General Expenditure	(713,000)	-	(713,000)	(178,250)	(345,864)	(367,136)	Note 20
Security expenses	(1,690,000)	-	(1,690,000)	(422,500)	(1,684,620)	(5,380)	Note 20
<b>Total expenditure</b>	(9,553,000)	-	(9,553,000)	(2,388,250)	(8,939,525)	(613,475)	-
<b>Net operating receipts/(payments)</b>	-	-	-	-	588,194	(588,194)	-

**KLEIN MARICO RECREATION CENTRE**

Annual Financial Statements for the period ending 31 March 2023

**Accounting Policies**

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**1 Presentation of Annual Financial Statements**

The annual financial statements have been prepared in accordance with the Standards of Generally Recognised Accounting Practice (GRAP), including any interpretations, guidelines and directives issued by the Accounting Standards Board in accordance with section 91(1) of the Public Finance Management Act (Act 1 of 1999)

The annual financial statements have been prepared on an accrual basis of accounting and incorporate the historical cost conventions as the basis of measurement, except for living resources which have been valued at fair value less point of sale cost.

A summary of the significant accounting policies, which have been consistently applied, is disclosed below and are consistent with the previous period, unless explicitly stated. The details of any changes in accounting policies are explained in the relevant policies. Assets, liabilities, revenue and expenditure has not been offset except when offsetting is required by the standard of GRAP.

These accounting policies are consistent with those applied in the preparation of the prior year annual financial statements, unless specified otherwise.

**1.1 Presentation Currency**

These annual financial statements are presented in South African Rand, which is the functional currency of the entity. All figures have been rounded to the nearest Rand.

**1.2 Going Concern Assumption**

These annual financial statements were prepared based on the expectation that the entity will continue to operate as a going concern for at least the next 12 months.

**1.3 Comparative Information**

When the presentation or classification of items in the annual financial statements is amended, prior period comparative amounts are also reclassified and restated, unless such comparative reclassification and/or restatement is not required by a Standard of GRAP. The nature and reason for such reclassifications and restatements are also disclosed.

Where material accounting errors, which relate to prior periods, have been identified in the current year, the correction is made retrospectively as far as is practicable and the prior year comparatives are restated accordingly. Where there has been a change in accounting policy in the current year, the adjustment is made retrospectively as far as is practicable and the prior year comparatives are restated accordingly.

The presentation and classification of items in the current year is consistent with prior periods.

**1.4 Significant Judgements and Estimates**

The use of judgements, estimates and assumptions is inherent to the process of preparing annual financial statements. These judgements, estimates and assumptions affect the amounts presented in the annual financial statements. Uncertainties about these estimates and assumptions could result in outcomes that require a material adjustment to the carrying amount of the relevant asset or liability in future periods.

Other significant judgements, sources of estimation uncertainty and/or relating information, have been disclosed in the relating notes.

Significant judgements include:

## Receivables from Exchange Transactions

Trade and other receivables are stated at the nominal value reduced by appropriate allowances for estimated irrecoverable amounts. The carrying amount of these receivables approximate fair value due to the short period to maturity of these instruments.

The entity assesses its receivables from exchange transactions for impairment at the end of each reporting period. In determining whether an impairment loss should be recorded in surplus or deficit in the statement of financial performance, the entity makes judgements as to whether there is observable data indicating a measurable decrease in the estimated future cash flows from a financial asset.

## Useful Lives and Residual Values

The entity's management determines the estimated useful lives and related depreciation charges for the assets as noted in the accounting policy 1.6 Property, Plant and Equipment. The estimates are based on industry norms.

The effect of review of useful life and residual value are accounted for in accordance with GRAP 3.

Where changes are made to the estimated residual values, management also makes these changes prospectively.

## Accounts Payable

The entity has exchange transactions. The basis of recognition is the date of service delivery in case of goods and services. Payables from exchange transaction are carried at fair value and disclosed in the statement of financial position. The fair values of payables from exchange transactions approximates their carrying value. The carrying amount of these payables approximate fair value due to the short period to maturity of these instruments.

## 1.5 Financial Instruments

### Initial Recognition

The entity recognises a financial asset or a financial liability in its Statement of Financial Position when, and only when, the entity becomes a party to the contractual provisions of the instrument. This is achieved through the application of trade date accounting.

Upon initial recognition the entity classifies financial instruments or their component parts as a financial liabilities, financial assets or residual interests in conformity with the substance of the contractual arrangement and to the extent that the instruments satisfies the definitions of a financial liability, a financial asset or a residual interest. Financial instruments are evaluated, based on their terms, to determine if those instruments contain both liability and residual interest components.

### Initial Measurement

When a financial instrument is recognised, the entity measures it initially at its fair value plus, in the case of a financial asset or a financial liability not subsequently measured at fair value, transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability.

### Subsequent Measurement

Subsequent to initial recognition, financial assets and financial liabilities are measured at fair value, amortised cost or cost.

All financial assets and financial liabilities are measured after initial recognition using the following categories:

### Cash and Cash Equivalents

Cash and cash equivalents are measured at amortised cost.

### Trade and Other Receivables

Trade and other receivables are initially recognised at fair value plus transaction costs that are directly attributable to the acquisition and subsequently stated at amortised cost, less provision for impairment. All trade and other receivables are assessed at least annually for possible impairment. Impairments of trade and other receivables are determined in accordance with the accounting policy for impairment. Impairment adjustments are made through the use of an allowance account.

Bad debts are written off in the year in which they are identified as irrecoverable. Amounts receivable within 12 months from the reporting date are classified as current. Interest is charged on overdue accounts.

## Trade and Other Payables

Trade payables are initially measured at fair value plus transaction costs that are directly attributable to the acquisition and are subsequently measured at amortised cost using the effective interest rate method.

## 1.6 Property, Plant and Equipment

### Initial Recognition and Measurement

Property, plant and equipment are tangible non-current assets including infrastructure assets that are held for use in the production or supply of goods or services, rental to others, or for administrative purposes and are expected to be used during more than one year.

Items of property, plant and equipment are recognised as assets when it is probable that future economic benefits or service potential associated with the item will flow to the entity and the cost or fair value of the item can be measured reliably.

Items of property, plant and equipment are initially recognised as assets on acquisition date and are initially recorded at cost where acquired through exchange transactions. However, when items of property, plant and equipment are acquired through non-exchange transactions, those items are initially measured at their fair values as at the date of acquisition.

The cost of an item of property, plant and equipment is the purchase price and other costs directly attributable to bring the asset to the location and condition necessary for it to be capable of operating in the manner intended by the entity. Trade discounts and rebates are deducted in arriving at the cost at which the asset is recognised. The cost also includes the estimated cost of dismantling and removing the asset and restoring the site on which it is operated.

When significant components of an item of property, plant and equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment. These major components are depreciated separately over their useful lives.

Where an item of property, plant and equipment is acquired in exchange for a non-monetary asset or monetary assets or a combination of monetary and non-monetary assets, the asset acquired is initially measured at fair value (the cost). If the acquired item's fair value is not determinable, its deemed cost is the carrying amount of the asset(s) given up.

### Subsequent Measurement

Subsequent to initial recognition, items of property, plant and equipment are measured at cost less accumulated depreciation and impairment losses.

Subsequent to initial recognition, certain classes of property, plant and equipment are measured using the revaluation model. Application of the revaluation model results in carrying classes of property, plant and equipment at re-valued amounts. Depreciation for these classes of property, plant and equipment is adjusted proportionately for the revaluation increases and decreases upon revaluation of the items of property, plant and equipment. Revaluation increases/decreases are recognised in the revaluation reserve within the Statement of Changes in Net Assets. Where the revaluation model is applied, it is done so consistently for the entire class of assets.

### Subsequent Expenditure

Where the entity replaces parts of an asset, it derecognises the part of the asset being replaced and capitalises the new component.

### Depreciation

Depreciation is calculated on the depreciable amount, using the straight-line method over the estimated useful lives of the assets. Components of assets that are significant in relation to the whole asset and that have different useful lives are depreciated separately. The depreciable amount is determined after taking into account an asset's residual value, where applicable to the entity.

The assets' residual values, useful lives and depreciation methods are reviewed at each financial year-end and adjusted prospectively, if appropriate.

The annual depreciation are based on the following estimated useful lives.

Item	Depreciation method	Average useful life
Furniture and fixtures	Straight line	10 - 15 years
Motor vehicles	Straight line	10 - 15 years
Office equipment	Straight line	10 - 15 years
IT equipment	Straight line	3 - 5 years
Infrastructure Structure	Straight line	10 - 15 years



## Impairments

The entity tests for impairment where there is an indication that an asset may be impaired. An assessment of whether there is an indication of possible impairment is done at each reporting date. Where the carrying amount of an item of property, plant and equipment is greater than the estimated recoverable amount, it is written down immediately to its recoverable amount and an impairment loss is charged to the Statement of Financial Performance.

An impairment is reversed only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined had no impairment been recognised in the Statement of Financial Performance.

## Derecognition

Items of property, plant and equipment are derecognised when the asset is disposed of or when there are no further economic benefits or service potential expected from the use of the asset. The gain or loss arising on the disposal or retirement of an item of property, plant and equipment is determined as the difference between the sales proceeds and the carrying value and is recognised in the Statement of financial Performance.

The entity separately discloses expenditure to repair and maintain property, plant and equipment in the notes to the financial statement (see note 5).

## 1.7 Intangible Assets

An intangible asset is an identifiable non-monetary asset without physical substance. The entity recognises an intangible asset in its Statement of Financial Position only when it is probable that the expected future economic benefits or service potential that are attributable to the asset will flow to the entity and the cost or fair value of the asset can be measured reliably.

Intangible assets are initially recognised at cost.

Where an intangible asset is acquired by the entity for no or nominal consideration, the cost is deemed to be equal to the fair value of that asset on the date acquired.

Where an intangible asset is acquired in exchange for a non-monetary assets or a combination of monetary and non-monetary assets, the asset acquired is initially measured at fair value (the cost). If the acquired item's fair value is not determinable, its deemed cost is the carrying amount of the asset(s) given up.

## Subsequent Measurement

Intangible assets are subsequently carried at cost less accumulated amortisation and impairments.

The cost of an intangible asset is amortised over the useful life where that useful life is finite. The amortisation expense on intangible assets with finite lives is recognised in the Statement of Financial Performance in the expense category consistent with the function of the intangible asset.

Intangible assets with indefinite useful lives are not amortised, but are tested for impairment annually, either individually or at the cash generating unit level. The assessment of indefinite life is reviewed annually to determine whether the indefinite life assumption continues to be supportable. If not, the change in useful life from indefinite to finite is made on a prospective basis.

Following initial recognition of the development expenditure as an asset, the cost model is applied requiring the asset to be carried at cost less any accumulated amortisation and accumulated impairment losses. Amortisation of the asset begins when development is complete and the asset is available for use. It is amortised over the period of expected future benefit. Amortisation is recorded in the Statement of Financial Performance in the expense category consistent with the function of the intangible asset. During the period of development, the asset is tested for impairment annually.

## Amortisation and Impairment

Amortisation is charged to write off the cost of intangible assets over their estimated useful lives using the straight-line method.

The annual amortisation rates are based on the following estimated average asset lives:

Item	Depreciation method	Average useful life
Computer Software	Straight line	3 - 5 years

## Derecognition

Intangible assets are derecognised when the asset is disposed of or when there are no further economic benefits or service potential expected from the asset. The gain or loss arising on the disposal or retirement of an intangible asset is determined as the difference between the sales proceeds and the carrying value and is recognised in the Statement of Financial Performance.

## 1.7 Revenue

### Revenue from Exchange Transactions

Revenue from exchange transactions refers to revenue that accrues to the entity directly in return for services rendered or goods sold, the value of which approximates the consideration received or receivable, excluding indirect taxes, rebates and discounts.

### Recognition

Revenue from exchange transactions is only recognised once all of the following criteria have been satisfied:

- The entity retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- The amount of revenue can be measured reliably; and
- It is probable that the economic benefits or service potential associated with the transaction will flow to the entity and the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Grants, transfers and donations received or receivable are recognised when the resources that have been transferred meet the criteria for recognition as an asset and there is not a corresponding liability in respect of related conditions.

### Measurement

An asset that is recognised as a result of a exchange transaction is recognised at its fair value at the date of the transfer. Consequently, revenue arising from a non-exchange transaction is measured at the fair value of the asset received, less the amount of any liabilities that are also recognised due to conditions that must still be satisfied.

Where there are conditions attached to a grant, transfer or donation that gave rise to a liability at initial recognition, that liability is transferred to revenue as and when the conditions attached to the grant are met.

Grants without any conditions attached are recognised as revenue in full when the asset is recognised, at an amount equalling the fair value of the asset received.

### Revenue from Non-Exchange Transactions

Non-exchange transactions are transactions that are not exchange. Non exchange transactions are defined as transactions where the entity receives value from another entity without directly giving approximately equal value in exchange

### Recognition

Revenue from non exchange transactions relates to grant funding from Department of Arts, Culture, Sports and Recreation.

Grants received are recognised when the resources that have been transferred meet the criteria for recognition of an expense. The entity only recognises services in kind that are significant to its operations

### Measurement

The amount of revenue can be measured reliably and

It is probable that the economic benefits or service potential associated with the transaction will flow to the entity and the costs incurred or to be incurred in respect of the transaction can be measured reliably

## 1.8 Foreign Currency Transaction

Transactions in foreign currencies are initially accounted for at the rate of exchange ruling on the date of the transaction. Exchange differences arising on the settlement of creditors or on reporting of creditors at rates different from those at which they were initially recorded are expensed.

Transactions in foreign currency are accounted for at the spot rate of the exchange ruling on the date of the transaction.

Gains and losses arising on the translation are dealt with in the Statement of Financial Performance in the year in which they occur.

### 1.9 Irregular Expenditure

Irregular expenditure as defined in section 1 of the Public Finance Act as expenditure other than unauthorised expenditure, incurred in contravention of, or not in accordance with a requirement of any applicable legislation, including provincial legislation providing for procurement procedures. Irregular expenditure is accounted for as expenditure in the Statement of Financial Performance and where recovered subsequently accounted for as revenue in the Statement of Financial Performance.

### 1.10 Fruitless and Wasteful Expenditure

Fruitless and wasteful expenditure is expenditure that was made in vain and would have been avoided had reasonable care been exercised. Fruitless and wasteful expenditure is accounted for as expenditure in the Statement of Financial Performance and is disclosed as such in the notes to the annual financial statements and where recovered, it is subsequently accounted for as revenue in the Statement of Financial Performance.

### 1.11 Events after Reporting Date

Events after the reporting date are those events, both favourable and unfavourable, that occur between the reporting date and the date when the financial statements are authorised for issue. Two types of events can be identified:

- those that provide evidence of conditions that existed at the reporting date (adjusting events after the reporting date); and
- those that are indicative of conditions that arose after the reporting date (non-adjusting events after the reporting date).

The entity will adjust the amounts recognised in the financial statements to reflect adjusting events after the reporting date once the event has occurred.

the entity will disclose the nature of the event and an estimate of its financial effect or a statement that such estimate cannot be made in respect of all material non-adjusting events, where non-disclosure could influence the economic decisions of users taken on the basis of the financial statements.

### 1.12 Related Parties

The entity has processes and controls in place to aid in the identification of related parties. A related party is a person or an entity with the ability to control or jointly control the other part or exercise significant influence over the other party, or vice versa, or an entity that is subject to common control, or joint control.

Related party relationships where control exists are disclosed regardless of whether any transactions took place between the parties during the reporting period.

Where transactions occurred between the entity and any one or more related parties, and those transactions were not within:

- normal supplier and/or client/recipient relationships on terms and conditions no more or less favourable than those which it is reasonable to expect the entity to have adopted if dealing with that individual entity or person in the same circumstances; and
- terms and conditions within the normal operating parameters established by the reporting entity's legal mandate;

Further details about those transactions are disclosed in the notes to the financial statements.

Information about such transactions is disclosed in the financial statements.

Management are those persons responsible for planning, directing and controlling the activities of the entity, including those charged with the governance of the entity in accordance with legislation, in instances where they are required to perform such functions.

### 1.13 Expenditure

General expenditure is recognised when the goods and services are rendered, received, or when the end user has signed a goods received note and when an invoice is received, to assess for accruals at reporting date.

## KLEIN MARICO RECREATION CENTRE

Annual Financial Statements for the period ending 31 March 2023

### Notes to the Annual Financial Statements

Figures in Rand

2023

2022

## 2 New and amended Standards, Guidelines and Interpretations

### Standards, Guidelines and Interpretations approved but not yet effective or relevant

The following standards, guidelines and interpretations have been approved but not yet effective or relevant:

Standard/Interpretation:	Effective Date: Years beginning on or after	Expected Impact
GRAP 25 on Employee benefits (revised)	To be determined	Relevant
GRAP 104 on Financial instruments (revised)	1 April 2025	Relevant
IGRAP 7 on The limit on a defined benefit asset, minimum funding requirements and their interaction (revised)	To be determined	Not relevant
IGRAP 21 on The effect of past decisions on materiality	1 April 2023	Not relevant
Guidelines on Accounting for landfill sites	1 April 2023	Not relevant

## 3 Cash and cash equivalents

Cash and cash equivalents consist of:  
Bank balances

15,788

10,778

## 4 Receivables from exchange transactions

Trade receivables from exchange transactions  
Provision for Doubtful Debts  
Payables with debit balances

1,251

(1,251)

-

-

1,251

(1,251)

468

468

## 5 Inventory

Consumables at cost  
Adjustment for net realisable value

2,457

-

2,457

3,979

(382)

3,597

## 6 Property, Plant & Equipment

### Property, Plant & Equipment - 31 March 2023

	2023				Carrying value
	Cost/Valuation	Additions	Depreciation Charge	Accumulated depreciation and accumulated impairment	
Plant & Machinery	275,859	-	(6,198)	(263,461)	12,398
Furniture & Fixtures	2,307,734	-	(65,911)	(2,186,823)	120,911
Motor Vehicles	141,645	-	-	(141,644)	0
Office Equipment	1,169,984	-	(14,196)	(1,147,662)	22,321
Emergency Equipment	1,433	-	-	(1,433)	-
Infrastructure Asset		350,773	(513)	(513)	350,260
<b>Total</b>	<b>3,896,653</b>	<b>350,773</b>	<b>(86,818)</b>	<b>(3,741,023)</b>	<b>505,891</b>

## Property, Plant & Equipment - 31 March 2022

	2022						
	Cost/Valuation	Cost of Assets written off	Cost/Valuation after write-off	Depreciation charge	Accumulated depreciation and impairment	Accumulated depreciation and impairment of asset written-off	Accumulated depreciation and accumulated impairment after write-off
Plant & Machinery	287,754	(11,895)	275,859	(27,553)	(240,900)	11,192	(257,262)
Furniture & Fixtures	2,562,096	(254,363)	2,307,733	(153,844)	(2,198,287)	231,220	(2,120,912)
Motor Vehicles	141,645	-	141,645	-	(141,645)	-	(141,645)
Office Equipment	1,181,333	(11,349)	1,169,984	(44,059)	(1,100,704)	11,298	(1,133,466)
Emergency Equipment	1,433	-	1,433	-	(1,433)	-	(1,433)
<b>Total</b>	<b>4,174,259</b>	<b>(277,607)</b>	<b>3,896,652</b>	<b>(225,457)</b>	<b>(3,682,970)</b>	<b>253,709</b>	<b>(3,654,718)</b>
							<b>241,936</b>

## Reconciliation of Property, Plant & Equipment - 31 March 2023

	Plant & Machinery	Furniture & Fixtures	Motor Vehicles	Office Equipment	Emergency Equipment	Infrastructure Asset	Total
Cost/Valuation	275,859	2,307,733	141,645	1,169,984	1,433	-	<b>3,896,653</b>
Accumulated depreciation and impairment	(257,262)	(2,120,912)	(141,645)	(1,133,466)	(1,433)	-	<b>(3,654,718)</b>
<b>Carrying amount 31 March 2022</b>	<b>18,597</b>	<b>186,821</b>	<b>-</b>	<b>36,517</b>	<b>-</b>	<b>-</b>	<b>241,935</b>

### Movements

Additions	-	-	-	-	-	350,773	350,773
Depreciation	(6,198)	(65,911)	0	(14,196)	-	(513)	(86,818)
Loss due to theft	-	-	-	-	-	-	-

Cost/Valuation	275,859	2,307,733	141,645	1,169,984	1,433	350,773	4,247,426
Accumulated depreciation and impairment	(263,461)	(2,186,823)	(141,645)	(1,147,662)	(1,433)	(513)	(3,741,536)
<b>Carrying amount 31 March 2023</b>	<b>12,398</b>	<b>120,911</b>	<b>-</b>	<b>22,321</b>	<b>(0)</b>	<b>350,260</b>	<b>505,890.82</b>

## Reconciliation Property, Plant & Equipment 31 March 2022

	Plant & Machinery	Furniture & Fixtures	Motor Vehicles	Office Equipment	Emergency Equipment	Total
Cost/Valuation	287,754	2,538,954	141,645	1,181,333	1,433	<b>4,151,118</b>
Accumulated depreciation and impairment	(240,900)	(2,198,287)	(141,645)	(1,100,704)	(1,433)	<b>(3,682,970)</b>
<b>Carrying amount</b>	<b>46,854</b>	<b>340,667</b>	<b>-</b>	<b>80,628</b>	<b>-</b>	<b>468,148</b>

### Movements

Depreciation	(27,553)	(153,844)	-	(44,059)	-	(225,457)
Loss due to theft	703	23,142	-	52	-	23,897
Cost of assets written off	(11,895)	(254,363)	-	(11,349)	-	(277,607)

Cost/Valuation	275,859	2,307,733	141,645	1,169,984	1,433	3,896,653
Accumulated depreciation and impairment	(257,262)	(2,120,912)	(141,645)	(1,133,466)	(1,433)	(3,654,718)
<b>Carrying amount 31 March 2022</b>	<b>18,597</b>	<b>186,821</b>	<b>-</b>	<b>36,517</b>	<b>(0)</b>	<b>241,935</b>

Klein Marico Recreation Centre occupies both Land and Buildings that is owned by the Zeerust Transitional Local Council and therefore both the Land and Buildings are not disclosed by the entity.  
No assets have been ceded over as security or guarantees

## Expenditure incurred to repair and maintain property, plant & equipment included in the

Plant & Machinery	-	-
Furniture & Fixtures	-	-
Motor Vehicles	-	-
Office Equipment	-	-
Emergency Equipment	-	-
Tools	-	-
	<b>-</b>	<b>-</b>

## 7 Living Resources

	2023			2022		
	Cost/Valuation	Accumulated depreciation	Carrying value	Cost/Valuation	Accumulated depreciation	Carrying value
Living resources	150,740	-	150,740	164,112	-	164,112

## Reconciliation of living resources - 2023

	Opening balance	Gains or losses arising from changes in fair values	Gains or losses arising from mortalities/Births	Total
Living resources	164,112	21,590	(34,962)	150,740

## Reconciliation of living resources - 2022

	Opening balance	Gains or losses arising from changes in fair values	Gains or losses arising from mortalities/Births	Total
Living resources	212,523	50,329	(98,740)	164,112



## 8 Intangible Assets

2023			2022		
Cost/Valuation	Accumulated amortisation and accumulated impairment	Carrying value	Cost/Valuation	Accumulated amortisation and accumulated impairment	Carrying value
12,600	(12,152)	448	12,600	(11,704)	896

Reconciliation of Intangible Assets - 31 March 2023

	Opening Balance	Additions	Disposals	Amortisation	Impairment	Total
Computer software	896	-	-	(448)		448

Reconciliation of Intangible Assets - 31 March 2022

	Opening Balance	Additions	Disposals	Amortisation	Impairment	Total
Computer software	2,169	-	-	(1,273)		896

## 9 Payables from exchange transactions

Income Received in Advanced	78,400	78,400
Supplier control	-	(116)
Payables with debit balances transferred to receivables	-	468
VAT payable	168	168
	<u>78,568</u>	<u>78,920</u>

## 10 Accruals

Accruals	<u>2,425</u>	<u>236,091</u>
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## 11 Revenue

### Revenue from exchange transactions

#### Sale of goods & services

Centre accommodation Hall Kitchen	-	-
Accommodation Chalets	-	-
Day visitors	-	1,250
Camping	-	-
Meals	-	-
Halls board rooms conf facilities	-	-
	<u>-</u>	<u>1,250</u>

#### Other Income

Donations	-	-
Interest income	-	-
Sundry income	-	-
	<u>-</u>	<u>-</u>

### Revenue from non-exchange transactions

Services received in kind	9,527,720	9,944,399
	<u>9,527,720</u>	<u>9,944,399</u>

## 12 General Expenditure

Bank charges	2,358	3,456
Booking refund	-	-
Casual salaries	-	-
Cleaning	542	1,837
Computer expenses	-	-
Fuel & oil	-	-
Bad debts	-	651
Insurance	-	-
Interest paid	-	-
Kitchen groceries	294	480
Meals	-	-
Motor vehicle expenditure	43,371	100,926
Printing & Stationery	-	2,466
Repairs & maintenance	1,043	398,531
Rental Cost	298,000	-
Staff uniform	-	-
Subscription	2	7,898
Telephone	254	31,275
Travel & Accommodation	-	-
Loss on stolen assets	-	755
	<u>345,864</u>	<u>548,274</u>

## 13 Cash generated from/(used in) operations

Profit/(Loss)	487,556	(364,417)
<b>Adjustments for:</b>		
Depreciation and amortisation	87,266	226,730
Loss on living resources	13,372	48,411
Loss on net realisable value	-	382
Loss on stolen assets	-	755
Provision for doubtful debts	-	651
<b>Changes in working capital:</b>		
Inventories	1,140	2,436
Receivables from exchange transactions	468	22,736
Payables from exchange transactions	(234,019)	43,261
	<u>355,783</u>	<u>(19,054)</u>

## 14 Related parties

Relationships	
Controlling entity	Department of Arts, Culture, Sports & Recreation
Members of Management	
Mr. I. Mogorosi	Acting Head of Department: Arts, Culture, Sports and Recreation

Donkervliet Recreation Centre	Trading Entity of ACSR
Provincial Heritage Association	Public Entity of ACSR
Mmabana Arts, Culture and Sport Foundation	Public Entity of ACSR
North West Development Corporation	Public Entity of DEDECT
All Provincial Departments	

Related party transactions

### Income resulting from expenditure paid for by ACSR

Sale of goods and rendering of services	-	7,180
Services received in kind	9,527,720	9,944,399
	<u>9,527,720</u>	<u>9,951,579</u>

### Expenditure paid for by the Department of Arts, Culture, Sport & Recreation

Electricity & water	858,260	629,238.45
Fleet expenditure	58,083	84,139.00
Maintenance Terrain	648,773	398,000.00
Printing	-	3,424.88
Subscription	7,898	
Management fees	6,097,646	6,890,670.66
Security expenses	1,857,061	1,938,926.48
	<u>9,527,720</u>	<u>9,944,399</u>

### The following accrual amounts have been included in expenditure but is not reflected in the above amounts:

Electricity & water	-	46,864
Fleet Vehicles	2,425	16,787
Printing	-	-
Security expenses	-	172,441
	<u>2,425</u>	<u>236,092</u>

### The following transactions relate to prior period accruals that have been paid during the current year:

Eskom	46,864	-
Fleet Vehicles	16,787	
Altron	-	959
Tshireletso Security	172,441	139,851
	<u>236,092</u>	<u>140,810</u>

## 15 Going concern

The financial statements have been prepared on the basis of accounting policies applicable to a going concern since the entity expects to receive financial support from the Department of Arts, Culture, Sports and Recreation for the foreseeable future. The basis presumes that funds will be available to finance future operations and that the realisation of assets and settlement of liabilities, contingent obligations and commitments will occur in the ordinary course of business.

Management, however wishes to draw attention to the fact that the entity is reliant on the services received in kind from the Department of Arts, Culture, Sports and Recreation in the form of payments made on behalf of the entity, and without it, the revenue generated by the entity will not be sufficient to cover all its operational expenses. The entity had an overall positive cash flow from operating activities. The asset/liability ratio is favourable.

Management performed a going concern assessment and did not identify any indicators that the entity is not a going concern. These included reviews of cash flows, terms with suppliers and availability of cash resources into the future and support from the Executive Authority which is still active. The entity will receive services received in kind from the Department of Arts, Culture, Sports and Recreation in the form of payments made on behalf of the entity to ensure that the entity continues in its present form.

## 16 Irregular expenditure and Fruitless and wasteful expenditure

Irregular expenditure

Fruitless and wasteful expenditure -

-	-
-	-
-	-

## 17 Contingencies

There were no litigations against or by the entity to or from any party at reporting date.

## 18 Risk management

### Financial risk management

The entity's activities expose it to a variety of financial risks, market risks (including currency risk, fair value interest rate risk cash flow interest rate risk and price risk), credit risk and liquidity risk.

### Liquidity risk

The entity's risk to liquidity is a result of the funds available to cover future commitments. The entity manages liquidity risk through an on-going review of future commitments and credit facilities.

### Credit risk

Credit risk consists mainly of cash deposits, cash equivalents and trade debtors. The entity only deposits cash with major banks with high quality credit standing.

### Financial instrument

Receivables from exchange transactions

Cash and cash equivalents

Payables from exchange transactions

2023	2022
-	468
15,788	10,778
80,993	315,012

### Financial assets by category

Receivable from exchange transactions

Cash and cash equivalents

-	468
15,788	10,778
15,788	11,245

### Financial liabilities by category

Payables from exchange transactions

Accruals

78,568	78,920
2,425	236,092
80,993	315,012

### Market risk

Market risk is the risk that changes in market prices, such as interest rates and equity prices, will affect the entity's revenue or the value of its holdings of financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimising the return. There has been no change, since the previous financial year to the entity's exposure to market risks or the manner in which it manages and measures the risk.

### Interest rate risk

As the entity has no significant interest bearing assets, the entity's income and operating cash flows are substantially independent of changes in market interest rates.

## 19 Events after reporting date

Events after reporting date are those events, both favourable and unfavourable, that occur between the reporting date and the date when the financial statements are authorised for issue. Two types of events can be identified:

- those that provide evidence of conditions that existed at the reporting date (adjusting events after the reporting date)
- those that are inductive of conditions that arose after the reporting date (non-adjusting events after the reporting date)

The entity will disclose the nature of the event and an estimate of its financial effect or statement that such estimate cannot be made in respect of all material non-adjusting events, where non-disclosure could influence the economic decisions of users taken on the basis of financial statements.

Management is not aware of any other material events which occurred after the reporting date and up to the date of this report.

## 20 Actual vs Budgets

The budget is approved on a cash basis by functional classification. The approved budget covers the period from 1 April 2022 to 31 March 2023. The budget is prepared on a cash basis and the financial statement on accrual basis. In terms of paragraph 13c of GRAP 20, the comparison of budget and actual amounts shall be presented separately by way of a disclosure note and explanation of material differences between the budget and actual amounts be disclosed in the same note.

Revenue from exchange transactions

The entity did not make any revenue in the current year

Revenue from non-exchange transactions

There is no difference in movement.

Management Fees

The difference is due one employee on earlier retirement and the loss of one employee

Electricity

Underspent due to a decrease in production at the centre, the use of electricity has also decreased.

General Expenses

Underspent due to a decrease in production at the centre, the use of other operations eg: Printing was discontinued

Security expenses

The difference is due to the security contract coming to an end, appointment of a temporary security company at a lower cost.

## 21 Prior Period Error

Accumulated Surplus was overstated by an amount of R721 due to an error that occurred while mapping the Trial balance to the face of the statement of performance, Changes in net assets and the notes to the financial statements. The amount of R721 was however correctly included in the Trial balance thus no prior period error journal was necessary.

General expenditure was understated by an amount of R755 due to an error that occurred while mapping the Trial balance to the face of the statement of performance and the notes to the financial statements. The amount of R755 was however correctly included in the Trial balance thus no prior period error journal was necessary.

An error occurred while capturing the 2021/22 plant and machinery depreciation resulting in the overstatement of the both the depreciation and accumulated depreciation accounts by R1406.97.

Depreciation to the amount of 351.74 relation to the list of Plant and machinery assets which were disposed in the 2021/22 FY was incorrectly omitted from the 2020/21 FY depreciation charge.

Interest on overdue accounts was incorrectly included as part of the 2021/22 expenditure, this expenditure was incurred by the Department of ACSR when making payments on the Electricity & water payments for Klein Marico. Expenditure was overstated, leading to an Understated Accumulated Surplus and an overstatement for Services in kind.

Accruals were overstated by an amount of R42,62 for the year 2021/22, also leading to an overstated amount of the Services in Kind

### Statement of Financial Position

Property, Plant & Equipment  
Accruals  
Retained Income

As previously reported	Correction of error	Restated*
240,359	1,577	241,936
(236,134)	43	(236,091)
(471,914)	721	(471,193)
<b>(467,689)</b>	<b>2,341</b>	<b>(465,348)</b>

### Statement of Financial Performance

Interest Paid  
Loss on stolen assets  
Depreciation  
Services in kind

3,676	(3,676)	-
-	755	755
229,062	(2,332)	226,730
(9,948,033)	3,634	(9,944,399)
<b>(9,715,295)</b>	<b>(1,619)</b>	<b>(9,716,914)</b>

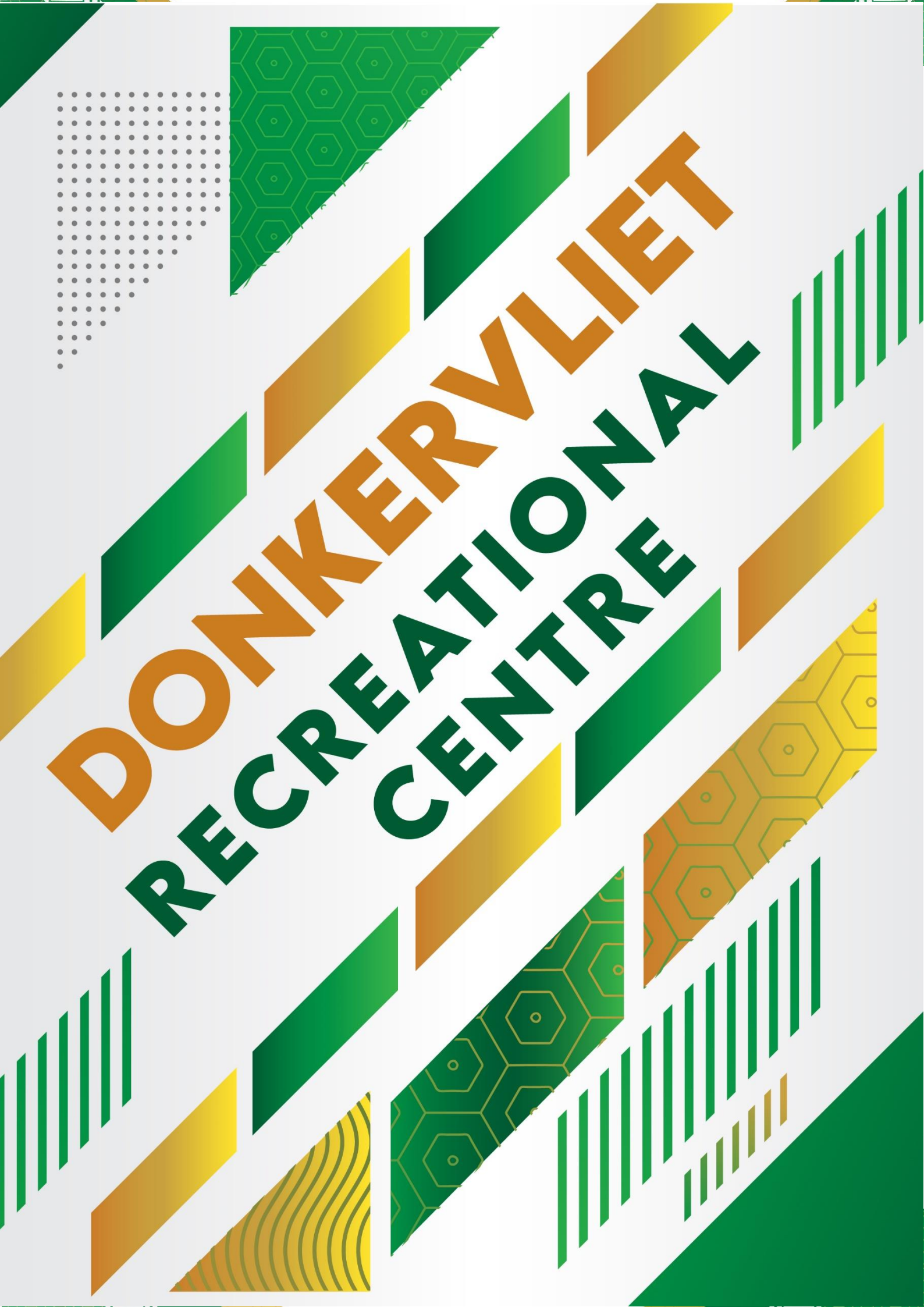
## 22 Change in estimate

Property, plant and equipment

The useful lives of all asset classes were adjusted during 2022/2023 to more accurately reflect the period of economic benefits or service potential derived from these assets. Refer to note 6, Property, plant and equipment. The effect of changing the remaining useful life of assets for the entity during 2022/2023 has decreased the depreciation charge for the current and future periods. -

Impact on the Statement of financial performance	2023	Future periods
Plant and machinery	6,198	12,398
Office equipment	4,413	1,801
Furniture and fittings	25,810	30,054





# DONKERVLIET RECREATIONAL CENTRE



AUDITOR - GENERAL  
SOUTH AFRICA

*Auditing to build public confidence*

## Report of the auditor-general to North West Legislature on Donkervleit Recreational Centre

### Report on the audit of the financial statements

#### Qualified Opinion

1. I have audited the financial statements of the Donkervleit Recreational Centre set out on pages 274 to 286, which comprise the statement of financial position as at 31 March 2023, statement of financial performance, statement of changes in equity, statement of cash flows and statement of comparison of budget information with actual information for the year then ended, as well as notes to the financial statements, including a summary of significant accounting policies.
2. In my opinion, except for the possible effects of the matter described in the basis for qualified opinion section of this auditor's report, the financial statements present fairly, in all material respects, the financial position of the Donkervleit Recreational Centre as at 31 March 2023, and financial performance and cash flows for the year then ended in accordance with the Standards of Generally Recognised Accounting Practice (Standards of GRAP) and the requirements of the Public Finance Management Act 1 of 1999 (PFMA).

#### 3. Basis for qualified opinion

##### Revaluation reserve

4. I was unable to confirm the value of the revaluation reserve as the entity did not comply with the requirements of Standards of GRAP; GRAP 17, *Property plant and equipment*. The standard requires an entity to perform regular revaluations of property, plant and equipment when the revaluation model is adopted. Property, plant and equipment has not been revalued since the initial valuation in the 2013-2014 financial year. I was unable to quantify the misstatement by alternative means as it was impracticable to do so. Consequently, I am unable to confirm the revaluation reserve of R1 125 437 (2022: R1 125 437) as stated in note 7 to the financial statements and property, plant and equipment of R63 885 (2022: R104 259) as stated in note 5 to the financial statements.

#### Context for opinion

5. 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.



6. I am independent of the entity 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.
7. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

#### **Material uncertainty relating to going concern**

8. I draw attention to the matter below. My opinion is not modified in respect of this matter.
9. I draw attention to note 13 to the financial statements, which indicates that the entity had an accumulated deficit of R960 990 (2022: R1 323 746). Further, the entity did not generate any income in both current and prior years and thus is fully dependent on the financial support from the Department of Arts, Culture, and Sport & Recreation to fund its operations. As stated in note 13, these events or conditions, along with the other matters as set forth in note 13, indicate that a material uncertainty exists that may cast significant doubt on the entity's ability to continue as a going concern to continue as a going concern.

#### **Other matters**

10. I draw attention to the matters below. My conclusion is not modified in respect of these matters.

#### **National Treasury Instruction Note No. 4 of 2022-23: PFMA Compliance and Reporting Framework**

11. On 23 December 2022 National Treasury issued *Instruction Note No. 4: PFMA Compliance and Reporting Framework of 2022-23* in terms of section 76(1)(b), (e) and (f), 2(e) and (4)(a) and (c) of the PFMA which came into effect on 3 January 2023. The PFMA Compliance and Reporting Framework also addresses the disclosure of unauthorised expenditure, irregular expenditure and fruitless and wasteful expenditure (UIFW expenditure). Among the effects of this framework is that irregular and fruitless and wasteful expenditure incurred in previous financial years and not addressed is no longer disclosed in the disclosure notes of the annual financial statements, only the current year and prior year figures are disclosed in note 14 to the financial statements. The movements in respect of irregular expenditure and fruitless and wasteful expenditure are no longer disclosed in the notes to the annual financial statements of Klein Marico Recreational Centre. The disclosure of these movements (e.g. condoned, recoverable, removed, written off, under assessment, under determination and under investigation) are now required to be included as part of other information in the annual report of the auditees. I do not express an opinion on the disclosure of irregular expenditure and fruitless and wasteful expenditure in the annual report.

#### **Responsibilities of the accounting officer for the financial statements**

12. The accounting officer is responsible for the preparation and fair presentation of the financial statements in accordance with the GRAP and the requirements of the public finance

management act 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.

13. In preparing the financial statements, the accounting officer is responsible for assessing the entity'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 entity 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**

14. 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.
15. 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 annual performance report**

16. In accordance with the Public Audit Act 25 of 2004 (PAA) and the general notice issued in terms thereof, I must audit and report on the usefulness and reliability of the reported performance against predetermined objectives for selected material performance indicators presented in the annual performance report. The accounting officer is responsible for the preparation of the annual performance report.
17. I could not perform the audit as the annual performance report was not prepared as required by section 55(2)(a) of the PFMA.

## **Report on compliance with legislation**

18. In accordance with the PAA and the general notice issued in terms thereof, I must audit and report on compliance with applicable legislation relating to financial matters, financial management and other related matters. The accounting officer is responsible for the entity's compliance with legislation.
19. 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.



20. 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 entity, 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.
21. The material findings on compliance with the selected legislative requirements, presented per compliance theme, are as follows:

## Strategic planning and performance management

22. The strategic plan for 2022-23 was not prepared and submitted for approval by the executive authority, as required by treasury regulation 5.1.1.
23. The annual performance plan was not prepared, as required by treasury regulation 5.2.1.
24. Quarterly reports were not prepared, as required by treasury regulation 5.3.1.

## Consequences management

25. I was unable to obtain sufficient appropriate audit evidence that disciplinary steps were taken against officials who had incurred irregular expenditure as required by section 38(1)(h)(iii) of the PFMA. This was because investigations into irregular expenditure were not performed.

## Other information in the annual report

26. 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.
27. My opinion on the financial statement 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.
28. 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.
29. I did not receive the other information prior to the date of this auditor's report. When I do receive and read this information, if I conclude that there is a material misstatement therein, I am required to communicate the matter to those charged with governance and request that the other information be corrected. If the other information is not corrected, I may have to retract this auditor's report and re-issue an amended report as appropriate. However, if it is corrected this will not be necessary.



Internal control deficiencies

30. 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.
31. The matters reported below are limited to the significant internal control deficiencies that resulted in the basis for qualified opinion, and the material findings on compliance with legislation included in this report.
32. Leadership did not exercise oversight responsibility regarding performance reporting and compliance with applicable laws and regulations and related internal controls. This is evidenced by the strategic and annual performance plans that were not prepared. Furthermore, there were no investigations conducted on prior year's irregular expenditure.
33. The department did not have sufficient internal controls to review and monitor compliance with applicable laws and regulations.

AUDITOR GENERAL

Rustenburg

31 July 2023



AUDITOR - GENERAL  
SOUTH AFRICA

*Auditing to build public confidence*

## Annexure to the auditor's report

The annexure includes the following:

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

### Auditor-general's responsibility for the audit

#### Professional judgement and professional scepticism

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

#### Financial statements

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

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made.
- conclude on the appropriateness of the use of the going concern basis of accounting in the preparation of the financial statements. I also conclude, based on the audit evidence obtained, whether a material uncertainty exists relating to events or conditions that may cast significant doubt on the ability of the entity 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 an entity to cease operating as a going concern
- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

### Communication with those charged with governance

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

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



## Compliance with legislation – selected legislative requirements

The selected legislative requirements are as follows:

Legislation	Sections or regulations
Public Finance Management Act No.1 of 1999 (PFMA)	Section 38(1)(a)(iv); 38(1)(b); 38(1)(c); 38(1)(c)(i); 38(1)(c)(ii); 38(1)(d); 38(1)(h)(iii); Section 39(1)(a); 39(2)(a); Section 40(1)(a); 40(1)(b); 40(1)(c)(i) Section 43(4); 44; 44 (1) and (2) ; 45(b); Section 50(3); 50(3)(a)
Treasury Regulations for departments, trading entities, constitutional institutions and public entities (TR)	Treasury Regulation 4.1.1; 4.1.3 Treasury Regulation 5.1.1; 5.2.1; 5.2.3(a); 5.2.3(d); 5.3.1 Treasury Regulation 7.2.1 Treasury Regulation 8.1.1; 8.2.1; 8.2.2; 8.2.3; 8.4.1 Treasury Regulation 9.1.1; 9.1.4 Treasury Regulation 10.1.1(a); 10.1.2 Treasury Regulation 11.4.1; 11.4.2; 11.5.1 Treasury Regulation 12.5.1 Treasury Regulation 15.10.1.2(c') Treasury Regulation 16A 3.1; 16A 3.2; 16A 3.2(a); 16A 6.1; 16A6.2(a) & (b) & (e); 16A 6.3(a) & (d); 16A 6.3(a)(i); 16A 6.3(b); 16A 6.3(c); 16A 6.3(e); 16A 6.4; 16A 6.5; 16A 6.6; 16A 8.3; 16A8.2 (1) and (2); 16A 8.3(d); 16A 8.4; 16A 9; 16A 9.1; 16A9.1(c); 16A9.1(b)(ii); 16A 9.1(d); 16A 9.1(e); 16A9.1(f); 16A 9.2(a)(ii) & (iii) Treasury Regulation 17.1.1 Treasury Regulation 18.2 Treasury Regulation 19.6.1 Treasury Regulation 19.8.4
Public service regulation	Public service regulation 13(c );18; 18 (1) and (2);
Prevention and Combating of Corrupt Activities Act No.12 of 2004 (PRECCA)	Section 34(1) & section 29
Construction Industry Development Board Act No.38 of 2000 (CIDB)	Section 18(1)
CIDB Regulations	CIDB regulation 17; 25(1); 25 (5) & 25(7A)
PPPFA	Section 1(i); 2.1(a); 2.1(b); 2.1(f)
PPR 2017	Paragraph 4.1; 4.2 Paragraph 5.1; 5.3; 5.6; 5.7 Paragraph 6.1; 6.2; 6.3; 6.5; 6.6; 6.8 Paragraph 7.1; 7.2; 7.3; 7.5; 7.6; 7.8 Paragraph 8.2; 8.5 Paragraph 9.1; 9.2 Paragraph 10.1; 10.2 Paragraph 11.1; 11.2 Paragraph 12.1 and 12.2
PPR 2022	Paragraph 3.1 Paragraph 4.1; 4.2; 4.3; 4.4 Paragraph 5.1; 5.2; 5.3; 5.4

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



**DONKERVLIET RECREATION CENTRE**

Annual Financial Statements for the period ending 31 March 2023

**Accounting Officer's Responsibilities and Approval**

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The Accounting Officer is required by the Public Finance Management Act (Act 1 of 1999), to maintain adequate accounting records and is responsible for the content and integrity of the financial statements and related financial information included in this report. It is the responsibility of the Accounting Officer to ensure that the financial statements fairly present the state of affairs for the entity as at the end of the financial year and the results of its operations and cash flows for the period then ended, in conformity with the Standards of Generally Recognised Accounting Practice (GRAP). The external auditors are engaged to express an independent opinion on the annual financial statements and was given unrestricted access to all financial records and related data.

The annual financial statements are prepared in accordance with Generally Recognised Accounting Practice (GRAP) including any interpretations, guidelines and directives issued by the Accounting Standard Board.

The Accounting Officer acknowledges that he is ultimately responsible for the system of internal financial control established by the entity and places considerable importance on maintaining a strong control environment. To enable the Accounting Officer to meet these responsibilities, the Accounting Officer sets standards for internal control aimed at reducing the risk of error or loss in a cost effective manner. The standards include the proper delegation of responsibilities within a clearly defined framework, effective accounting procedures and adequate segregation of duties to ensure an acceptable level of risk. These controls are monitored throughout the entity and all employees are required to maintain the highest ethical standards in ensuring the entity's business is conducted in a manner that in all reasonable circumstances is above reproach. The focus on risk management in the entity is on identifying, assessing, managing and monitoring all known forms of risk across the entity. While operating risk cannot be fully eliminated, the entity endeavours to minimise it by ensuring that appropriate infrastructure, control, systems and ethical behaviour are applied and managed within the predetermined procedures and constraints.

The Accounting Officer is of the opinion, based on the information and explanations given by management, that the system of internal control provides reasonable assurance that the financial records may be relied on for the preparation of the financial statements. However, any system of internal financial control can provide only reasonable, and not absolute, assurance against material misstatement of loss.

The Accounting Officer has reviewed the entity's cash flow forecast for the year to 31 March 2023 and, in light of this review and the current financial position, he is satisfied that the entity has or has access to adequate resources to continue in operation existence for the foreseeable future.

The annual financial statements set out on pages 274 to 286, which have been prepared on the going concern basis, were approved by the Accounting Officer on 31 May 2023 and was approved by the Accounting Officer.

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Mr. S.I. Mogorosi  
Accounting Officer

**DONKERVLIET RECREATION CENTRE**

Annual Financial Statements for the period ending 31 March 2023

**Accounting Officer's Report**

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The Accounting Officer has pleasure in submitting the report on the Annual financial statements of Donkervliet Recreation Centre for the year ended 31 March 2023.

**1 Nature of business**

The entity is engaged in providing recreational facilities to the public and operates principally in the North West Province in South Africa.

The operating results and state of affairs of the entity are fully set out in the attached financial statements and do not in our opinion require any further comment. There have been no material changes to the nature of the entity's business from the prior year.

Net profit/(deficit) of the entity is R362 756 (2022: -R278 669)

**2 Review of financial results and activities**

The annual financial statements have been prepared in accordance with Standards of Generally Recognised Accounting Practice (GRAP) and the requirements of the Public Finance Management Act (Act 1 of 1999). The accounting policies have been applied consistently compared to the prior year.

Full details of the financial position, results of operations and cash flows of the entity are set out in these annual financial statements.

**3 Controlling entity**

The entity's controlling entity is the Department of Arts, Culture, Sports and Recreation. The Department of Arts, Culture, Sports and Recreation is incorporated in the Republic of South Africa.

**4 Events after the reporting period**

The Accounting Officer is not aware of any material event which occurred after the reporting date and up to the date of this report.

**5 Going concern**

The Accounting Officer believes that the entity has adequate financial resources to continue in operation for the foreseeable future and accordingly the annual financial statements have been prepared on a going concern basis. The Accounting Officer has satisfied herself that the entity is in a sound financial position and that it has access to sufficient funding to meet its foreseeable cash requirements.

The Accounting Officer draws attention to the fact that at 31 March 2023, the entity had an accumulated loss of R960 990 (2022 - R1 323 746) and that the entity's total assets exceeds total liabilities with R164 447, the ability of the entity to continue as a going concern is dependent on a number of factors. The most significant of these is that the Accounting Officer continue to procure funding from its controlling departments for the ongoing operations for the foreseeable future.

The Accounting Officer is not aware of any new material changes that may adversely impact the entity. The Accounting Officer is also not aware of any material non-compliance with statutory or regulatory requirements or of any pending changes to legislation which may affect the entity.

## **6 Accounting policies**

The annual financial statements prepared in accordance with the Generally Recognised Accounting Practice (GRAP), including any interpretations of such Statements issued by the Accounting Practices Board as the prescribed framework by National Treasury.

## **7 Auditors**

The Auditor General of South Africa continued in the office as auditors for the entity for 2022/23.

The annual financial statements set out on pages 274 - 286, which have been prepared on the going concern basis, were approved by the Accounting Officer on 31 May 2023, and were signed on its behalf by:

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Mr. S.I. Mogorosi  
Accounting Officer

**DONKERVLIET RECREATION CENTRE**

Annual Financial Statements for the period ending 31 March 2023

**General Information**

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<b>Country of incorporation and domicile</b>	South Africa
<b>Nature of business and principal activities</b>	Providing recreation facilities to the public
<b>Business Address</b>	No 8 O.R Tambo Street Potchefstroom 2530
<b>Postal address</b>	Private Bag X 211 Potchefstroom 2530
<b>Bankers</b>	ABSA Bank
<b>Auditors</b>	Auditor General Registered Auditors
<b>Controlling entity</b>	North West Department of Arts, Culture, Sport and Recreation
<b>Accounting Authority</b>	Mr. S.I. Mogorosi

**DONKERVLIET RECREATION CENTRE**

Annual Financial Statements for the period ending 31 March 2023

**Statement of Financial Position**

Figures in Rand	Note(s)	2023	Restated 2022
<b>Assets</b>			
<b>Current Assets</b>			
Cash and cash equivalents	3	82,872	83,987
		<b>82,872</b>	<b>83,987</b>
<b>Non-Current Assets</b>			
Property, plant and equipment	5	63,885	104,259
Other financial assets	6	17,690	17,690
		<b>81,575</b>	<b>121,949</b>
<b>Total assets</b>		<b>164,447</b>	<b>205,936</b>
<b>Equity and Liabilities</b>			
<b>Equity</b>			
Reserves	7	1,125,437	1,125,437
Accumulated Loss		(960,990)	(1,323,746)
<b>Total Equity</b>		<b>164,447</b>	<b>(198,309)</b>
<b>Current liabilities</b>			
Accruals	8	(0)	404,244
<b>Total liabilities</b>		<b>(0)</b>	<b>404,244</b>
<b>Total equity and liabilities</b>		<b>164,447</b>	<b>205,936</b>



Annual Financial Statements for the period ending 31 March 2023

**Statement of Financial Performance**

Figures in Rand	Note(s)	2023	2022 Restated
<b>Revenue</b>			
Services received in kind	9	7,167,216	6,346,021
<b>Total Revenue</b>		<b>7,167,216</b>	<b>6,346,021</b>
<b>Expenditure</b>			
Management fees	10	4,221,460	3,913,999
Bank charges	10	1,115	2,187
Depreciation and amortisation	5	40,374	73,240
Electricity & Water	10	50,125	223,229
Repairs & Maintenance	10	138,027	-
Security expenses	10	2,353,360	2,412,035
<b>Total expenditure</b>		<b>6,804,460</b>	<b>6,624,690</b>
<b>Profit/(Loss) for the year</b>		<b>362,756</b>	<b>(278,669)</b>

**DONKERVLIET RECREATION CENTRE**

Annual Financial Statements for the period ending 31 March 2023

**Statement of Changes in Net Assets**

Figures in Rand	Revaluation Reserve	Accumulated Loss	Total Equity
Balance at 1 April 2020 as restated	1,125,437	(832,584)	292,853
Surplus/(Deficit) for the year	-	(212,493)	(212,493)
Balance at 31 March 2021	1,125,437	(1,045,077)	80,360
Surplus/(Deficit) for the year	-	(285,384)	(285,384)
Balance at 31 March 2022	1,125,437	(1,330,461)	(205,023)
Prior year adjustments	-	6,715	6,715
Balance at 1 April 2022 as restated	1,125,437	(1,323,746)	(198,309)
Surplus/(Deficit) for the year	-	362,756	362,756
Balance at 31 March 2023	1,125,437	(960,990)	164,447

**DONKERVLIET RECREATION CENTRE**

Annual Financial Statements for the period ending 31 March 2023

**Cash Flow Statement**

Figures in Rand	Note(s)	2023	2022 Restated
<b>Cashflows from operating activities</b>			
<b>Receipts</b>			
Cash receipts from customers		-	-
Cash paid to suppliers and employees		(1,115)	(2,187)
<b>Cash generated from operations</b>			
Finance Cost		-	-
<b>Net Cash flows from operating activities</b>	11	<b>(1,115)</b>	<b>(2,187)</b>
<b>Cash flows from investing activities</b>			
Sale of financial assets		-	-
Purchase of non current assets		-	-
<b>Net cash flows from investing activities</b>		-	-
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(1,115)</b>	<b>(2,187)</b>
Cash and cash equivalents at the beginning of the year		83,987	86,174
<b>Cash and cash equivalents at end of period</b>	3	<b>82,872</b>	<b>83,987</b>

**DONKERVLIET RECREATION CENTRE**

Annual Financial Statements for the period ending 31 March 2023

**Statement of Comparison of Budget and Actual Amounts**

Budget on Cash Basis						
Figures in Rand	Approved Budget	Approved Savings	Final Budget	Actual amounts on comparable basis	Difference between final budget and actual	Reference

**Statement of Financial Performance**

**Revenue**

**Revenue from exchange transactions**

Sale of goods & services	-	-	-	-	-	
Other income	-	-	-	-	-	
<b>Total revenue from exchange transactions</b>	-	-	-	-	-	

**Revenue from non exchange transactions**

Government grants & subsidies	7,213,000	-	7,213,000	7,167,216	45,784	Note 18
<b>Total revenue</b>	7,213,000	-	7,213,000	7,167,216	45,784	

**Expenditure**

Employee related costs	(4,300,000)	-	(4,300,000)	(4,221,460)	(78,540)	Note 18
General Expenditure	(413,000)	-	(413,000)	(229,641)	(183,359)	Note 18
Security expenses	(2,500,000)	-	(2,500,000)	(2,353,360)	(146,640)	Note 18
<b>Total expenditure</b>	(7,213,000)	-	(7,213,000)	(6,804,460)	(408,540)	
<b>Net operating receipts/(payments)</b>	-	-	-	362,756	(362,756)	

**DONKERVLIET RECREATION CENTRE**

Annual Financial Statements for the period ending 31 March 2023

**Accounting Policies**

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**1 Presentation of Annual Financial Statements**

The annual financial statements have been prepared in accordance with the Standards of Generally Recognised Accounting Practice (GRAP), including any interpretations, guidelines and directives issued by the Accounting Standards Board in accordance with section 91(1) of the Public Finance Management Act (Act 1 of 1999)

The annual financial statements have been prepared on an accrual basis of accounting and incorporate the historical cost conventions as the basis of measurement, except where specified otherwise.

A summary of the significant accounting policies, which have been consistently applied, is disclosed below and are consistent with the previous period, unless explicitly stated. The details of any changes in accounting policies are explained in the relevant policies. Assets, liabilities, revenue and expenditure has not been offset excepts when offsetting is required by the standard of GRAP.

These accounting policies are consistent with those applied in the preparation of the prior year annual financial statements, unless specified otherwise.

**1.1 Presentation Currency**

These annual financial statements are presented in South African Rand, which is the functional currency of the entity. All figures have been rounded to the nearest Rand.

**1.2 Going Concern Assumption**

These annual financial statements were prepared base on the expectation that the entity will continue to operate as a going concern for at least the next 12 months.

**1.3 Comparative Information**

When the presentation or classification of items in the annual financial statements is amended, prior period comparative amounts are also reclassified and restated, unless such comparative reclassification and/or restatement is not required by a Standard of GRAP. The nature and reason for such reclassifications and restatements are also disclosed.

Where material accounting errors, which relate to prior periods, have ben identified in the current year, the correction is made retrospectively as far as is practicable and the prior year comparatives are restated accordingly. Where there has been a change in accounting policy in the current year, the adjustment is made retrospectively as far as is practicable and the prior year comparatives are restated accordingly.

The presentation and classification of items in the current year is consistent with prior periods.

**1.4 Significant Judgements and Estimates**

The use of judgement, estimates and assumptions is inherent to the process of preparing annual financial statements. These judgements, estimates and assumptions affect the amounts presented in the annual financial statements. Uncertainties about these estimates and assumptions could result in outcomes that require a material adjustment to the carrying amount of the relevant asset or liability in future periods.

Other significant judgements, sources of estimation uncertainty and/or relating information, have been disclosed in the relating notes.

Significant judgements include:

**Receivables from Exchange Transactions**

Trade and other receivables are stated at the nominal value reduced by appropriate allowances for estimated irrecoverable amounts. The carrying amount of these receivables approximate fair value due to the short period to maturity of these instruments.

The entity assesses its receivables from exchange transactions for impairment at the end of each reporting period. In determining whether an impairment loss should be recorded in surplus or deficit in the statement of financial performance, the entity makes judgements as to whether there is observable data indicating a measurable decrease in the estimated future cash flows from a financial asset.

## **Useful Lives and Residual Values**

The entity's management determines the estimated useful lives and related depreciation charges for the assets as noted in the accounting policy 1.5 Property, Plant and Equipment. The estimates are based on industry norms.

The effect of review of useful life and residual value are accounted for in accordance with GRAP 3.

Where changes are made to the estimated residual values, management also makes these changes prospectively.

## **Accounts Payable**

The entity has exchange transactions. The basis of recognition is either date of service delivery in case of goods and services. Payables from exchange transaction are carried at fair value and disclosed in the statement of financial position. The fair values of payables from exchange transactions approximates their carrying value. The carrying amount of these payables approximate fair value due to the short period to maturity of these instruments.

## **1.5 Financial Instruments**

### **Initial Recognition**

The entity recognises a financial asset or a financial liability in its Statement of Financial Position when, and only when, the entity becomes a party to the contractual provisions of the instrument. This is achieved through the application of trade date accounting.

Upon initial recognition the entity classifies financial instruments or their component parts as a financial liabilities, financial assets or residual interests in conformity with the substance of the contractual arrangement and to the extent that the instruments satisfies the definitions of a financial liability, a financial asset or a residual interest. Financial instruments are evaluated, based on their terms, to determine if those instruments contain both liability and residual interest components.

### **Initial Measurement**

When a financial instrument is recognised, the entity measures it initially at its fair value plus, in the case of a financial asset or a financial liability not subsequently measured at fair value, transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability.

### **Subsequent Measurement**

Subsequent to initial recognition, financial assets and financial liabilities are measured at fair value, amortised cost or cost.

All financial assets and financial liabilities are measured after initial recognition using the following categories:

### **Cash and Cash Equivalents**

Cash and cash equivalents are measured at amortised cost.

Cash includes cash on hand and cash with banks. Cash equivalents are short-term highly liquid investments that are held with registered banking institutions with maturities of three months or less and are subject to an insignificant risk of change in value.

For the purposes of the Cash Flow Statement, cash and cash equivalents comprise cash on hand and deposits held on call with banks.

### **Trade and Other Receivables**

Trade and other receivables are initially recognised at fair value plus transaction costs that are directly attributable to the acquisition and subsequently stated at amortised cost, less provision for impairment. All trade and other receivables are assessed at least annually for possible impairment. Impairments of trade and other receivables are determined in accordance with the accounting policy for impairment. Impairment adjustments are made through the use of an allowance account.

Bad debts are written off in the year in which they are identified as irrecoverable. Amounts receivable within 12 months from the reporting date are classified as current. Interest is charged on overdue accounts.

### **Trade and Other Payables**

Trade payables are initially measured at fair value plus transaction costs that are directly attributable to the acquisition and are subsequently measured at amortised cost using the effective interest rate method.

## 1.6 Property, Plant and Equipment

### Initial Recognition and Measurement

Property, plant and equipment are tangible non-current assets including infrastructure assets that are held for use in the production or supply of goods or services, rental to others, or for administrative purposes and are expected to be used during more than one year.

Items of property, plant and equipment are recognised as assets when it is probable that future economic benefits or service potential associated with the item will flow to the entity and the cost or fair value of the item can be measured reliably.

Items of property, plant and equipment are initially recognised as assets on acquisition date and are initially recorded at cost where acquired through exchange transactions. However, when items of property, plant and equipment are acquired through non-exchange transactions, those items are initially measured at their fair values as at the date of acquisition.

The cost of an item of property, plant and equipment is the purchase price and other costs directly attributable to bring the asset to the location and condition necessary for it to be capable of operating in the manner intended by the entity. Trade discounts and rebates are deducted in arriving at the cost at which the asset is recognised. The cost also includes the estimated cost of dismantling and removing the asset and restoring the site on which it is operated.

When significant components of an item of property, plant and equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment. These major components are depreciated separately over their useful lives.

Where an item of property, plant and equipment is acquired in exchange for a non-monetary asset or monetary assets or a combination of monetary and non-monetary assets, the asset acquired is initially measured at fair value (the cost). If the acquired item's fair value is not determinable, its deemed cost is the carrying amount of the asset(s) given up.

### Subsequent Measurement

Subsequent to initial recognition, items of property, plant and equipment are measured at cost less accumulated depreciation and impairment losses.

Subsequent to initial recognition, certain classes of property, plant and equipment are measured using the revaluation model. Application of the revaluation model results in carrying classes of property, plant and equipment at re-valued amounts. Depreciation for these classes of property, plant and equipment is adjusted proportionately for the revaluation increases and decreases upon revaluation of the items of property, plant and equipment. Revaluation increases/decreases are recognised in the revaluation reserve within the Statement of Changes in Net Assets. Where the revaluation model is applied, it is done so consistently for the entire class of assets.

### Subsequent Expenditure

Where the entity replaces parts of an asset, it derecognises the part of the asset being replaced and capitalises the new component.

### Depreciation

Depreciation is calculated on the depreciable amount, using the straight-line method over the estimated useful lives of the assets. Components of assets that are significant in relation to the whole asset and that have different useful lives are depreciated separately. The depreciable amount is determined after taking into account an asset's residual value, where applicable to the entity.

The assets' residual values, useful lives and depreciation methods are reviewed at each financial year-end and adjusted prospectively, if appropriate.

The annual depreciation rates are based on the following estimated asset useful lives:

Item	Depreciation method	Average useful life
Furniture and fixtures	Straight line	10 - 15 years
Motor vehicles	Straight line	10 - 15 years
Office equipment	Straight line	10 - 15 years
IT equipment	Straight line	3 - 5 years



## Impairments

The entity tests for impairment where there is an indication that an asset may be impaired. An assessment of whether there is an indication of possible impairment is done at each reporting date. Where the carrying amount of an item of property, plant and equipment is greater than the estimated recoverable amount, it is written down immediately to its recoverable amount and an impairment loss is charged to the Statement of Financial Performance.

An impairment is reversed only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined had no impairment been recognised in the Statement of Financial Performance.

## Derecognition

Items of property, plant and equipment are derecognised when the asset is disposed of or when there are no further economic benefits or service potential expected from the use of the asset. The gain or loss arising on the disposal or retirement of an item of property, plant and equipment is determined as the difference between the sales proceeds and the carrying value and is recognised in the Statement of financial Performance.

The entity separately discloses expenditure to repair and maintain property, plant and equipment in the notes to the financial statement (see note 5).

## 1.7 Intangible Assets

An intangible asset is an identifiable non-monetary asset without physical substance. The entity recognises an intangible asset in its Statement of Financial Position only when it is probable that the expected future economic benefits or service potential that are attributable to the asset will flow to the entity and the cost or fair value of the asset can be measured reliably.

Intangible assets are initially recognised at cost.

Where an intangible asset is acquired by the entity for no or nominal consideration, the cost is deemed to be equal to the fair value of that asset on the date acquired.

Where an intangible asset is acquired in exchange for a non-monetary assets or a combination of monetary and non-monetary assets, the asset acquired is initially measured at fair value (the cost). If the acquired item's fair value is not determinable, its deemed cost is the carrying amount of the asset(s) given up.

## Subsequent Measurement

Intangible assets are subsequently carried at cost less accumulated amortisation and impairments.

The cost of an intangible asset is amortised over the useful life where that useful life is finite. The amortisation expense on intangible assets with finite lives is recognised in the Statement of Financial Performance in the expense category consistent with the function of the intangible asset.

Intangible assets with indefinite useful lives are not amortised, but are tested for impairment annually, either individually or at the cash generating unit level. The assessment of indefinite life is reviewed annually to determine whether the indefinite life assumption continues to be supportable. If not, the change in useful life from indefinite to finite is made on a prospective basis.

Following initial recognition of the development expenditure as an asset, the cost model is applied requiring the asset to be carried at cost less any accumulated amortisation and accumulated impairment losses. Amortisation of the asset begins when development is complete and the asset is available for use. It is amortised over the period of expected future benefit. Amortisation is recorded in the Statement of Financial Performance in the expense category consistent with the function of the intangible asset. During the period of development, the asset is tested for impairment annually.

## Amortisation and Impairment

Amortisation is charged to write off the cost of intangible assets over their estimated useful lives using the straight-line method.

The annual amortisation rates are based on the following estimated average asset lives:

Item	Depreciation method	Average useful life
Computer Software	Straight line	3 - 5 years

## Derecognition

Intangible assets are derecognised when the asset is disposed of or when there are no further economic benefits or service potential expected from the asset. The gain or loss arising on the disposal or retirement of an intangible asset is determined as the difference between the sales proceeds and the carrying value and is recognised in the Statement of Financial Performance.

## 1.7 Revenue

### Revenue from Exchange Transactions

Revenue from exchange transactions refers to revenue that accrues to the entity directly in return for services rendered or goods sold, the value of which approximates the consideration received or receivable, excluding indirect taxes, rebates and discounts.

#### Recognition

Revenue from exchange transactions is only recognised once all of the following criteria have been satisfied:

- a) The entity retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- b) The amount of revenue can be measured reliably; and
- c) It is probable that the economic benefits or service potential associated with the transaction will flow to the entity and the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Grants, transfers and donations received or receivable are recognised when the resources that have been transferred meet the criteria for recognition as an asset and there is not a corresponding liability in respect of related conditions.

#### Measurement

An asset that is recognised as a result of a non-exchange transaction is recognised at its fair value at the date of the transfer. Consequently, revenue arising from a non-exchange transaction is measured at the fair value of the asset received, less the amount of any liabilities that are also recognised due to conditions that must still be satisfied.

Where there are conditions attached to a grant, transfer or donation that gave rise to a liability at initial recognition, that liability is transferred to revenue as and when the conditions attached to the grant are met.

Grants without any conditions attached are recognised as revenue in full when the asset is recognised, at an amount equalling the fair value of the asset received.

### Revenue from Non-Exchange Transactions

Non-exchange transactions are transactions that are not exchange. Non exchange transactions are defined as transactions where the entity receives value from another entity without directly giving approximately equal value in exchange.

#### Recognition

Revenue from Non-Exchange Transactions relates to grant funding from Department of Arts, Culture, Sports and Recreation.

Grants received are recognised when the resources that have been transferred meet the criteria for recognition as an expense. The entity only recognises services in kind that are significant to its operations.

#### Measurement

The amount of revenue can be measured reliably; and

It is probable that the economic benefits or service potential associated with the transaction will flow to the entity and the costs incurred or to be incurred in respect of the transaction can be measured reliably.

## 1.8 Foreign Currency Transaction

Transactions in foreign currencies are initially accounted for at the rate of exchange ruling on the date of the transaction. Exchange differences arising on the settlement of creditors or on reporting of creditors at rates different from those at which they were initially recorded are expensed.

Transactions in foreign currency are accounted for at the spot rate of the exchange ruling on the date of the transaction.

Gains and losses arising on the translation are dealt with in the Statement of Financial Performance in the year in which they occur.

## 1.9 Irregular Expenditure

Irregular expenditure is expenditure that is contrary to the Public Finance Management Act (PFMA) or is in contravention of the entity's supply chain management policies. Irregular expenditure is accounted for as expenditure in the Statement of Financial Performance and is disclosed as such in the notes to the annual financial statements and where recovered, it is subsequently accounted for as revenue in the Statement of Financial Performance.

## 1.10 Fruitless and Wasteful Expenditure

Fruitless and wasteful expenditure is expenditure that was made in vain and would have been avoided had reasonable care been exercised. Fruitless and wasteful expenditure is accounted for as expenditure in the Statement of Financial Performance and is disclosed as such in the notes to the annual financial statements and where recovered, it is subsequently accounted for as revenue in the Statement of Financial Performance.

## 1.11 Events after Reporting Date

Events after the reporting date are those events, both favourable and unfavourable, that occur between the reporting date and the date when the financial statements are authorised for issue. Two types of events can be identified:

- those that provide evidence of conditions that existed at the reporting date (adjusting events after the reporting date); and
- those that are indicative of conditions that arose after the reporting date (non-adjusting events after the reporting date).

The entity will adjust the amounts recognised in the financial statements to reflect adjusting events after the reporting date once the event has occurred.

the entity will disclose the nature of the event and an estimate of its financial effect or a statement that such estimate cannot be made in respect of all material non-adjusting events, where non-disclosure could influence the economic decisions of users taken on the basis of the financial statements.

## 1.12 Related Parties

The entity has processes and controls in place to aid in the identification of related parties. A related party is a person or an entity with the ability to control or jointly control the other part or exercise significant influence over the other party, or vice versa, or an entity that is subject to common control, or joint control.

Related party relationships where control exists are disclosed regardless of whether any transactions took place between the parties during the reporting period.

Where transactions occurred between the entity and any one or more related parties, and those transactions were not within:

- normal supplier and/or client/recipient relationships on terms and conditions no more or less favourable than those which it is reasonable to expect the entity to have adopted if dealing with that individual entity or person in the same circumstances; and
- terms and conditions within the normal operating parameters established by the reporting entity's legal mandate;

Further details about those transactions are disclosed in the notes to the financial statements.

Information about such transactions is disclosed in the financial statements.

Management are those persons responsible for planning, directing and controlling the activities of the entity, including those charged with the governance of the entity in accordance with legislation, in instances where they are required to perform such functions.

## 1.13 General Expenditure

General Expenditure is recognised when the service is rendered, received and when the end user has signed a goods received note and when an invoice is received, to assess for accruals at reporting date

## DONKERVLIET RECREATION CENTRE

Annual Financial Statements for the period ending 31 March 2023

### Notes to the Annual Financial Statements

Figures in Rand

2023

2022  
Restated

## 2 New standards and interpretations

### Standards and interpretations not yet effective or relevant

The following standards and interpretations have been published and are mandatory for the

Standard/Interpretation:	Effective Date: Years beginning on or after	Expected Impact
GRAP 25 on Employee benefits (revised)	To be determined	Relevant
GRAP 104 on Financial instruments (revised)	1 April 2025	Relevant
IGRAP 7 on The limit on a defined benefit asset, minimum funding requirements and their interaction (revised)	To be determined	Not relevant
IGRAP 21 on The effect of past decisions on materiality	1 April 2023	Not relevant
Guidelines on Accounting for landfill sites	1 April 2023	Not relevant

## 3 Cash and cash equivalents

Cash and cash equivalents consist of:

Bank balances	82,872	83,987
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## 4 Receivables from exchange transactions

Trade receivables from exchange transactions

Provision for Doubtful Debts	-	-
	-	-
	-	-

## 5 Property, Plant & Equipment

	2023			2022		
	Cost/Valuation	Accumulated depreciation and accumulated impairment	Carrying value	Cost/Valuation	Accumulated depreciation and accumulated impairment	Carrying value
Plant & Machinery	85,846	(84,657)	1,189	85,846	(83,660)	2,187
Furniture & Fixtures	1,059,427	(1,000,369)	59,058	1,059,427	(963,162)	96,265
Motor Vehicles	75,900	(75,900)	-	75,900	(75,900)	-
Office Equipment	202,213	(198,576)	3,637	202,213	(196,552)	5,661
Emergency Equipment	9,917	(9,917)	0	9,917	(9,771)	146
Tools	-	-	-	-	-	-
<b>Total</b>	<b>1,433,303</b>	<b>(1,369,418)</b>	<b>63,885</b>	<b>1,433,303</b>	<b>(1,329,044)</b>	<b>104,259</b>

Reconciliation of Property, Plant & Equipment - 31 March 2023

	Opening Balance	Additions	Disposals	Depreciation	Impairment	Total
Plant & Machinery	2,187	-	-	(997)		1,189
Furniture & Fixtures	96,265	-	-	(37,206)		59,058
Motor Vehicles	-	-	-	-		-
Office Equipment	5,661	-	-	(2,024)		3,637
Emergency Equipment	146	-	-	(146)		0
Tools	-	-	-	-		-
	104,259	-	-	(40,374)	-	63,885

Reconciliation of Property, Plant & Equipment - 31 March 2022

	Opening Balance	Additions	Disposals	Depreciation	Impairment	Total
Plant & Machinery	4,712	-	-	(2,525)		2,187
Furniture & Fixtures	146,252	-	-	(49,987)		96,265
Motor Vehicles	-	-	-	-		-
Office Equipment	26,243	-	-	(20,582)		5,661
Emergency Equipment	292	-	-	(146)		146
Tools	-	-	-	-		-
	177,499	-	-	(73,240)	-	104,259

Donkervliet occupies both Land and Buildings that is owned by the National Department of Public Works and therefore both the Land and Buildings are not disclosed by the entity. Furthermore, Noyjons occupies both Land and Buildings that is owned by the National Department of Public Works and are therefore also not disclosed by the entity.

## Expenditure incurred to repair and maintain property, plant & equipment included in the Statement of Financial Performance

Plant & Machinery	-	-
Furniture & Fixtures	-	-
Motor Vehicles	-	-
Office Equipment	-	-
Emergency Equipment	-	-
	-	-

## 6 Other Financial Assets

Eskom Deposit	17,690	17,690
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## 7 Reserves

Revaluation Reserves	1,125,437	1,125,437
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The surplus arose during the revaluation of moveable assets during 2014. The surplus represent the difference between the deemed cost and the carrying value at the time of valuation.

## 8 Accruals

Security	(0)	404,244
----------	-----	---------

## 9 Revenue

Services received in kind	7,167,216	6,346,021
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## 10 Expenditure

Employee related costs	4,221,460	3,913,999
Bank charges	1,115	2,187
Depreciation and amortisation	40,374	73,240
Electricity & Water	50,125	223,229
Repairs & maintenance	138,027	-
Security expenses	2,353,360	2,412,035
	6,804,460	6,624,690

## 11 Cash generated from/(used in) operations

Profit/(Loss)	362,756	(278,669)
<b>Adjustments for:</b>		
Depreciation and amortisation	40,374	73,240
Finance costs	-	-
Impairment loss	-	-
<b>Changes in working capital:</b>		
Financial Assets	-	-
Payables from exchange transactions	(404,244)	203,241
	(1,115)	(2,187)

## 12 Related parties

Relationships	
Controlling entity	Department of Arts, Culture, Sport & Recreation
Mr. I.S Mogorosi	Acting Head of Department: Arts, Culture, Sport and Recreation

The entity has identified the following to be its related parties:

Klein Marico Recreation Centre  
Mmabana Arts, Culture and Sports Foundation  
All Provincial Departments

Related party transactions

### Revenue

Government transfer	7,167,216	6,346,020
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### Expenditure paid for by the Department of Arts, Culture, Sport & Recreation

Employee related expenditure	4,221,460	3,913,999
Security expenses	2,755,365	2,211,032
Electricity	52,363	220,990
Repairs & Maintenance	138,027	-

The following amounts were included in expenditure as accruals, but are not reflected in the above:

Security	-	402,006
Eskom	-	2,238
	-	404,244



## 13 Going concern

The financial statements have been prepared on the basis of accounting policies applicable to a going concern since the entity expects to receive financial support from the Department of Arts, Culture, Sport and Recreation for the foreseeable future. The basis presumes that funds will be available to finance future operations and that the realisation of assets and settlement of liabilities, contingent obligations and commitments will occur in the ordinary course of business.

Management, however wishes to draw attention to the fact that at 31 March 2023, the entity had an accumulated deficit of R960 990 and 31 March 2022 deficit of R1 323 746. The entity's total assets for 2023 exceeds the current liabilities by R164 447. Furthermore, the entity did not generate any income in both current and prior years and thus is fully dependent on the grant it received from the Department of Arts, Culture, Sport & Recreation to fund its operations. In the current year, the entity reported a negative cash flow from operations amounting to R1 115+B38. these included reviews of cash flow, terms with suppliers and availability of cash resources into the future and support from the Executive Authority which is still active and review of any correspondence with the entity. No negative events were noted during this assessment.

## 14 Irregular expenditure and Fruitless and wasteful expenditure

Irregular expenditure	-	-
Fruitless and wasteful expenditure	-	-
	<hr/>	<hr/>
	-	-

## 15 Contingencies

There were no litigations against or by the entity to or from any party at reporting date.

## 16 Risk management

### Financial risk management

The entity's activities expose it to a variety of financial risks, market risks (including currency risk, fair value interest rate risk cash flow interest rate risk and price risk), credit risk and liquidity risk.

### Liquidity risk

The entity's risk to liquidity is a result of the funds available to cover future commitments. The entity manages liquidity risk through an on-going review of future commitments and credit facilities.

### Credit risk

Credit risk consists mainly of cash deposits, cash equivalents and trade debtors. The entity only deposits cash with major banks with high quality credit standing.

### Financial instrument

Cash and cash equivalents	2023	2022
	82,872	83,987

### Financial assets by category

Cash and cash equivalents	82,872	83,987
	<hr/>	<hr/>
	82,872	83,987

### Financial liabilities by category

Accruals	(0)	404,244
	<hr/>	<hr/>
	(0)	404,244

### Market risk

Market risk is the risk that changes in market prices, such as interest rates and equity prices, will affect the entity's revenue or the value of its holdings of financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimising the return. There has been no change, since the previous financial year to the entity's exposure to market risks or the

### Interest rate risk

As the entity has no significant interest bearing assets, the entity's income and operating cash flows are substantially independent of changes in market interest rates.

## 17 Events after reporting date

Events after reporting date are those events, both favourable and unfavourable, that occur between the reporting date and the date when the financial statements are authorised for issue. Two types of events can be identified:

- those that provide evidence of conditions that existed at the reporting date (adjusting events after the reporting date).
- those that are inductive of conditions that arose after the reporting date (non-adjusting events after the reporting date).

The entity will adjust the amount recognised in the financial statements to reflect adjusting events after the reporting date once the event occurred.

The entity will disclose the nature of the event and an estimate of its financial effect or statement that such estimate cannot be made in respect of all material non-adjusting events, where non-disclosure could influence the economic decisions of users taken on the basis of financial statements.

Management is not aware of any other material events which occurred after the reporting date and up to the date of this report.

## 18 Actual vs Budgets

The budget is approved on a cash basis by functional classification. The approved budget covers the period from 1 April 2022 to 31 March 2023. The budget is prepared on a cash basis and the financial statement on accrual basis. In terms of paragraph 13c of GRAP 20, the comparison of budget and actual amounts shall be presented separately by way of a disclosure note and explanation of material differences between the budget and actual amounts be disclosed in the same note.

Revenue from non-exchange transactions

Management budgeted an increase of 9% on revenue, but amounts paid on behalf of Donkervliet did not increase as expected

Employee related costs

Budgeted for other related employee cost that did not materialised.

General expenses

The difference is mainly due to electricity that was budgeted for that did not materialise.

Security expenses

Management budgeted for an increase, which did not materialised.

## 19 Prior Period Errors

Property, Plant & Equipment was erroneously overstated due to the re-assessment of useful lives for assets that were reported as under investigation and the conditions of these assets were unknown. This error resulted in an oversatement of the Accumulated Deficit

	As previously reported	Correction of error	Restated*
<b>Statement of Financial Performance</b>			
Depreciation	79,955	(6,715)	73,240
	<b>79,955</b>	<b>(6,715)</b>	<b>73,240</b>
<b>Statement of Financial Position</b>			
Property, Plant & Equipment	97,544	6,715	104,259
	<b>97,544</b>	<b>6,715</b>	<b>104,259</b>
Accumulated Surplus/(Deficit)	(1,330,460)	6,715	(1,323,745)
	<b>(1,330,460)</b>	<b>6,715</b>	<b>(1,323,745)</b>

## 20 Change in estimate

Property, plant and equipment

The useful lives of all asset classes were adjusted during 2022/2023 to more accurately reflect the period of economic benefits or service potential derived from these assets. Refer to note 5, Property, plant and equipment. The effect of changing the remaining useful life of assets for the entity during 2022/2023 has decreased the depreciation charge for the current and future periods. -

Impact on the Statement of financial performance	2023	Future periods
Plant and machinery	192	1,189
Office equipment	1,199	2,398
Furniture and fittings	4,076	3,874

# **Notes**

# **Notes**



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