

arts, culture, sports & recreation

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



Department of Arts, Culture, Sports and Recreation

bort

2023-2024







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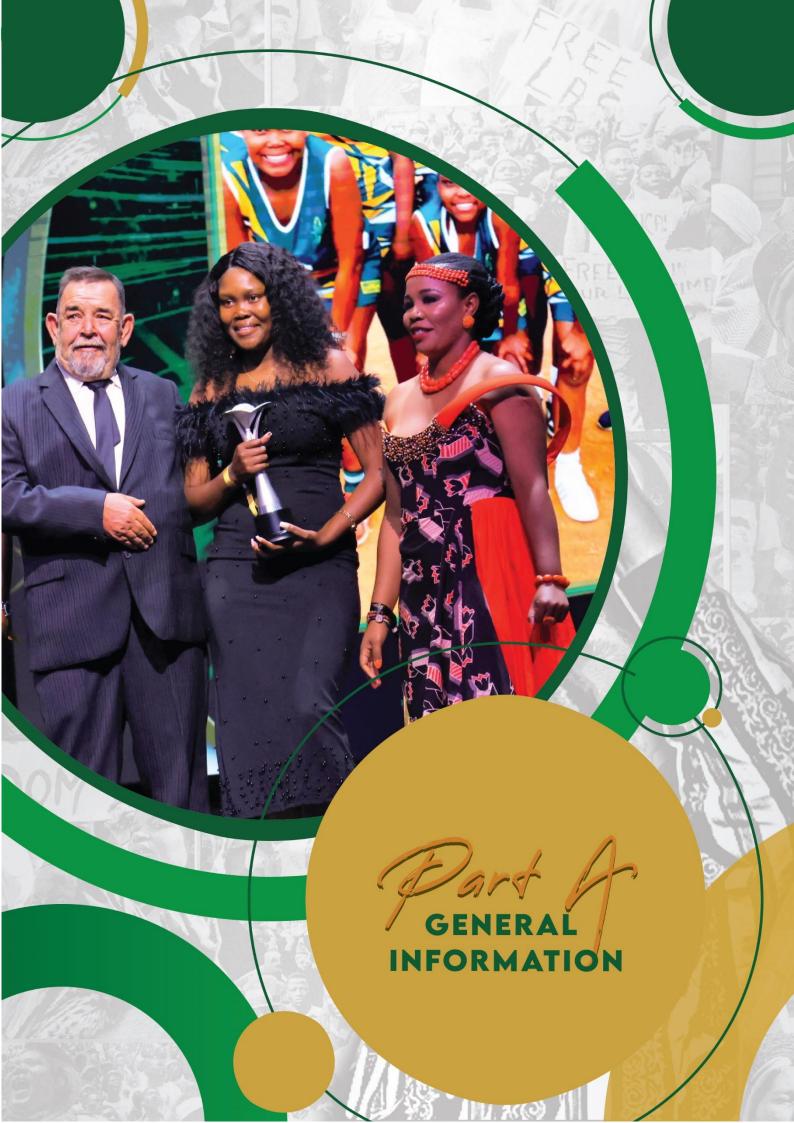




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1. DEPARTMENT'S GENERAL INFORMATION

DEPARTMENT OF ARTS, CULTURE, SPORTS AND RECREATION

| PHYSICAL ADDRESS: | 760 Dr. James Moroka Drive |
|-------------------|----------------------------|
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2. LIST OF ABBREVIATIONS/ACRONYMS

| ACSR | Arts, Culture, Sports and Recreation |
|-----------|--|
| APP | Annual Performance Plan |
| ВСР | Business Continuity Plan |
| САТА | Culture, Arts and Traditional Affairs |
| CATHSSETA | Culture, Arts, Tourism Hospitality and Sports Sector Education & Training Authority |
| СВО | Community-Based Organizations |
| CG | Conditional Grant |
| CCIFSA | Cultural & Creative Industries Federation of South Africa |
| СоЕ | Compensation of Employees |
| COVID-19 | 2019 Novel Corona Virus |
| DAC | Department of Arts and Culture |
| DORA | Division of Revenue Act |
| DMC | Departmental Management Committee |
| DPSA | Department of Public Service and Administration |
| DSR | Department of Sports and Recreation |
| EDMC | Extended Departmental Management Committee |
| EMC | Executive Management Committee |
| EPWP | Extended Public Works Programme |
| ES | Equitable Share |
| GBVF | Gender Based Violence and Femicide |
| GCIS | Government Communication and Information System |
| GIAMA | Government Infrastructure & Asset Management Act |
| GIS | Government Information System |
| GRPBMEA | Gender Responsive Planning, Budgeting, Monitoring, Evaluation and Auditing Framework |
| HOD | Head of Department |
| HR | Human Resource |
| HRM | Human Resource Management |
| IA | Implementing Agent |
| ICT | Information, Communication Technology |
| IDP | Integrated Development Plan |
| IFMU | Infrastructure and Facilities Management Unit |
| | |









| IFS | Interim Financial Statement | | | |
|--------|--|--|--|--|
| IGR | Inter-Governmental Relations | | | |
| IP | Infrastructure Plan | | | |
| IPMP | Infrastructure Programme Management Plan | | | |
| IRM | Infrastructure Reporting Model | | | |
| ІТ | Information Technology | | | |
| ΙΥΜ | In-Year Monitoring | | | |
| MACSF | Mmabana Arts, Culture and Sport Foundation | | | |
| MEC | Member of Executive Council | | | |
| MIG | Municipal Infrastructure Grant | | | |
| MoU | Memorandum of Understanding | | | |
| MTEF | Medium Term Expenditure Framework | | | |
| MTSF | Medium Term Strategic Framework | | | |
| NAC | National Arts Council | | | |
| NDP | National Development Plan | | | |
| NFVF | National Film and Video Foundation | | | |
| NPI | Non-Profit Institution | | | |
| NPO | Non-Profit Organization | | | |
| NSP | National Strategic Plan | | | |
| NSRP | National Sport and Recreation Plan | | | |
| NWFCAC | North West Federation of Community Arts Centres | | | |
| NWPGNC | North West Provincial Geographic Names Committee | | | |
| NWPRMF | North West Provincial Risk Management Framework | | | |
| NWRP | North West Rural Periphery | | | |
| OHS | Occupational Health and Safety | | | |
| OPD | Official Publication Depository | | | |
| PAAP | Post Audit Action Plan | | | |
| PACRA | Provincial Arts Culture and Recreation Awards | | | |
| PESP | Presidential Stimulus Package | | | |
| PGNC | Provincial Geographical Names Committee | | | |
| PHRA | Provincial Heritage Resource Authority | | | |
| PMDS | Performance Management and Development System | | | |
| PoE | Portfolio of Evidence | | | |
| PPP | Public-Private Partnerships | | | |









| PSC | Public Service Commission | | |
|---|--|--|--|
| PSETA | Public Sector Education & Training Authority | | |
| PSRMF | Public Sector Risk Management Framework | | |
| RISA | Recording Industry of South Africa | | |
| RMC Risk Management Committee | | | |
| SABINET | South African Bibliographic Information Network | | |
| SAFTA | South African Film and Television Awards | | |
| SALB | South African Library for the Blind | | |
| SAMA | South African Music Awards | | |
| SASL | South African Sign Language | | |
| SASREA Safety at Sports and Recreational Events Act | | | |
| SATMA | South African Traditional Music Achievement Awards | | |
| SCM | Supply Chain Management | | |
| SDM | Service Delivery Model | | |
| SHERQ | Safety, Health, Environmental, Risk & Quality Management | | |
| SLA | Service Level Agreement | | |
| SMS | Senior Management Staff | | |
| SMME's | Small, Medium and Micro-sized Enterprises | | |
| SONA | State of the Nation Address | | |
| SOPA | State of the Province Address | | |
| SP | Strategic Plan | | |
| SPU | Special Programmes Unit | | |
| VANSA | Visual Arts Network of South Africa | | |











3. FOREWORD BY THE MEC



Member of the Executive Council

Mr Mokone Collen Maine

The Department has a responsibility to contribute to the development or arts, and sport, whilst we also drive Social Cohesion and Nation Building through implementation of various programmes that responds to the National Development Plan, National and Provincial Sector Priorities. We deliver this annual report as part of our contribution towards the development of arts, culture, sports and recreation in the North West.

The improvement on the audit outcomes, from unqualified with one material non-compliance to unqualified without any material non-compliance (clean audit) reflects the management commitment to good governance and clean administration.

I am proud to report that we have done our best to help our country become a better place for all, as envisaged by our founding president, Nelson Rolihlahla Mandela. We continued to make our contribution towards making arts, culture, sports and recreation a key component in growing the province of the North West. We wish to express our pride in helping our artists and athletes to be part of changing our society for the better through their God given talent. Key to our achievements, are the following:

- ✓ Improved governance and sound administration.
- ✓ Implementation of programmes that seeks to achieve the goals set in the National Strategic Plan on Gender-Based Violence and Femicide.
- ✓ Celebration of the historical and commemorative days.
- Implementation of programmes to support artist development and giving them exposure through different platforms.
- ✓ Supported the protection and preservation of our heritage through relevant programmes.









- ✓ Implementation of the Provincial Flagship Programme (Mahika Mahikeng), which has impacted different sectors of the local economy.
- ✓ Development of Library Infrastructure (Mmatau, Uitkyk, Rekgaratlhile
- ✓ Provision of library furniture, material and books to enable access to information
- ✓ Accelerated provision of Wifi in libraries to ensure access to internet.
- ✓ Implementation of school sport programme, reaching 12 611 learners
- ✓ Training of 848 people in sports and recreation programmes
- ✓ Supported our athlete through the Academy programme
- ✓ Provision of sport equipment and attire to enable participation clubs, hubs, schools.
- ✓ Supported the N 12 marathon which is a comrades marathon qualifier
- ✓ Supported North West Atheletes to participate in the Comrades, and Two-Oceans Marathon.

In the realm of arts and culture, we have continued to make our presence felt in rural and urban settings across the Province. We supported genres as diverse as traditional music and dance, as well as Gospel and modern popular music, as well as artists nominated to participate at the Annual South African Traditional Music awards, and our artists made the province proud.

One of our stand-out cultural projects, Mahika Mahikeng, continued to reverberate across the land, enhancing our image as a respected player in the arts and culture of the nation.

Through our mandate within our sector, we continue to help make the North West a better place as arts, culture, sports and recreation play a key role in social cohesion and nation-building.

Our achievements will go a long way to ensure that we attain the vision set in the National Development Plan, and also achieve the National and Provincial priorities.

The performance as reported, is attributed to the commitment and hardwork of all staff, management, and all stakeholders.

We will ensure that we continuen to improve and help our sector to controubted towards the provincial economy.

M.C MĂINE MEMBER OF EXECUTIVE COUNCIL DEPARTMENT: ARTS, CULTURE, SPORTS AND RECREATION









4. REPORT OF THE ACCOUNTING OFFICER



Head of Department

Mr Itumeleng Mogorosi

The Department hereby presents the Annual Report for the 2023/24 Financial Year, which reflects progress against the plans set for the year. We have an honour to report that the department has improved its audit outcomes from the unqualified audit opinion with material finding on 2022/23 to a **Clean Audit Opinion in 2023/24.** The outcome is summarised as follows:

- Annual Financial Statements No material findings.
- Annual Performance Report No Material findings on the reported performance information for the selected indicators.
- Compliance No material non-compliance with selected legislative requirements.

The overall improvement is as a result of the hard work and commitment of the Departmental Management, as well as all officials in ensuring that there is compliance to policies, processes, and systems of internal controls that have been established. In our quest to ensure sound management, administration, and governance, there is a significant culture shift driven from the Executive Leadership, and zero tolerance to fraud, corruption, and non-compliance.

The performance recorded in respect of various programmes has contributed to our key mandate of Arts, Culture, Heritage, Language, Sport, and Recreation Management. Our obligation to identify, develop, and support talent of artists and athletes, as well as ensuring that we attain Social Cohesion and Nation Building, by contributing towards achievement of the priorities as evidenced by the following summary achievements:

- Hosted a dialogue for an inclusion of Man & boys against Gender Based Violence.
- Awareness Campaigns on Women's Rights and GBVF Dialogue
- Self Defence GBVF Women's Month event held.
- Dialogue with elderly people on Gender Based Violence and Femicide









- Gender Based Violence and Femicide and Human Trafficking Dialogue held.
- 16 days of activism against gender Based Violence held
- Gender Based Violence and Femicide leojwa le sale metsi held.
- Partnered with Indonesian Embassy in implementing the Batik and Jewellery training.
- Hosted the Deaf awareness day at Klerksdorp on the 22 September 2023.
- Purchased four (4) sound system for each district, 2 cameras for Ramatlabana and North West Community Arts Centers
- Appointed 30 young creative placed at different community art centres through National Department of Sport, Arts and Culture.
- Supported the Mama Ruth Mompati pilgrimage that was held at Vryburg 0n the 14th September 2023.
- Supported a few requests on heritage day celebrations (Bakgatla Heritage Day, Motheo wa Bakwena, Boshoek Heritage Day celebration, Ratlou Heritage Arts Festival and Motswana Ikitse Heritage Day).
- The Department hosted the Annual Mahika Mahikeng Cultural Programme
- Placed 51 artists in schools in all four districts.
- Completed the project of delivery and installation of modular structure to establish a library in Uitkyk village in Moses Kotane Local Municipality.
- Literacy/Heritage month programme was held in September in Reagile library (Kgetlengrivier Local Municipality).
- Office of the Premier continued to roll out Internet/Wi-Fi service in community libraries with a total of 92 community libraries connected.
- The Mmatau library was also provided with custom made furniture to the value of R1, 396 000.00.
- Celebrated the South African Library Week in partnership with Moretele Local Municipality on the 19th of March 2024.
- Officially opened Rekgaratlhile Community library under Naledi Local Municipality on the 19th March 2024.
- The Department managed to successfully host the Provincial Indigenous games which eventually selected a team to represent the Province at National Indigenous Festival.
- The Province managed to support about 128 Netball Players to participate in the National Spar Championship which were held in Bojanala District.









- Through academy, 100 coaches, administrators and managers have been trained in scientific support, nutrition to be able to develop athletes to reach maximum performance and turning them in elite athletes.
- Managed to deliver the team to the National Schools Winter Games Championships of 9 (nine) codes (Football, Netball, Rugby, Tennis, Volleyball, Hockey, Chess, Kho-Kho and Juk-Skei) with a total number of 283 athletes (only) 152 (one hundred and fifty two) girls and 131 one hundred and thirty one) boys. About 103 (one hundred and three) schools from North West Province were represented at the National Championships.
- In support to women's month celebration, the Department in partnership with African Child promotion hosted a successful women boxing championship in Matlosana local municipality.
- National youth camp in Warthog adventure camping site at Brits from December 3 to the 8th of December was hosted by the Department in partnership with National Department of Sports, Arts and Culture.
- The Department managed, in collaboration with the Department of Education, participated in the National Summer School Championships held in Gauteng and obtained position 4 overall.
- Hosted the successful Provincial Sports Awards to honour men and women who excelled well in different sporting codes on the 18th of November 2023.
- Successfully hosted the Provincial Primary and high school athletes which represented North West Province at National Athletic Championship.

The departmental achievements could not have been possible without the involvement of key stakeholders in all areas of our work (artists structures, sport structures, departmental committees and entities, provincial departments, and local government sector.

The department has invested significantly in the development of the youth, to a point where they have made a mark both nationally and international competitions and platforms.

Our investment in Human Capital Development contributed to the successes, as we continued to empower our staff through bursaries and short courses so that they can serve our communities more effectively. Our programmes of internships and learnerships are a bedrock to the development of our youth and their chances to find employment. They spark a game changer desperately needed in our society.









Finally, as shown in our progress report, what underpins our work is the development and fasttracking of our artists and athletes at various levels.

We will continue to deliver services in line with our legislated mandate, we will institute timely interventions in areas where have not adequately performed, and increase the speed at which we render services. We appreciate the contribution of everyone who was involved in the course of execution of our responsibilities in the 2023/24 financial year, and look forward to further improvements on service delivery, performance and spending in the future.

Overview of the financial results of the department

Departmental receipts

| | 2023/2024 | | | 2022/2023 | | |
|--|-----------|-------------------------------|--------------------------------|--------------|-------------------------------|--------------------------------|
| Departmental receipts | Estimate | Actual Amount Collected | (Over)/Und er Collection | Estimat e | Actual Amount Collected | (Over)/Und er Collection |
| | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 |
| Sale of goods and services other than capital assets | 1 000 | 1 462 | 462 | 700 | 1 384 | 684 |
| Transfers received | 0 | 0 | 0 | 0 | 0 | 0 |
| Fines, penalties and forfeits | 0 | 0 | 0 | 0 | 0 | 0 |
| Interest, dividends and rent on land | 0 | 0 | 0 | 0 | 0 | 0 |
| Sale of capital assets | 0 | 0 | 0 | 0 | 0 | 0 |
| Financial transactions in assets and liabilities | 0 | 2 228 | 2 228 | 0 | 630 | 630 |
| Total | 1 000 | 3 690 | 2 690 | 700 | 2 014 | 1 314 |











Programme Expenditure

| Programme Name | 2023/2024 | | 2022/2023 | | | |
|---------------------------------|----------------------------|---------------------------|---------------------------------|----------------------------|---------------------------|-------------------------------------|
| | Final Appropriati on | Actual Expenditu re | (Over)/Unde r Expenditure | Final Appropri ation | Actual Expenditu re | (Over)/Un der Expenditu re |
| | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 |
| Administration | 141 701 | 139 019 | 2 682 | 122 453 | 119 905 | 2 548 |
| Cultural Affairs | 232 306 | 226 962 | 5 344 | 249 519 | 241 502 | 8 017 |
| Library and Archive Services | 200 927 | 178 876 | 22 051 | 216 729 | 180 549 | 36 180 |
| Sports and Recreation | 189 315 | 185 710 | 3 605 | 188 689 | 183 689 | 4 683 |
| Total | 764 249 | 730 567 | 33 682 | 777 073 | 725 645 | 51 428 |

Departmental Reasons for over and under variances

a) Compensation of Employees

The spending on Compensation of Employees was 99 per cent with an under variance of 1 per cent. The under variance of 1 per cent was due to savings on filling of vacant positions.

b) Goods and Services

The spending as at end of March was 96 per cent with an under variance of 4 per cent. The underspending is attributed to fixed costs of R1.2 million, postponed events amounting to R2.7 million and R2.8 million non-delivery of Library materials.

c) Transfers and Subsidies

The spending is 97 per cent with an under variance of 3 per cent. The underspending is due to non-transfer to Non-Profit Institutions and Municipalities which were non-compliant.











d) Buildings and other fixed structures

Spending is low on 65 per cent due to incomplete on-going and new projects not yet started. 14 projects were planned for completion, implemented for the 2023/24 financial year (8 brick and mortar and 6 modular structures) to date only 2 modular structures are completed.

Challenges with completion of projects is due to slow appointment of contractors by implementing agents, delays in certification of invoices by consultants, community unrests, poor performing contractors etc. 3 projects were referred for implementation by DPWR to IDT, projects have not started due to ongoing engagements of contracting. Delays in submission of final accounts by DPWR.

e) Capital Assets

- Machinery and Equipment

The spending is 92 per cent of the allocation with an under variance of 8 per cent and the saving was R335 thousand.

Roll Overs

The department applied for a rollover of R11 878 million for capital projects

| Programme | | Roll-Over R'000 | Projects |
|------------------|--------------|-----------------|-------------------------------------|
| Library and | Capital | 9 492 | Wolmaranstadt |
| Archive Services | projects | | Dinokana |
| | | | Mmatau Community Library |
| | | | Migdol Community Library |
| | | | Matlosana Ext Community Library |
| | | | Boitumelong/ Coverdale |
| | | | Bodibe Community Library |
| | | | Haartebeespoordam Community Library |
| | | | Reagile Community Library |
| Library and | Goods and | 2 366 | Library Material |
| Archive Services | services | | Library Books and detector |
| | Asset for | | Library computers |
| | distribution | | |
| 7074 | | | |
| TOTAL | | 11 878 | |









Unauthorised Expenditure

None

Fruitless and Wasteful Expenditure

Fruitless expenditure incurred for current year is R60 thousand. The amount consists of no show of officials to meetings.

Steps taken to address and prevent a recurrence.

Cases are referred to Loss control committee to investigate and recommend for write off of recovery.

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

Current Irregular expenditure is R6.400 million which relates to recurring contract (Manthe Sports Complex). The following steps are in place to prevent Irregular expenditure:

- Termination of contracts
- Compliance check lists and policies
- Financial delegations
- Loss control function to investigate irregular expenditure cases

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: 22 August 2024

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 2024.

Yours faithfully

ACCOUNTING OFFICER NAME: MR I.S. MOGOROSI

DATE: 22 August 2024









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



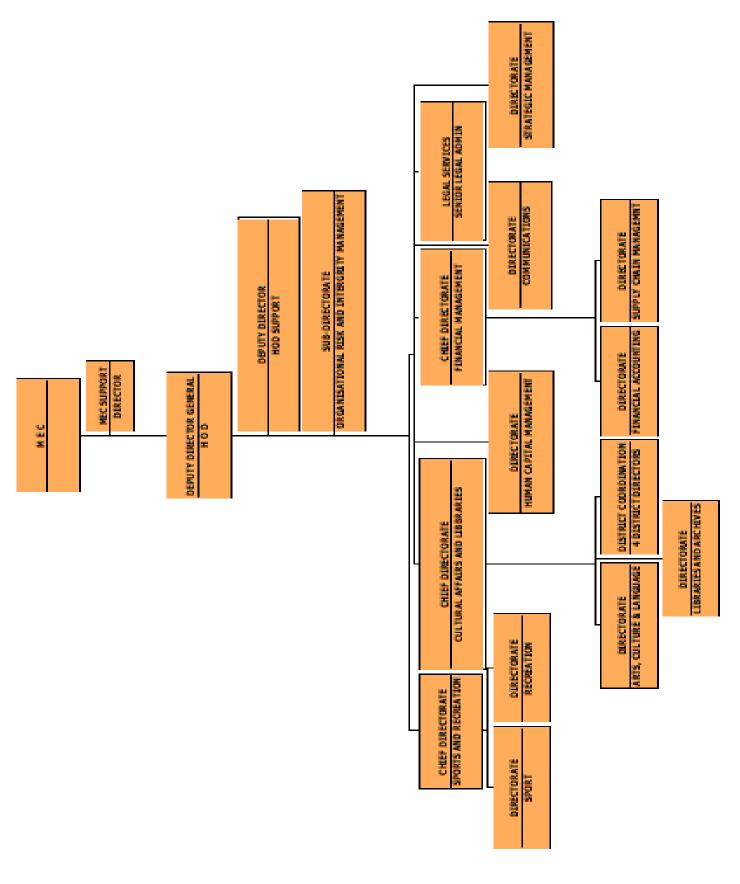








8. ORGANISATIONAL STRUCTURE FOR DEPARTMENT OF ARTS, CULTURE, SPORTS AND RECREATION











9. ENTITIES REPORTING TO THE MEC

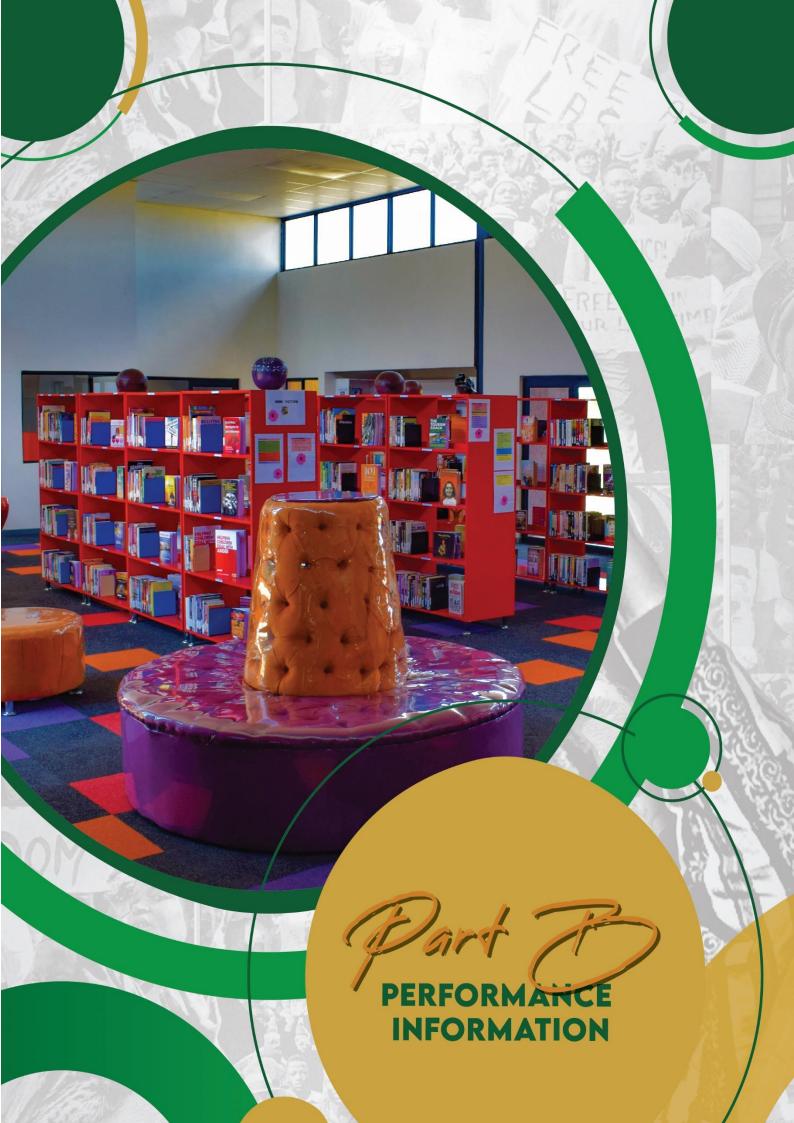
The table below indicates the entities that report to the MEC

| Name of Entity | Legislative Mandate | Financial Relationship | Nature of Operations |
|-------------------------|------------------------------|---------------------------|-------------------------|
| | | R'000 | |
| Mmabana Arts, Culture | MACSF Act, Act no.7 of 2000. | 133 177 | Sport, Arts & Culture |
| and Sport Foundation | | | activities. |
| Provincial Heritage | PHRA Act of 2004 | 2 670 | Heritage activities |
| Resources Agency | | | |
| Klein Marico recreation | Chapter 19 of the PFMA | 9 566 | To provide |
| centre | | | recreational facilities |
| Noyons and Donkervleit | Chapter 19 of the PFMA | 5 980 | To provide |
| Recreation Centers | | | recreational facilities |
| Provincial Language | Administration | 1 423 | Language Activities |
| Services | | | |
| NW Geographical Names | SA Geographical Names | 553 | Community |
| | Council Act, 19989 (Act No. | | Consultations on |
| | 118 of 1998) | | names Change in the |
| | | | Province |













1. AUDITOR GENERAL'S REPORT: PREDETERMINED OBJECTIVES

See report in PART F

2. OVERVIEW OF DEPARTMENTAL PERFORMANCE

2.1 Service Delivery Environment

- The department remains one important avenue in addressing all aspects of communities, and to give support both financially and non-financially to artists. The sector has not yet fully recovered from the effects of Covid as some structures and formations still find it difficult to sustain their creative and cultural ideas in a form of events, productions and general sustainability of their organisations.
- The department continues to partner with sector departments and stakeholders in its endeavour to deliver quality service to the North West Community. The department continues to implement programmes that deal with GBV in trying to curb the cases reported for GBV.
- The available budget continues to be inadequate to respond to all the needs of the Creative and Cultural sector, and the demands grow higher every year.
- The nonparticipation of other ethical groups, such as Indians, coloureds and white communities in the departmental activities negatively affects the department's objective to achieve a transformed and social cohesive nation.
- The arts, Culture and Heritage programme enable us to achieve the sense of belonging, through the social cohesion programmes that are implemented through community conversations and commemoration of historical days.
- The mandate of the Department is amongst others to deliver sport and recreation in the North West Province and therefore the Department has, in the period under review managed to provide the following services:
- To deliver school sport programs in partnership with Department of Education by taking learners through district, provincial and national participation.
- Training for administrators, coaches and Umpires in schools, clubs and hubs to deliver and improve sport and recreation in the province.
- Through employing sport coordinators, the department aims to empower youth in delivering sport and recreation program at local municipalities.
- Delivery of sport equipment and attires to clubs, hubs and schools.









- Participation of clubs, learners and community members in sport and recreation activities.
- Delivery of youth camps in order to improve social cohesion.
- Support the 5 academies through the North West Academy of Sport.
- Deliver Disability sport with all the federation.
- Support to athletes to participate in international events.

The challenge faced by the department is still the high demand of services from Federations, NGO's and community members with regard to support. The Department has to ensure through delivering of it output indicators that all community members regardless of gender, youth, disability, male and female have access to all sporting codes and facilities in the Province.

In order to deal with such challenge, the department engages with federations through the Provincial Sport Confederation to come up with a solution on how we can partner on some of the activities. The lack of sport facilities and maintenance thereof is still a challenge for the province. The department has encouraged municipalities to apply for the construction and maintenance of sport facilities through the municipal infrastructure grant.

With regard to sport and recreation, the South African economic crisis continues to have an impact on the sport and recreation budget. During the year under review, the heavy reliance on the Mass Participation and Sport Development Conditional Grant by the province continues to be a challenge. The department does not receive an adequate equitable share to implement programmes, as the allocation of voted funds is mostly utilised for administration and compensation. This situation also has the potential to impact negatively on the job security of support staff at both the district and local level, because the majority of junior personnel at those levels are employed through the 6% share that is provided by the conditional grant.

With regard to programmes, the department has been able to implement school sport up to National Championship, programs that were delivered include the summer, winter, autumn Championships as well as National Primary and Secondary athletics.

In relation to recreation, the youth were able to participate in big walks, recreation day, mass aerobics, heritage indigenous games, National recreation day etc. Club Development were able to support the Netball Trophy tour, Rugby world cup, and sponsored public viewing areas during the following international sport events for the 2023 Netball World Cup and 2023 Rugby World Cup whereby we saw the Springboks defend the Rugby world cup trophy.

With regard to promoting sport tourism the Department in collaboration with the N12 organisers and other stakeholders such as Athletic North West Central, JB marks municipality and tourism









department hosted the second phase of N12 marathon on the 21st of October 2023 in Potchefstroom.

The situation in the province with regards to delivery of library services remains the same, as concurrent function of the Department and local municipalities. Community Library Services Grant Framework stipulates that the Department must submit the strategy and report of the progress of the function shift. The Department is expected to take full responsibility of the library function and relieve local municipality of what is considered an unfunded mandate. The Department does not have sufficient funding to take full responsibility of the function at once hence phased approach is ideal. The priority is to have an approved Departmental structure with full complement of the provincial library service.

The archives and records service in the province is still guided by the national legislation, the Archives and Records Services Act of 1996. Guided by the National Legislation the government institutions in the province are supported and guided to implement sound records management principles that enable the control of public records from the moment of their creation to their ultimate archiving for use by future generations. Mandatory records management inspections were conducted in twelve (12) selected government institutions and records management workshops were conducted in five (5) different institutions to educate not only records practitioners but also reaching managers and official who involved with creating of records.

In the reporting period the Department increased access to library and information service with the completion and opening of Southey, Dr RS Mompati (Tlapeng) and Rekgaratlhile library. A total of 112 libraries were operational at the end of the reporting period. The library services were also enhanced with the provision of internet and Wi-Fi service. In total ninety eight (98) libraries were connected.

Archives services are used by small number of people and community libraries as well are not fully utilised. Public awareness programmes were rolled out in archives and libraries as a measure to raise awareness and promote the use of the services in the provinces. Five (5) programmes were rolled out about archives and twelve (12) were rolled out in libraries. Oral history programmes were conducted to raise awareness of this important method of documenting and preserving the history of the previously marginalised communities. The









awareness programmes reached various groups of people in the community i.e. learners, educators, traditional authorities, the youth, the elderly and people with disabilities.

The archives repository was fully operational and up to 59 enquiries were handled with 42 walk in researchers received.

The challenges with delivery of library and information services in the province is that there is still a high demand for the service. The slow progress with implementation of the building projects is affecting service delivery but also the state of some of the buildings accommodating libraries are not in good condition leading to closure of such libraries. There was a total of eight (8) libraries were closed due to the deteriorating state of the buildings. There are number of libraries that are accommodated in alternative spaces like community halls and unused municipality buildings which are no longer in a good state. The Department will prioritise such libraries to be relocated into modular structures as the cost effective method to provide alternative accommodation for the libraries that are in bad condition.

The community libraries were among the institutions affected by the rolling blackout in the country. In the past year the installation of power back system in community libraries was introduced but due to financial constraints only a few were provided. The numbers will increase in the next financial year to counter the disruption of services whenever there is electricity cut.

2.2 Service Delivery Improvement Plan

| Main services | Beneficiaries | Current/actual | Desired standard | Actual |
|-------------------|---------------|---------------------|------------------|-----------------|
| | | standard of service | of service | achievement |
| To promote | Communities | Time: 12 months | 06 Community | 02 Community |
| multilingualism, | | | Libraries to be | Libraries build |
| redress past | | | developed | |
| linguistic | | | | |
| imbalances and | | | | |
| promote the | | | | |
| development of | | | | |
| previously | | | | |
| marginalised | | | | |
| ;languages | | | | |
| inclusive of Sign | | | | |
| Language in the | | | | |
| Province | | | | |

Main services and standards









Batho Pele arrangements with beneficiaries (Consultation access etc.)

| Current/actual | Desired arrangements | Actual achievements |
|----------------------------|---|---|
| arrangements | | |
| Consultation | Meetings with relevant stakeholders Conduct road shows. | Five meetings held |
| Redress | Improve through print, social and electronic media, Pamphlets and posters. | Partially achieved print media, electronic, pamphlets and posters |
| Access | Information desks at Service Points and Municipalities. | Partially achieved |
| Courtesy | Conduct Customer satisfaction survey and use of suggestion boxes. | Customer survey not conducted during the period of reporting including effective utilisation of the suggestion boxes. |
| Openness & transparency | Publication of Annual Reports, Strategic Plans and Infrastructure management plan. | Targets achieved. |
| Information | Posters and Pamphlets distributed to communities regarding services we provide. | Target partially achieved. Pamphlets and posters are distributed on quarterly basis regarding the departmental programmes. |
| Value for money | Establishment of focus groups between department of public works, Provincial treasury to address challenges for projects delivery timeframes. | Partially achieved: Regular meetings with public works and infrastructure unit are held to address challenges regarding timeous completion of projects. |

Service delivery information tool

| Current/actual information tools | Desired information tools | Actual achievements | | | |
|----------------------------------|---------------------------|---------------------|--|--|--|
| Not Implemented | N/A | N/A | | | |









Complaints mechanism

| Current/actual complaints mechanism | Desired complaints mechanism | Actual achievements |
|---|--|--|
| The Department has suggestion boxes at Head Office and Districts The Department is using media platform as a means of communicating with citizens/ service beneficiaries | The Department to ensure that suggestion boxes that have been distributed are utilised by clients to the fullest. The department to develop a complaints register and to review it regularly. The department to establish a committee to monitor the complaints register and to provide feedback to management | Several complaints were received through social media and were attended by the relevant unit manager and the actual number were recorded. |

2.3 Organisational Environment

The organisational structure of the Department is currently under review. This review is aligned to the Department's strategic mandate of provincializing the Library Services within the Province. In addition, the review also seeks to address the need for the Provincial Archive services to be automated. Consultation with all relevant stakeholders and external parties has taken place, and inputs have been incorporated into the proposed structure.

The process of reviewing the Departmental structure is at an advance stage. The ideal envisaged structure of the Department may be impeded due to budgetary constraints, however the Department is considering alternatives to address these challenges.

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 | | | | |
| | Improved audit opinion | Unqualified audit opinion over the past 3 years without | | | | |
| | | material findings on financial statements. | | | | |
| Sound and ethical | Number of interventions | 28 interventions conducted to implement the NSP on | | | | |
| governance | conducted to implement the | Gender Based Violence and Femicide, against a set MTSF | | | | |
| | NSP on Gender Based | target of 36, i.e., 78%. | | | | |
| | Violence and Femicide | | | | | |
| National Priority : Economic transformation and job creation | | | | | | |
| Outcomes | Outcome indicator | Performance | | | | |
| | Job opportunities created in | A total of 2 598 Job opportunities were created in the Arts, | | | | |
| Access to economic | the Arts, Culture, Sports and | Culture, Sports and Recreation Sector, against a set MTSF | | | | |
| opportunities by | Recreation Sector; | target of 2 398, i.e. 108%. | | | | |
| communities | Capacitated practitioners in | A total of 1 680 practitioners in the Arts, Culture, Sports and | | | | |
| | the Arts, Culture, Sports and | Recreation Sector were capacitated, against a set MTSF | | | | |
| | Recreation Sector | target of 800, i.e. 210%. | | | | |
| | Increased access to Arts, | The Department enabled access by 32 267 Arts, Culture, | | | | |
| Developed Arts, | Culture, Sports and | Sports and Recreation practitioners to the activities, against | | | | |
| Culture, Sports and | Recreation activities | a set target of 61 106, i.e. 53%. Progress requires | | | | |
| Recreation | | interventions for improvement. | | | | |
| National Priority : Social cohesion and safe communities | | | | | | |
| Outcomes | Outcome indicator | Performance | | | | |
| Developed Arts, | Social Cohesion initiatives | The Department implemented 503 initiatives to improve | | | | |
| Culture, Sports and | implemented to improve | nation building, against a set target of 487, i.e. 103%. | | | | |
| Recreation | nation building | | | | | |











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 1.1,1.2, 1.3, 1.4, 1.5, & 1.6
- Access to economic opportunities by communities
- Output indicators 1.7.

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 department is contributing towards job creation through short to long term employment contracts in the Arts, Culture, Sports and Recreation Sector, this is in line with the departmental outcome on Access to economic opportunities by communities.









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

| Programme: Management and Administration | | | | | | | | |
|---|--|--|--|--|------------------------------------|--|---|---|
| Outcome | Output | Output Indicator | Actual Achieve ment 2021/ 2022 | Actual Achieve ment 2022/ 2023 | Planned Target 2023/ 2024 | Actual Achieve ment 2023/ 2024 | Deviation from planned target to Actual Achievem ent for 2023 /2024 | Comment on deviations |
| Sound and ethical governanc e | External Audit action plans implement ed | 1.1 Percentage of external audit action plans implemented | New | New | 100% | 89% | -11% | Manthe project attained practical completion, final completion to be as per contract. |
| | National Strategic Plan (NSP) interventio ns implement ed | 1.2 Number of interventions conducted to implement the National Strategic Plan (NSP) on Gender Based Violence and Femicide | New | 12 | 16 | 16 | 0 | N/A |
| Sound and ethical governanc e | Turnaroun d time for invoices paid | 1.3 Percentage of compliant creditors paid within 30 days | New | New | 100% | 100% | 0% | N/A |
| | Annual Performan ce | 1.4 Number of Annual Performance | New | New | 01 | 01 | 0 | N/A |









| | Reports | Reports | | | | | | |
|-------------|-------------|----------------|------|------|-------|------|------|--------------------------|
| | compiled | compiled | | | | | | |
| | Litiantinan | 4.5 | Naur | Name | 1000(| 470/ | 000/ | Figuliantian of |
| | Litigations | 1.5 | New | New | 100% | 17% | -83% | Finalisation of |
| | resolved | Percentage | | | | | | cases depends |
| | | of litigations | | | | | | on external |
| | | resolved | | | | | | stakeholders |
| | | | | | | | | and processes |
| | | | | | | | | (state attorney, |
| | | | | | | | | court, |
| | | | | | | | | applicants). |
| | A | 4.6 | Naur | Name | 1000(| 050/ | 50/ | Derferreese |
| | Assessed | 1.6 | New | New | 100% | 95% | -5% | Performance |
| | employee | Percentage | | | | | | assessments |
| | S | of employee | | | | | | not concluded |
| | | assessed | | | | | | due to various |
| | | | | | | | | reasons such |
| | | | | | | | | as transfers, |
| | | | | | | | | promotion and |
| | | | | | | | | terminations. |
| 2. Access | Job | 1.7 Number | 500 | 431 | 520 | 822 | +302 | Additional jobs |
| to | opportuniti | of job | 000 | 101 | 020 | 022 | | created during |
| economic | es created | opportunities | | | | | | the AFCON, |
| opportuniti | for Youth, | created | | | | | | Mahika- mahikeng |
| es by | Women | created | | | | | | (activation and |
| communiti | and | | | | | | | main event), National |
| | | | | | | | | Freedom Day. |
| es | People | | | | | | | |
| | with | | | | | | | |
| | Disabilitie | | | | | | | |
| | S | | | | | | | |

* Take note: in the approved 2023/24 APP the column on the MTEF table on outer year 2025/26 has been

omitted but has no impact on reporting.











Linking Performance with Budget

Sub-programme expenditure

| Programme | | 2023/2024 | | | 2022/2023 | |
|---------------|-----------|------------|-------------|--------------|------------|------------|
| Name | Final | Actual | (Over)/Unde | Final | Actual | (Over)/Und |
| | Appropria | Expenditur | r | Appropriatio | Expenditur | er |
| | tion | е | Expenditur | n | е | Expenditur |
| | | | е | | | е |
| | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 |
| Office of the | 11 795 | 11 634 | 161 | 12 520 | 12 237 | 283 |
| MEC | | | | | | |
| Corporate | 129 906 | 127 385 | 2 521 | 109 933 | 107 668 | 2 265 |
| Services | | | | | | |
| Total | 141 701 | 139 019 | 2 682 | 122 453 | 119 905 | 2 548 |
| | | | | | | |

Strategy to overcome areas of underperformance

Indicator 1.1

• The project will be handed over once the final certificate is received

Indicator 1.5

- The Legal Services Directorate is making constant follow ups with the relevant stakeholders such as the State Attorney to put pressure on them for the cases to move.
- The Directorate is also constantly monitoring the cases and taking the relevant steps to ensure that there is movement on the files.

Indicator 1.6

• Letters have been issued to applicable employees to submit for assessment.

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

• N/A

Significant Achievements for the Programme

- Implemented the following interventions in respect of the NSP on Gender Based Violence: -
- Alcohol and Substance Abuse, teenage pregnancy programme Outreach held on 30th September 2023 at Brits in Bojanala District.









- Hosted a dialogue for an inclusion of Man & boys against Gender Based Violence on the 22nd July 2023, at Kgokgole Village.
- Awareness Campaigns on Women's Rights and GBVF Dialogue on the 18th August 2023, at Mocoseng Village.
- Self Defence GBVF Women's Month event held on 1st September 2023 at Klerksdorp (Matlosana Stadium).
- Dialogue with elderly people on Gender Based Violence and Femicide on the 19th of October 2023 at Tswelelang Community Art Centre.
- Gender Based Violence and Femicide and Human Trafficking Dialogue on the 28th of October 2023 at Mmabana Taung.
- 16 days of activism against gender Based Violence on the 29th of November 2023 at Ikageng Stadium Ramotshere Moiloa Service Point.
- Rural Community Conversation on GBVF (Disability Awareness Month on the 30th of November 2023 at Ipelegeng Multipurpose Center.
- Round table community conversation on Gender Based Violence and Femicide on the 31st of January 2024 at Ngaka Modiri Molema District Ratlou Service Point Madibogo pan community hall.
- Men and boys dialogue on Gender Based Violence and Femicide mental health and seeking professional help on the 2nd of February 2024 Bojanala District Moses Kotane service point Mositoane community hall.
- Gender Based Violence and Femicide dialogue session with communities on the 9th of February 2024 at Dr Ruth Segomotsi Mompati Greater Taung service point Buxton.
- Gender Based Violence and Femicide leojwa le sale metsi on the 14th of February 2024 at Dr Kenneth Kaunda District Tshing Library.

| Ν | ON-FINANCIAL PER | RFORMANCE [2023-2 | 2024] LINKED TO BUI | DGET |
|-------------------------------|---|--|--|------------------------|
| Programme | Total number of output indicators | Number of output indicators achieved | Number of output indicators not achieved | Percentage achieved |
| Management and administration | 07 | 04 | 03 | 57% |
| administration | Final | Actual | Variance | Actual expenditure |
| | appropriation | expenditure | R'000 | as % of final |
| | R'000 | R'000 | | appropriation |
| | 141 701 | 139 019 | 2 682 | 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,

OUTCOMES, OUTPUTS, OUTPUT INDICATORS, TARGETS AND ACTUAL ACHIEVEMENTS

The department is enhancing its mandate of social cohesion and nation building through its various programmes such as organisation of events in the creative and cultural industries and hosting of community conversations / dialogues to foster social interaction.

The department is contributing towards the upliftment and self-sustenance of Practitioners through mentorship programmes and capacity building programmes. Furthermore, the department renders support to artists and structure i.e. transport, venue hire, attire /uniform, funding/Call for proposals, equipment, administration, accommodation and sound hire

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





| Programme: Arts and Culture | | | | | | | | | | | |
|--|---|---|--------------------------------------|--|--|--|--|--|--|--|--|
| Outcome | Output | Output Indicator | Actual Achieve ment 2021/22 | Actual Achiev ement 2022/2 023 | Planne d Target 2023/2 024 | Actual Achiev ement 2023/2 024 | Deviatio n from planned target to Actual Achieve ment for 2023 /2024 | Comme on deviation | | | |
| Access to economic opportuniti es by communiti es | Capacit ated Arts and Culture Practitio ners in the sector | 2.1 Number of creative industries practitioner s developed through mentorship programme s | New | 61 | 30 | 30 | 00 | N/A | | | |
| | | 2.2 Number of cultural and creative industries practitioner s developed through capacity building programme s | New | 248 | 300 | 407 | +107 | Collabor on with Nationa Arts Council o NAC capacit building worksho | | | |
| | | 2.3 Number of structures in the creative and cultural industries supported | New | 114 | 100 | 124 | +24 | Addition request from structure [see commer below] | | | |
| Access to economic opportuniti es by | Capacit ated Arts and Culture Practitio | 2.4 Number of artists placed in | 35 | 60 | 40 | 60 | +20 | Collabor on with Nationa Youth Developr | | | |









| communiti | ners in | schools per | | | | | | nt Agency |
|------------|----------|--------------|-----|-----|-----|-----|-----|-------------|
| es | the | year | | | | | | on the |
| | sector | | | | | | | Young |
| | | | | | | | | Creatives |
| | | | | | | | | programme |
| | | | | | | | | in schools. |
| | | | | | | | | |
| Developed | Organis | 2.5 Number | New | 106 | 100 | 147 | +47 | Collaborati |
| Arts, | ed | of events in | | | | | | on and call |
| Culture, | platform | the creative | | | | | | for |
| Sports and | S | and cultural | | | | | | partnership |
| Recreation | | industries | | | | | | s with |
| | | organised | | | | | | various |
| | | | | | | | | arts and |
| | | | | | | | | culture |
| | | | | | | | | stakeholde |
| | | | | | | | | rs. |
| | | | | | | | | _ |
| | | | | | | | | [see |
| | | | | | | | | comments |
| | | | | | | | | below] |
| | Commu | 2.6 Number | 88 | 98 | 80 | 105 | +25 | Collaborati |
| | nity | of | | | | | | on with |
| | convers | community | | | | | | various |
| | ations / | conversatio | | | | | | stakeholde |
| | dialogu | ns / | | | | | | rs and |
| | e | dialogues | | | | | | internal |
| | progra | implemente | | | | | | directorate |
| | mme | d to foster | | | | | | s provided |
| | implem | social | | | | | | more |
| | ented | interaction | | | | | | platforms |
| | ontou | per year. | | | | | | for the |
| | | 201 9001 | | | | | | department |
| | | | | | | | | to conduct |
| | | | | | | | | community |
| | | | | | | | | conversatio |
| | | | | | | | | |
| | | | | | | | | ns/dialogue |
| | | | | | | | | S |
| | | | | | | | | [see |
| | | | | | | | | comments |
| | | | | | | | | below] |
| | | | | 1 | | | | |









| 4 | | | | 1 | 1 | 1 | 1 | |
|------------|-----------|---------------|-----|----|----|----|----|-------------|
| | Implem | 2.7 Number | New | 24 | 20 | 20 | 0 | N/A |
| | ented | of museums | | | | | | |
| | museu | educational | | | | | | |
| | ms | programme | | | | | | |
| | educati | s | | | | | | |
| | onal | implemente | | | | | | |
| | progra | d | | | | | | |
| | mmes | ŭ | | | | | | |
| | mines | | | | | | | |
| Developed | Historic | 2.8 Number | 17 | 13 | 14 | 14 | 0 | N/A |
| Arts, | al days | of historical | | | | | | |
| Culture, | celebrat | days | | | | | | |
| Sports and | ed. | celebrated | | | | | | |
| Recreation | - Cui | concertation | | | | | | |
| reoreation | Public | 2.9 Number | New | 40 | 60 | 65 | +5 | Collaborati |
| | awaren | of public | | | | | | on with the |
| | ess | awareness | | | | | | following |
| | activatio | activations | | | | | | stakeholde |
| | ns | on the "I AM | | | | | | rs: Rikhoi |
| | | THE FLAG" | | | | | | Dance |
| | | | | | | | | Group, |
| | | | | | | | | Moribo wa |
| | | | | | | | | Tlou |
| | | | | | | | | Cultural |
| | | | | | | | | |
| | | | | | | | | group, |
| | | | | | | | | Office of |
| | | | | | | | | the |
| | | | | | | | | Premier in |
| | | | | | | | | Dr RSM |
| | | | | | | | | District, |
| | | | | | | | | Lesedi |
| | | | | | | | | Youth |
| | | | | | | | | Production |
| | | | | | | | | and |
| | | | | | | | | Ramatlaba |
| | | | | | | | | ma |
| | | | | | | | | Community |
| | | | | | | | | Arts Centre |
| | | | | | | | | led to the |
| | | | | | | | | overachiev |
| | | | | | | | | ement. |
| | | | | | | | | omont. |
| L | L | II | | l | 1 | I | I | |









| Multi- | 2.10 | 22 | 32 | 25 | 27 | +2 | Requests |
|----------|--------------|----|----|----|----|----|--------------|
| lingual | Number of | | | | | | for |
| services | multilingual | | | | | | translation |
| rendere | services | | | | | | of SOPA |
| d | rendered | | | | | | speech |
| | | | | | | | during |
| | | | | | | | opening of |
| | | | | | | | Parliament |
| | | | | | | | and |
| | | | | | | | interpreting |
| | | | | | | | services |
| | | | | | | | during the |
| | | | | | | | opening of |
| | | | | | | | Tlapeng |
| | | | | | | | and |
| | | | | | | | Southey |
| | | | | | | | community |
| | | | | | | | libraries. |
| | | | | | | | |

Indicator 2.3: Additional request for support was received from: Letsopa CAC; Gufstamy; Aganang Mododana Association; Department Business Development for 5 crafters; Batlharo ba baraki; Ramatlabama CAC; Kgotla yoo Morutlwa; M Sibanda trading; Rock of ages gospel choir; Botshelo jwa Ngwao; Popagano Botaki foundation; JZM music entertainment; Kgabo Senyatsi; Nomtiti cultural and ensemble; South African association of arts administrators; Tau tsa koma group; PANSALB; Rekhoi cultural group; Raencho Arts Education emsemble foundation and Mogomotsi Selebano.

Indicator 2.5: The department collaborated with the following stakeholders: Mo Frank crafts projects (pty)ltd; Ipelegeng CAC (2 events); Blossom and Bloom; Mmamitlwa Food and music festival; Sediba sa pholoso gospel choir; Taung annual gospel festival; Motswedi wa nkgo wa Setswana; Unity in Praise; Ladlamini foundation; Sports and recreation (10 netball trophy tours& fan park); Asinamali theatre production; She projects power; Mphebatho museum; Bojanala veterans league; Barolong boo ratshidi – kgotla yoo morutlwa; Phil masinga masters tournament; Funda Mzanzi outreach programs (5 events); Batlhako ba matutu; Shiqwan media; Lerato Sebogo creations; MotheowaBakwena foundation; Moses kotane foundation; Motown Mokgatle.

The department partnered with the following stakeholders: Kamaoentle Organization; Shadis Eventscrew; Kemelo foundation; MO2C institute; Baagi foundation; LongT foundation; Kasi movement; Itsoseng FM; Honeybee Haven; Soul Africa foundation.

Indicator 2.6 : The department collaborated with the following stakeholders: Special Programmes unit (Strategic management directorate); Motswedi wa nkgo wa Setswana; Department of Health(NMM); Leeka-Teemane local municipality; Lesedi Youth Production; Department of Health (Dr KK); Department of Social Development(4 conversations); Moses Kotane local municipality; 4 conversations held during Netball trophy fan parks and activations (Sports and Recreation directorate); Goo Morutlwa kgotla; Ratumunga bush camp; Lebotloane CAC; Steve Biko CAC; Kopano ke maatla CAC; Tswelelang CAC (2 conversations); Agisanang CAC; Ipelegeng CAC; Bray CAC.









Linking Performance with Budget

| Programme | | 2023/2024 | , | | 2022/2023 | |
|------------|-------------------|----------------------|------------------|----------------------|-----------------------|------------------|
| Name | Final Appropri | Actual Expenditur | (Over)/Und er | Final Appropriati | Actual Expenditure | (Over)/Und er |
| | ation | e | Expenditur | on | | Expenditur |
| | | | е | | | е |
| | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 |
| Management | 6 644 | 5 637 | 1 007 | 11 475 | 11 331 | 144 |
| Arts and | 191 514 | 190 383 | 1 131 | 205 219 | 204 631 | 588 |
| Culture | | | | | | |
| Museum | 16 536 | 14 522 | 2 014 | 12 878 | 10 883 | 1 995 |
| Services | | | | | | |
| Language | 12 112 | 12 098 | 14 | 13 947 | 13 686 | 261 |
| Services | | | | | | |
| Heritage | 5 500 | 4 322 | 1 178 | 6 000 | 971 | 5 029 |
| Services | | | | | | |
| Total | 232 306 | 226 962 | 5 344 | 249 519 | 241 502 | 8 017 |

Strategy to overcome areas of under-performance

• All targeted indicators were achieved

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

 The department has two (2) standardised indicators and has over performed on both that is 2.6 number of community conversations / dialogues implemented to foster social interaction per year, and 2.9 number of public awareness activation on the "I AM THE FLAG"

Significant Achievements for the Programme

- Partnered with Indonesian Embassy in implementing the Batik and Jewellery training.
- Hosted the Deaf awareness day at Klerksdorp on the 22 September 2023.
- Celebrated the International Translation Day at Mmabatho Palms Hotel on the 27th September 2023.
- Launched Ipelegeng and Kopela Community Art Centres.



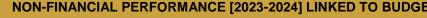






- Purchased four (4) sound system for each district, 2 cameras for Ramatlabana and NWCAC.
- Appointed 30 young creative placed at different community art centres through National Department of Sport, Arts and Culture.
- Celebrated Provincial Heritage Day held at Khunwana Village on the 28th September • 2023.
- Supported the Mama Ruth Mompati pilgrimage that was held at Vryburg On the 14th September 2023.
- Supported a few requests on heritage day celebrations (Bakgatla Heritage Day, Motheo wa Bakwena, Boshoek Heritage Day celebration, Ratlou Heritage Arts Festival and Motswana Ikitse Heritage Day).
- The Department hosted the local book clubs competition to demonstrate proficiency in Setswana, at Mmabatho Stadium.
- The Department hosted Mahika Mahikeng Kgotla event on the 7th of December 2023 at Barolong Bo Ratshidi in Mahikeng.
- The Department supported 10 events through calls for partnerships in all districts during • the month of December.
- Celebrated International Mother Tongue Day held at Groot Marico on the 21 February • 2024.
- Celebrated Black history Month that was held at Makgobistadt Tribal hall on the 17th February 2024.
- Celebrated Provincial Human Rights held at Leeudoring at Maguassi Hills service point on 26 March 2024.
- Placed 51 artists in schools in all four districts in January to April 2024.

| Programme | Total number of output indicators | Number of output indicators achieved | Number of output indicators not achieved | Percentage achieved |
|------------------|---|--|--|--|
| Cultural Affairs | 10 | 10 | 00 | 100% |
| | Final appropriation R'000 | Actual expenditure R'000 | Variance R'000 | Actual expenditure as % of final appropriation |
| | 232 306 | 226 962 | 5 344 | 98% |













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

To promote access to information and mitigate the demand for library services in the province, annually the Department is building libraries and establishing modular structures, the department is undertaking procurement of library books and furniture for community libraries and provides toys, aid and games to libraries. Also, the department is working the Office of the Premier for internet installation at libraries.

ASCR undertakes to preserve language and history through its oral history programmes which are aimed at preservation of heritage in the community.











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

| | | | Program | nme: Librar | y Service | s | | |
|--|--|---|--------------------------------------|--|--|--|--|---|
| Outco me | Output | Output Indicato r | Actual Achieve ment 2021/22 | Actual Achieve ment 2022/202 3 | Planne d Target 2023/2 024 | Actual Achieve ment 2023/202 4 | Deviatio n from planned target to Actual Achieve ment for 2023 /2024 | Comment on deviation s |
| Develo ped Arts, Culture , Sports and Recrea tion | Libraries establis hed per year | 3.1 Number of libraries establis hed per year | 01 | 03 | 06 | 02 | -4 | Madibe a Makgaban a could not be awarded practical completion certificate due to delay in electricity and water connection . 2. Dinokana community library building project is on an approved extension of time due to unexpecte d delays. |









| | Programme: Library Services | | | | | | | | | |
|-------------|---|---|--------------------------------------|--|--|--|--|---|--|--|
| Outco me | Output | Output Indicato r | Actual Achieve ment 2021/22 | Actual Achieve ment 2022/202 3 | Planne d Target 2023/2 024 | Actual Achieve ment 2023/202 4 | Deviatio n from planned target to Actual Achieve ment for 2023 /2024 | Comment on deviation s | | |
| | | | | | | | | 3. Moshana Modular library contract was terminated due to poor performan ce of the contractor. 4. Wolmaran sstad Ext 15 Library building project is on an approved extension of time due to unexpecte d delays. | | |
| | Public Awaren ess program mes | 3.2 Number of public awarene ss | New | 12 | 12 | 12 | 0 | N/A | | |









| | | | Program | nme: Librar | y Service | s | | |
|--|---|---|--------------------------------------|--|--|--|--|---------------------------------|
| Outco me | Output | Output Indicato r | Actual Achieve ment 2021/22 | Actual Achieve ment 2022/202 3 | Planne d Target 2023/2 024 | Actual Achieve ment 2023/202 4 | Deviatio n from planned target to Actual Achieve ment for 2023 /2024 | Comment on deviation s |
| | conduct ed in libraries Archival | program mes conduct ed in libraries 3.3 | 02 | 03 | 04 | 04 | 0 | N/A |
| | groups arrange d for retrieval | Number of archival groups arrange d for retrieval | 02 | | | | | |
| Develo ped Arts, Culture , Sports and Recrea tion | Public awarene ss program mes conduct ed in archives | 3.4 Number of public awarene ss program mes conduct ed in archives | New | 05 | 05 | 05 | 0 | N/A |









| | | | Progr | amme: Rec | ords and A | Archives | | |
|-------------|---|---|--|--|--|--|---|--|
| Outco me | Output | Output Indicato r | Actual Achiev ement 2021/2 2 | Actual Achieve ment 2022/202 3 | Planne d Target 2023/2 024 | Actual Achieve ment 2023/202 4 | Deviation from planned target to Actual Achievem ent for 2023 /2024 | Comment on deviation |
| | Oral history program mes conducte d | 3.5 Number of oral history program mes conducte d. | 06 | 03 | 04 | 05 | +1 | Invitation by the Department of Education to conduct oral history workshop for Educators. |
| | Records manage ment systems impleme nted | 3.6 Number of approved records classifica tion systems allocated with disposal authority | 06 | 07 | 07 | 07 | 0 | N/A |
| | Records manage ment systems inspectio n | 3.7 Number of records manage ment inspectio | New | New | 12 | 12 | 0 | N/A |









| | | ns | | | | | | |
|---|----------|----------|-----|-----|----|----|----|----------------|
| | | conducte | | | | | | |
| | | d | | | | | | |
| _ | | | | | | | | |
| | Records | 3.8 | New | New | 04 | 05 | +1 | Workshop |
| | manage | Number | | | | | | conducted on |
| | ment | of | | | | | | request by the |
| | worksho | records | | | | | | Department of |
| | ps | manage | | | | | | Education. |
| | conducte | ment | | | | | | |
| | d | worksho | | | | | | |
| | | р | | | | | | |
| | | conducte | | | | | | |
| | | d | | | | | | |
| | | | | | | | | |

Linking Performance with Budget

| Programme | | 2023/2024 | | | 2022/2023 | | | | |
|------------|---------------|---------------------|-------------|---------------|-------------|--------------|--|--|--|
| Name | Final | Actual (Over)/Under | | Final | Actual | (Over)/Under | | | |
| | Appropriation | Expenditure | Expenditure | Appropriation | Expenditure | Expenditure | | | |
| | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 | | | |
| Management | 6 371 | 5 951 | 420 | 6 063 | 5 783 | 280 | | | |
| Library | 185 436 | 164 538 | 20 898 | 201 909 | 166 648 | 35 261 | | | |
| Services | | | | | | | | | |
| Archives | 9 120 | 8 387 | 733 | 8 757 | 8 118 | 639 | | | |
| Total | 200 927 | 178 876 | 22 051 | 216 729 | 180 549 | 36 180 | | | |











Strategy to overcome areas of under-performance

Indicator 3.1

- 1. Contractor has submitted a revised schedule for Madibe a Makgabane.
- 2. Dinokana community library building project: Intervention with DPWR is pending.
- 3. Moshana Modular structure project: Project will be carried over to 2024/25. Infrastructure Unit is busy with the Bills of Quantities to go out on tender to appoint the contractor.
- 4. Wolmaransstad Ext 15 Library building project: Extension of time granted for project to be completed June 2024.

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

- Out of six (6) libraries only two libraries were completed in the reporting period.
- All five (5) planned public awareness programme in archives were achieved.

Significant Achievements for the Programme

- Completed the project of delivery and installation of modular structure to establish a library in Uitkyk village in Moses Kotane Local Municipality.
- In July the event was held in Tswelelang (Maquassi-Hills Local Municipality) as part of Mandela month and to promote ICT in libraries.
- In August a women's month event was held in Khunwana library (Tswaing Local Municipality).
- Literacy/Heritage month programme was held in September in Reagile library (Kgetlengrivier Local Municipality).
- Internet /Wi-Fi service in community libraries was launched during the event of official opening of the libraries of Southey and Dr Ruth S Mompati. The service of internet and Wi-Fi in community libraries is provided by the Office of the Premier and is being rolled out to all community libraries in the province.at the end of reporting period.
- October month Senior Citizens programme was held in Promosa Community Hall in Promosa (JB Marks Local Municipality).
- 16 Days of Activism against GBV was held in Migdol community library as part of the 16 Days of Activism Month library promotional programme (Mamusa Local Municipality).









- December month of World Aids Day was held in Wenzeldam Holiday Resort, Swaizer-Reneke (Mamusa Local Municipality).
- R2, 172m was spent on procurement of library furniture for Uitkyk community library and Ngaka Modiri Molema District library.
- Office of the Premier continued to roll out Internet/Wi-Fi service in community libraries with a total of 92 community libraries connected.
- A Library orientation activity was held in Tlakagmeng Community Library to raise awareness mainly for learners on the how to search information in a library as well as reading awareness.
- The Mmatau library was also provided with custom made furniture to the value of R1, 396 000.00.
- Officially opened Rekgaratlhile Community library under Naledi Local Municipality on the 19th March 2024.
- Celebrated the South African Library Week in partnership with Moretele Local Municipality on the 19th of March 2024.

| Programme | Total number of output indicators | Number of output indicators achieved | Number of output indicators not achieved | Percentage achieved |
|-------------------------|---|--|--|--|
| Library and Archives | 08 | 07 | 01 | 88% |
| | Final appropriation R'000 | Actual expenditure R'000 | Variance R'000 | Actual expenditure as % of final appropriation |
| | 200 927 | 178 876 | 22 051 | 89% |









4.4

Department of Arts, Culture, Sports and Recreation



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, in collaboration with local municipalities in the four districts of the provinces, organized fan parks and public viewing areas for the 2023 rugby world cup and 2022 African cup of nation's edition.

North West Department of Arts, Culture, Sports and Recreation successfully hosted the second phase of N12 marathon on the 21st of October 2023. The marathon included 21km and 5km run and provided opportunities for athlete's development while promoting involvement of SMMEs in sports, the marathon also serves as an entry to the Comrades marathon.











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

| Programme: Sports and Recreation | | | | | | | | |
|--|---|---|--------------------------------------|--|--|--|---|--|
| Outcome | Output | Output Indicator | Actual Achievem ent 2021/22 | Actual Achievem ent 2022/202 3 | Planned Target 2023/2024 | Actual Achievem ent 2023/202 4 | Deviation from planned target to Actual Achievem ent for 2023 /2024 | Comment on deviations |
| Access to economic opportuni ties by communit ies | Staff employ ed through conditio nal grant and PRORE C Allocati on | 4.1 Number of sport activity coordinat ors contracte d | 76 | 72 | 65 | 65 | 00 | N/A |
| Develope d Arts, Culture, Sports and Recreatio n | Trained sports and recreati on people | 4.2 Number of people trained in sports and recreatio n program mes | 832 | 747 | 600 Schools:12 0 Hubs:60 Clubs:120 | 848 120 200 161 | +248 0 +140 +41 | Refer to below sub- categories. N/A Additional participants attended due to marketing of department al services. |
| | | | | | | | + 4 | attended due to |









| | | | | | | | marketing of department al services. |
|--|---|-----|--------|-------------------|--------|--------|---|
| | | | | Academies: 300 | 367 | +67 | Additional participants attended due to marketing of department al services. |
| Support ed learners in school sport | 4.3 Number of learners participat ing at the district school sport tourname nts | NEW | 11 317 | 11 362 | 12 611 | +1 249 | Additional learners participated in the district school sports tournaments due to interest from schools. |
| Support ed sports and recreati on structur es | 4.4 Number of athletes supporte d by sport academi es | 600 | 655 | 500 | 539 | +39 | Additional athletes were supported by academies due to competition s/need for high performanc e and medical support. |
| Support provide d to | 4.5 Number of | 97 | 233 | 246 | 280 | +34 | Refer to below sub- categories. |







| athletes | schools, | Schools - | 129 | +9 | Due to the |
|----------|-----------|-----------|-----|-----|--------------|
| and | hubs, | 120 | | | equipment |
| structur | clubs | | | | provided at |
| es | provided | | | | Netball |
| | with | | | | World cup |
| | equipme | | | | tour. |
| | nt and/or | | | | |
| | attire as | Hubs-24 | 35 | +11 | Due to the |
| | per | | | | equipment |
| | establish | | | | provided at |
| | ed norms | | | | Netball |
| | and | | | | World cup |
| | standard | | | | tour. |
| | S | Clubs-102 | 116 | +14 | Due to the |
| | | | | | equipment |
| | | | | | provided at |
| | | | | | ' Netball |
| | | | | | World cup |
| | | | | | tour. |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | 1 |

Linking Performance with Budget

| Programme | | 2023/202 | 4 | | 2022/2023 | |
|--------------|---------|------------|------------|-------------|-------------|----------|
| Name | Final | Actual | (Over)/Und | Final | Actual | (Over)/U |
| | Approp | Expenditur | er | Appropriati | Expenditure | nder |
| | riation | е | Expenditur | on | | Expendit |
| | | | е | | | ure |
| | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 |
| Sports | 94 401 | 93 022 | 1 379 | 76 202 | 73 914 | 2 288 |
| School Sport | 45 028 | 44 513 | 515 | 47 434 | 46 679 | 755 |
| Recreation | 28 108 | 26 432 | 1 676 | 28 637 | 28 089 | 548 |
| Management | 21 778 | 21 743 | 35 | 36 099 | 35 007 | 1 092 |
| Total | 189 315 | 185 710 | 3 605 | 188 372 | 183 689 | 4 683 |









Strategy to overcome areas of under-performance

• All targeted indicators were achieved

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

The department had the following four (4) standardised output indicators and they were all achieved

- Number of people actively participating in organised sport and recreation
- Number of schools, hubs and clubs provided with equipment and/or attire as per the established norms and standards.
- Number of athletes supported by the sport academies
- Number of learners participating at the district school tournaments

Significant Achievements for the Programme

- The Department managed to successfully host the Provincial Indigenous games which eventually selected a team to represent the Province at National Indigenous Festival.
- In support to women's month celebration, the Department in partnership with African Child promotion hosted a successful women boxing championship in Matlosana local municipality.
- The Province managed to support about 128 Netball Players to participate in the National Spar Championship which were held in Bojanala District.
- The Department managed to capacitate 40 Teachers, 60 Sport administrators, coaches and athletes in order to properly implement and develop sport programs within their sporting codes.
- Through academy, 100 coaches, administrators and managers have been trained in scientific support, nutrition to be able to develop athletes to reach maximum performance and turning them in elite athletes.
- Managed to deliver the team to the National Schools Winter Games Championships of 9 (nine) codes (Football, Netball, Rugby, Tennis, Volleyball, Hockey, Chess, Kho-Kho and Juk-Skei) with a total number of 283 athletes (only) 152 (one hundred and fifty two) girls and 131 one hundred and thirty one) boys. About 103 (one hundred and three) schools from North West Province were represented at the National Championships.
- Talent Identification by Codes (Federations and Structures): 16 (sixteen) athletes from
 - North West Province were identified by the codes.
 - Football 2 (two) athletes were identified,









- Rugby 11 (eleven) athletes were identified
- Khokho 2 (two) athletes were identified,
- \circ Juk-skei 1 (one) athlete was identified.
- The Department sponsored public viewing of the Rugby World Cup final that took place at fan parks.
- Hosted the second phase of N12 marathon on the 21st of October 2023 in Potchefstroom.
- National youth camp in Warthog adventure camping site at Brits from December 3 to the 8th of December was hosted by the Department in partnership with National Department of Sports, Arts and Culture.
- The Department managed, in collaboration with the Department of Education, participated in the National Summer School Championships held in Gauteng and obtained position 4 overall.
- Hosted the successful Provincial Sports Awards to honour men and women who excelled well in different sporting codes on the 18th of November 2023.
- Successfully hosted the Provincial Primary and high school athletes which represented North West Province at National Athletic Championship.
- Hosted the Walk, run, ride and self-defence classes in response to Sport against Gender based violence.

| Programme | Total number of output indicators | Number of output indicators achieved | Number of output indicators not achieved | Percentage achieved |
|--------------------------|-----------------------------------|--|--|--|
| Sports and Recreation | 05 | 05 | 00 | 100% |
| Recreation | Final appropriation R'000 | Actual expenditure R'000 | Variance R'000 | Actual expenditure as % of final appropriation |
| | 189 315 | 185 710 | 3 605 | 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

| Entity Public Entity transferred to by the public the public entity the public entity entity R'000 | of the public entity |
|--|--------------------------------|
| the public entity entity R'000 | entity |
| | |
| R'000 | |
| Mmabana Arts,The implementation of133 177133 177 | |
| Culture and the mandate of the | Business Plan |
| Sports MACSF embodied in the | |
| Foundation Mmabana Arts, Culture | |
| and Sports Foundation | |
| Act of 2000, Act 7 of | |
| 2000 (the "MACSF Act") | |
| NW Provincial To promote systematic 2 670 2 670 | |
| Heritage identification, recording | Business Plan |
| Resource and assessment of | |
| Authority heritage resources in | |
| Bokone Bophirima by | |
| conducting research on | |
| the tangible and | |
| intangible heritage. | |
| PSETA (Skills To facilitate skills 300 300 | |
| Development development within their | Directive on utilisation of |
| levy) sub-sectors through the | Training |
| disbursement of grants | Budget |
| for learning programmes | |
| and monitoring of | |
| education and training | |
| as outlined in the | |
| National Skills | |
| Development Strategy | |
| (NSDS) | |
| Klein MaricoTo provide recreational9 5669 566 | 3 APP |
| Recreation facilities. | |
| Centre | |









| Name of Public | Key Outputs of the | Amount | Amount spent | Achievements |
|-----------------|-------------------------|-------------------|---------------|------------------------|
| Entity | Public Entity | transferred to | by the public | of the public |
| | | the public entity | entity R'000 | entity |
| | | R'000 | | |
| Donkervliet | To provide recreational | 4 391 | 4 391 | APP |
| Recreation | facilities | | | |
| Centre | | | | |
| Noyons | To provide recreational | 1 589 | 1 589 | APP |
| Recreation | facilities | | | |
| Centre | | | | |
| NW Geographical | Administration | 553 | 553 | As per |
| Names | | | | Business Plan |
| Provincial | Administration | 1 423 | 1 423 | As per |
| Language | | | | Business Plan |
| Services | | | | |
| Boxing South | Administration | 350 | 350 | As per Mass |
| Africa | | | | Participation Grant |
| | | | | framework |
| | | | | |

5.2 Transfer payments to all organisations other than public entities

The table below depicts the transfers made for the period 01 April 2023 to 31 March 2024

| Name of transferee | Type of organisation | Purpose for which the funds were used | Did the dept. comply with S. 38 (1) (j) of the PFMA | Amount transferre d (R'000) | Amount spent by the entity (R'000) | Reasons for the funds unspent by the entity |
|---|-------------------------|---|--|--------------------------------------|--|--|
| Library for the Blind | NPI | Administration | Yes | 1 200 | 1 200 | N/A |
| Ikageng Museums (Seolong) | NPI | Administration | Yes | 889 | 889 | N/A |
| Kraaipan Museum | NPI | Administration | Yes | 58 | 58 | N/A |
| Klerksdorp Cultural History Museum | NPI | Administration | Yes | 231 | 231 | N/A |









| Name of | Type of | Purpose for | Did the dept. | Amount | Amount | Reasons |
|-------------|--------------|-----------------|------------------|------------|---------|---------|
| transferee | organisation | which the funds | comply with | transferre | spent | for the |
| transieree | organisation | | | d | | |
| | | were used | S. 38 (1) (j) of | | by the | funds |
| | | | the PFMA | (R'000) | entity | unspent |
| | | | | | (R'000) | by the |
| | | | | | | entity |
| HC Bosman | NPI | Administration | Yes | 289 | 289 | N/A |
| Living | | | | | | |
| Museum | | | | | | |
| Publishing | NPI | Administration | Yes | 1 494 | 1 494 | N/A |
| House | | | | | | |
| NW | NPI | Administration | Yes | 1 162 | 1 162 | N/A |
| Federation | | | | | | |
| of | | | | | | |
| Community | | | | | | |
| Centre | | | | | | |
| NW | NPI | Administration | Yes | 1 658 | 1 658 | N/A |
| provincial | | | | | | |
| Recreation | | | | | | |
| Council | | | | | | |
| NW | NPI | Administration | Yes | 9 566 | 9 566 | N/A |
| Academy | | Administration | 103 | 0.000 | 5 500 | 11/7 |
| Sport | | | | | | |
| Commission | | | | | | |
| | | Administration | Vee | 450 | 450 | N/A |
| Soul Africa | NPI | Administration | Yes | 150 | 150 | IN/A |
| Foundation | | | No. | 0.000 | 0.000 | N1/A |
| NASRASA | NPI | Administration | Yes | 2 000 | 2 000 | N/A |
| LONG T | NPI | Administration | Yes | 150 | 150 | N/A |
| Honey Bee | NPI | Administration | Yes | 150 | 150 | N/A |
| Shandi | NPI | Administration | Yes | 70 | 70 | N/A |
| Event | | | | | | |
| Sport | NPI | Administration | Yes | 986 | 986 | N/A |
| Council | | | | | | |
| Kemelo | NPI | Administration | Yes | 150 | 150 | N/A |
| Foundation | | | | | | |
| N12 Ultra | NPI | Administration | Yes | 2 200 | 2 200 | N/A |
| Marathon | | | | | | |
| Mo2C | NPI | Administration | Yes | 100 | 100 | N/A |
| Insitute | | | | | | |
| TTT | NPI | Administration | Yes | 487 | 487 | N/A |
| Foundations | | | | | | |
| | | | | | | |









| - | | _ | | _ | | |
|------------|--------------|--|------------------|------------|---------|-------------------------|
| Name of | Type of | Purpose for | Did the dept. | Amount | Amount | Reasons |
| transferee | organisation | which the funds | comply with | transferre | spent | for the |
| | | were used | S. 38 (1) (j) of | d | by the | funds |
| | | | the PFMA | (R'000) | entity | unspent |
| | | | | | (R'000) | by the |
| | | | | | | entity |
| MUNICIPALI | LIES | | | | | |
| Moses | Local | To provide funds | Yes | 1 200 | | Municipal |
| Kotane | Municipality | for minor | | | | Financial |
| | | maintenance and operational costs | | | | year ends 30 June |
| | | (such as salaries, | | | | 2024 |
| | | photocopiers, | | | | |
| | | stationery and specialised library | | | | |
| | | stationery etc.) for | | | | |
| | | the community | | | | |
| Kgetleng | Local | libraries. To provide funds | Yes | 1 597 | | Municipal |
| Revier | Municipality | for salaries, | | | | Financial |
| | | cleaning equipment and | | | | year ends 30 June |
| | | materials, | | | | 2024. The |
| | | installation of | | | | Departmen |
| | | water tank (Redirile library), | | | | t transferred |
| | | kitchen equipment | | | | an |
| | | such as fridges | | | | additional |
| | | and microwaves. Priority and | | | | R575 thousand |
| | | details to be | | | | on the 23 rd |
| | | specified in the | | | | March 2024 to |
| | | business plan submitted by the | | | | enable the |
| | | municipality. | | | | municipalit |
| | | | | | | y to |
| | | | | | | procure alternative |
| | | | | | | power |
| | | | | | | systems for |
| | | | | | | community |
| Puetonhura | Local | To provide funds | Yes | 1 784 | | libraries. N/A |
| Rustenburg | Municipality | for minor | 162 | 1/04 | | 111/74 |
| | | 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 | | | | |









| | Turner | Dama and fam | D'Lthe lest | | A | |
|------------|--------------|------------------------------------|------------------|------------|---------|-----------------|
| Name of | Type of | Purpose for | Did the dept. | Amount | Amount | Reasons |
| transferee | organisation | which the funds | comply with | transferre | spent | for the |
| | | were used | S. 38 (1) (j) of | d | by the | funds |
| | | | the PFMA | (R'000) | entity | unspent |
| | | | | | (R'000) | by the |
| | | | | | · · · | entity |
| | | services for | | | | onary |
| | | community | | | | |
| | | libraries. | | | | |
| | | Priority and details to be | | | | |
| | | specified in the | | | | |
| | | business plan | | | | |
| | | submitted by the | | | | |
| Madibeng | Local | municipality. To provide funds | Yes | 1 200 | | Municipal |
| Madiberig | Municipality | for minor | 163 | 1200 | | Financial |
| | | maintenance, | | | | year ends |
| | | installation of aircons, borehole, | | | | 30 June 2024 |
| | | installation of new | | | | 2024 |
| | | plugs and catering | | | | |
| | | for meetings. | | | | |
| | | Priority and details to be | | | | |
| | | specified in the | | | | |
| | | business plan | | | | |
| | | submitted by the municipality. | | | | |
| Moretele | Local | To provide funds | Yes | 1 036 | | Municipal |
| | Municipality | for operational | | | | Financial |
| | | costs (such as library specialised | | | | year ends |
| | | stationery, S&T | | | | 30 June |
| | | and cellphone | | | | |
| | | contracts for library staff), | | | | 2024 |
| | | Clearview fence, | | | | |
| | | cleaning material, | | | | |
| | | minor maintenance, | | | | |
| | | building of storage | | | | |
| | | room. | | | | |
| | | Priority and details to be | | | | |
| | | specified in the | | | | |
| | | business plan | | | | |
| | | submitted by the municipality. | | | | |
| Maquassi- | Local | To provide funds | Yes | 1 043 | | Municipal |
| Hills | Municipality | for operational | | | | Financial |
| | | costs (such as salaries, | | | | year ends |
| | | stationery, | | | | - |
| | | cellphone | | | | 30 June |
| | | contracts), minor | | | | 2024 |
| | | maintenance, promotional | | | | |
| | | material and | | | | |
| | | programmes, | | | | |









| Alexand a | Town of | Denne e e fer | D'L(La land | | | |
|------------|-----------------------|--|------------------|------------|---------|------------------------|
| Name of | Type of | Purpose for | Did the dept. | Amount | Amount | Reasons |
| transferee | organisation | which the funds | comply with | transferre | spent | for the |
| | | were used | S. 38 (1) (j) of | d | by the | funds |
| | | | the PFMA | (R'000) | entity | unspent |
| | | | | (, | (R'000) | by the |
| | | | | | (1 000) | |
| | | | | | | entity |
| | | 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. | | | | |
| City of | Local | To provide funds | Yes | 950 | | Municipal |
| Matlosana | Municipality | for training of | | | | Financial |
| Matiosalia | | library staff, | | | | year ends |
| | | purchasing of library furniture | | | | 30 June 2024 |
| | | and equipment, | | | | 2024 |
| | | awareness | | | | |
| | | projects, | | | | |
| | | maintenance, renovation and | | | | |
| | | upgrading of | | | | |
| | | libraries. | | | | |
| | | Priority and | | | | |
| | | details to be specified in the | | | | |
| | | business plan | | | | |
| | | submitted by the | | | | |
| | | municipality. | Maa | 4 007 | | Musician |
| | Local Municipality | To provide funds for operational | Yes | 1 097 | | Municipal Financial |
| | Manopany | costs (such as | | | | year ends |
| | | salaries, public | | | | 30 June |
| | | internet and | | | | 2024 |
| | | library specialised stationery), library | | | | |
| | | furniture and | | | | |
| | | equipment, library | | | | |
| | | promotional | | | | |
| | | programmes. Priority and | | | | |
| | | details to be | | | | |
| _ | | specified in the | | | | |
| Greater | | business plan | | | | |
| Taung | | submitted by the municipality. | | | | |
| | Local | To provide funds | Yes | 1 621 | | Municipal |
| | Municipality | for operational | | | | Financial |
| | | costs (such as | | | | year ends |
| | | salaries, stationery, | | | | 30 June 2024 |
| Mamusa | | photocopiers, | | | | |









| Name of | Type of | Purpose for | Did the dept. | Amount | Amount | Reasons |
|-------------------|-----------------------|---|------------------|------------|---------|--|
| transferee | | which the funds | | transferre | | for the |
| transferee | organisation | | comply with | | spent | |
| | | were used | S. 38 (1) (j) of | d | by the | funds |
| | | | the PFMA | (R'000) | entity | unspent |
| | | | | | (R'000) | by the |
| | | | | | | entity |
| | | 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 | | | | |
| Lekwa- Teemane | Local Municipality | 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 picnic benches. Priority and details to be specified in the business plan submitted by the municipality. | Yes | 939 | | Municipal Financial year ends 30 June 2024 |
| 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 | yes | 1 775 | | Municipal Financial year ends 30 June 2024 |









| Name of | Type of | Purpose for | Did the dept. | Amount | Amount | Reasons |
|--------------------|--------------|--|------------------|------------|---------|---|
| transferee | organisation | which the funds | comply with | transferre | spent | for the |
| | | were used | S. 38 (1) (j) of | d | by the | funds |
| | | | the PFMA | (R'000) | entity | unspent |
| | | | | | (R'000) | by the |
| | | | | | | entity |
| Kagisano Molopo | | 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. 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 | 971 | 0 | The Local Municipalit y has no complied and the Departmen t has written to the office of the Municipal Manager requesting submission of expenditur |









| Name of | Type of | Purpose for | Did the dept. | Amount | Amount | Reasons |
|------------|--------------|-----------------------------------|------------------|------------|---------|-------------|
| transferee | organisation | which the funds | comply with | transferre | spent | for the |
| | | were used | S. 38 (1) (j) of | d | by the | funds |
| | | | the PFMA | (R'000) | entity | unspent |
| | | | | | (R'000) | by the |
| | | | | | | entity |
| | | | | | | e reports |
| | | | | | | or funds |
| | | | | | | will be |
| | | | | | | withheld |
| | | | | | | due to non- |
| | | | | | | compliance |
| Ratlou | | To provide funds | Yes | 1 684 | 0.00 | The Local |
| | | for operational costs (such as | | | | Municipalit |
| | | salaries, | | | | y has no |
| | | stationery) minor maintenance | | | | complied |
| | | Priority and | | | | and the |
| | | details to be specified in the | | | | Departmen |
| | | business plan | | | | t has |
| | | submitted by the municipality. | | | | written to |
| | | manopanty. | | | | the office |
| | | | | | | of the |
| | | | | | | Municipal |
| | | | | | | Manager |
| | | | | | | requesting |
| | | | | | | submission |
| | | | | | | of |
| | | | | | | expenditur |
| | | | | | | e reports |
| | | | | | | or funds |
| | | | | | | will be |
| | | | | | | withheld |
| | | | | | | due to non- |
| | | | | | | compliance |
| | | | | | | |









The table below reflects the transfer payments which were budgeted for in the period 01 April 2023 to 31 March 2024, 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 | 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 | 270 | 0 | Non submission of business plan |

6. CONDITIONAL GRANTS

6.1 Conditional grants and earmarked funds paid for the period 01 April 2023 to 31 March 2024 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 2023 to 31 March 2024.

| Department who transferred the grant | Department of Public Works |
|---|--|
| Purpose of the grant | 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. |

















| Department who transferred the grant | Department of Public Works | | | | | |
|---|--|--|--|--|--|--|
| | Monitoring, Administration and Evaluation measures established | | | | | |
| | New libraries built | | | | | |
| | New Modular libraries delivered | | | | | |
| | Existing library structure maintained | | | | | |
| | Community libraries provided with library furniture, office furniture and equipment | | | | | |
| | Library information and communication technology infrastructure systems software installed and maintained | | | | | |
| | Services for people with visual disabilities provided and maintained in community libraries | | | | | |
| | Transfers to municipalities to address schedule 5 function shift imperative (Function shift activity) | | | | | |
| | Community libraries provided with books and information resources relevant to the needs of the community | | | | | |
| | Community libraries provided with books and information resources to support teaching and learning (Dual purpose activity) | | | | | |
| | Community libraries provided with security to safe guard property, assets and people (Function Shift Activity) | | | | | |
| | Staff appointed and maintained at community libraries and province to perform functions that support grant implementation | | | | | |
| | Information and communication technologies infrastructure and equipment provided for public to access computers and internet services. | | | | | |
| | Capacity building for library staff: Bursaries | | | | | |
| | Capacity building for library staff: Training | | | | | |
| | Community libraries provided with Toy Collection | | | | | |
| | Community Libraries provided with support at Provincial leve | | | | | |
| Amount per amended | 1 769 | | | | | |
| DORA (R'000) | | | | | | |
| Amount received (R'000) | 1 769 | | | | | |









| Department who transferred the grant | Department of Public Works |
|---|--|
| Reasons if amount as per | N/A |
| DORA was not received | |
| Amount spent by the | 1 644 |
| department (R'000) | |
| Reasons for the funds | Stipends for March (accruals) |
| unspent by the entity | |
| Reasons for deviations on | N/A |
| performance | |
| Measures taken to improve | Timely payments of stipends |
| performance | |
| Monitoring mechanism by | Monthly expenditure and performance reporting. |
| the receiving department | Quarterly review meetings |

| Department who transferred the grant | Department of Sports, Arts and Culture | | | | |
|---|---|--|--|--|--|
| Purpose of the grant | 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. | | | | |
| Expected outputs of the grant | Governance structures established at Local, Provincial and National Level Monitoring, Administration and Evaluation measures established New libraries built New Modular libraries delivered Existing library structure upgraded Existing library structure maintained Community libraries provided with library furniture, office furniture and equipment Library information and communication technology infrastructure systems software installed and maintained | | | | |
| | Services for people with visual disabilities provided and maintained in community libraries | | | | |









| Department who transferred the grant | Department of Sports, Arts and Culture |
|---|--|
| | Transfers to municipalities to address schedule 5 function shift imperative (Function shift activity) |
| | Community libraries provided with books and information resources relevant to the needs of the community |
| | Community libraries provided with books and information resources to support teaching and learning (Dual purpose activity) |
| | Community libraries provided with security to safe guard property, assets and people (Function Shift Activity) |
| | • Staff appointed and maintained at community libraries and province to perform functions that support grant implementation |
| | Information and communication technologies infrastructure and equipment provided for public to access computers and internet services |
| | Governance structures established at Local, Provincial and National Level |
| | Monitoring, Administration and Evaluation measures established |
| | New libraries built |
| | New Modular libraries delivered |
| | Existing library structure maintained |
| Actual outputs achieved | Community libraries provided with library furniture, office furniture and equipment |
| | Library information and communication technology infrastructure systems software installed and maintained |
| | Services for people with visual disabilities provided and maintained in community libraries |
| | • Transfers to municipalities to address schedule 5 function shift imperative (Function shift activity) |
| | • Community libraries provided with books and information resources relevant to the needs of the community |









| Department who | Department of Sports, Arts and Culture |
|--|---|
| transferred the grant | |
| | Community libraries provided with books and information resources to support teaching and learning (Dual purpose activity) |
| | • Community libraries provided with security to safe guard property, assets and people (Function Shift Activity) |
| | • Staff appointed and maintained at community libraries and province to perform functions that support grant implementation |
| | • Information and communication technologies infrastructure and equipment provided for public to access computers and internet services. |
| | Capacity building for library staff: Bursaries |
| | Capacity building for library staff: Training |
| | Community libraries provided with Toy Collection |
| | Community Libraries provided with support at Provincial level |
| Amount per amended | 155 701 |
| DORA (R'000) | |
| Amount received (R'000) | 155 701 |
| Reasons if amount as per | N/A |
| DORA was not received | |
| Amount spent by the department (R'000) | 135 891 |
| Reasons for the funds unspent by the entity | The underspending relates to infrastructure projects, Compensation of Employees and goods and services. |
| Reasons for deviations on performance | N/A |
| Measures taken to improve performance | Follow-ups with implementing agents on Infrastructure projects. Expediting filling of post for Libraries. Procurement of Library Material by 3 rd quarter |
| Monitoring mechanism by the receiving department | Monthly expenditure and performance reporting. Quarterly review meetings Attending infrastructure site meetings. Transfer payment quarterly review meetings. |









| Department who transferred the grant | Department of Sports, Arts and Culture | | | | |
|---|---|--|--|--|--|
| Purpose of the grant | • To facilitate sport and active recreation participation and empowerment in partnership with relevant stakeholders | | | | |
| Expected outputs of the grant | Increased and sustained participation in sport and active recreation Improved sector capacity to deliver sport and active recreation | | | | |
| Actual outputs achieved | Increasing citizens' access to sport and recreation activities | | | | |
| Amount per amended | 45 028 | | | | |
| DORA (R'000) | | | | | |
| Amount received (R'000) | 45 028 | | | | |
| Reasons if amount as per | N/A | | | | |
| DORA was not received | | | | | |
| Amount spent by the | 44 521 | | | | |
| department (R'000) | | | | | |
| Reasons for the funds | Non delivery of Sports equipment and attire | | | | |
| unspent by the entity | | | | | |
| Reasons for deviations on | N/A | | | | |
| performance | | | | | |
| Measures taken to improve | Timely follow up of orders | | | | |
| performance | | | | | |
| | Monthly expenditure and performance reporting. | | | | |
| Monitoring mechanism by | Quarterly review meetings | | | | |
| the receiving department | Attending infrastructure site meetings. | | | | |
| | Transfer payment quarterly review meetings | | | | |

7 DONOR FUNDS

7.1 Donor Funds Received

None









8 CAPITAL INVESTMENT

8.1 Capital investment, maintenance and asset management

The following capital projects were implemented in current financial year:

CAPITAL PROJETS IMPLEMENTED IN THE CURRENT FINANCIAL YEAR Construction of Libraries

Wolmaransstad Community Library is at 65% construction phase

Dinokana Community Library is at 85% construction phase

Bodibe Community Library is at feasibility studies

Coverdale/boitumelong Community Library is at feasibility studies

Matlosana Community Library is at feasibility studies

Moshana Modular Library is at 5% construction phase

Madibe A Makgabana is at 98% construction phase

Uitkyk Modular Library is complete

Mmatau Modular Library is complete

JB Marks Heritage site interpretation centre and Ablution is complete

 Infrastructure projects which have been completed in the current year and the progress in comparison to what was planned at the beginning of the year. Provide reasons for material variances (2% variance)

| PROJECTS | START DATE | PROGRESS TO DATE | |
|--|---|---|--|
| Uitkyk modular library | Site handover took place on the 29 March 2023 | Reached practical completion on the 28 September 2023. | |
| Mmatau modular library | Official site handover took place in May 2023 | Reached practical completion on the 28 February 2024. | |
| Manthe Multi Purpose Centre | Site handover took place in 2012 | Reached practical completion on 08 March 2024 | |
| JBMarks - Site handed over to Construction of information centre 02 nd November 2023. | | Reached practical completion on the 23 March 2024 | |









• Infrastructure projects that are currently in progress (list projects) and when are they expected to be completed,

| PROJECTS | EXPECTED COMPLETION DATE | PROGRESS |
|----------------------------------|--|------------------------------|
| Madibe A Makgabana Modular | Project to be completed end May 2024. | 98% |
| Moshana Modular Library | Project to be completed on the 30th September 2024 | Project at procurement stage |

- Plans to close down or down-grade any current facilities,
 No plans underway to close or down grade any of our current buildings
- Progress made on the maintenance of infrastructure

| PROJECTS | START | COMPLETED | PROGRESS |
|---|--|--|----------|
| Mmabatho stadium- renovations and repairs of change rooms | Site handed over to the contractor on the 10 th October 2023 | Renovations and repairs to the change rooms to be completed on the 30th November 2023 | 100% |
| Lehurutshe stadium- renovations and repairs of change rooms | Site handed over to the contractor on the 09 th October 2023 | Renovations and repairs to the change rooms to be completed on the 30th November 2023 | 100% |
| Itsoseng stadium- renovations and repairs of change rooms | Site handed over to the contractor on the 11 th October 2023 | Renovations and repairs to the change rooms to be completed on the 30th November 2023 | 100% |
| Archives building minor maintenance. | Site handed over to the contractor on the 10 th October 2023 | 27 th February 2023. | 100% |
| Gaabomotho building renovations and repairs of carports | Site handed over to the contractor on the 22 nd September 2023 | Completed on the 31 st January 2023. | 100% |









| Klein Marico Recreation Centre clear vu fence and generator. | Site handed over to the contractor on the 10 th October 2023 | Completed on the 30 th November 2023 | 100% |
|--|---|--|------|
| Rustenburg Recreation Centre renovations and repairs of a swimming pool | Site handed over to the contractor on the 10 th October 2023 | Project completed on the 20 th October 2023 | 100% |

• Developments relating to the above that are expected to impact on the department's current expenditure.

Maintenance projects are rolled out in phases based on the budget available for that financial year.

- Details as to how asset holdings have changed over the period under review, including information on disposals, scrapping and loss due to theft
- Measures taken to ensure that the department's asset register remained up-to-date during the period under review

The asset register is reviewed on a quarterly basis together when updating the financial statements.

• The current state of the department's capital assets, for example what percentage is in good, fair or bad condition

| Infrastructure | | 2023/2024 | | 2022/2023 | | |
|--------------------|-------------|-----------|-----------|------------|----------|------------|
| projects | Final | Actual | (Over)/Un | Final | Actual | (Over)/Und |
| | Appropriati | Expenditu | der | Appropriat | Expendit | er |
| | on | re | Expenditu | ion | ure | Expenditu |
| | R'000 | R'000 | re | R'000 | R'000 | re |
| | | | R'000 | | | R'000 |
| New and | 34 864 | 22 330 | 12 534 | 32 850 | 13 576 | 19 274 |
| replacement assets | | | | | | |
| Upgrades and | 5 000 | 1 411 | 3 589 | 9 042 | 4 141 | 4 901 |
| additions | | | | | | |
| Rehabilitation, | 6 400 | 6 400 | 0 | 8 411 | 6 515 | 1 896 |
| renovations and | | | | | | |
| refurbishments | | | | | | |
| Maintenance and | 9 438 | 8 882 | 556 | 11 495 | 10 072 | 1 423 |
| repairs | | | | | | |
| Total | 59 202 | 41 656 | 17 546 | 61 798 | 34 304 | 27 494 |

The Department's capital assets is in Fair condition





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GOVERNANCE





1. INTRODUCTION

Commitment by the department to maintain the highest standards of governance is fundamental to the management of public finances and resources. Users want assurance that the department has good governance structures in place to effectively, efficiently and economically utilize the state resources, which is funded by the tax payer.

2. RISK MANAGEMENT

The department has a risk management policy and strategy. The risk assessments are conducted in line with the strategy and emerging risks are continuously identified. There is a Risk Management Committee providing oversight on risk management functions, the committee is chaired by an independent Chairperson. Reporting to the Accounting Officer and the Audit Committee. The Audit Committee advises management on the overall system of risk management.

The departmental risk management maturity is gradually improving and impacting positively on the performance of the department.

3. FRAUD AND CORRUPTION

The department achieved all the planned activities as outlined in the approved Fraud Prevention Plan. This includes conducting ethics and fraud risk assessment, fraud prevention and anti-corruption awareness. The mechanism in place to report fraud and corruption is external and internal. The approved whistle-blowing policy emphasises utilising the whistleblowing form to report fraud and corrupt activities anonymously. Cases reported are investigated and based on the outcomes of the investigations necessary actions such as disciplinary and if cases involve elements of criminality cases are referred to relevant stakeholders.

4. MINIMISING CONFLICT OF INTEREST

The Department is committed to a high standard of professional ethics and ethical conduct through the approved Ethics Management Policy and Strategy. The conflict of interest is the most critical risk to manage in the pursuit of an ethical organizational culture.

The Integrity Management Unit has developed a declaration form that should be completed by all officials.

Management of disclosures of financial interest, remunerative work outside the public service, declaration of gifts and sponsorships and awareness on reporting of unethical conduct, corruption, and non-compliance. Where conflicts of interest have been identified the unit assesses and advises accordingly to resolve the conflict.









5. CODE OF CONDUCT

Cases of non-adherence to the Code of Conduct are treated based on the acts of misconduct as listed in Annexure (a) of the Public Service Disciplinary Code and Procedure, PSCBC Resolution 1 of 2003 (the Disciplinary Code), which provides that:

"ACTS OF MISCONDUCT

An employee will be guilty of misconduct if she or he, among other things (this list is not exhaustive):

Contravenes any prescribed Code of Conduct for the public service."

It follows therefore that instances of such non-adherence must be reported to the Head of Department who may refer such cases to the Labour Relations Unit for either advice and/or the formal disciplinary process to be initiated. During the period under review no such cases were referred.

6. HEALTH SAFETY AND ENVIRONMENTAL ISSUES

The health and safety deals with the intangible and tangible factors of safety, health, environment, risks and quality management for purposes of optimal occupational health and safety of employees, the safety of citizens and also the sustainability of the environment, the management of occupational and general risks and quality of government products and services.

Leased buildings are the challenge to the department due to their non-compliance status. This is exacerbated by the fact that most of the offices are on a month-to-month contract thus making it difficult to enforce the landlord to effect renovation and changes. Public Works is also very slow on the acquisition process of new offices and this impact negatively to day-to-day functioning of the department.

Furthermore, our recreation centres are also not compliant to health and safety procedures, and are currently not being used for purpose due to their dilapidated state. As a result, they are not able to produce revenue as it was intended to. Major renovations and repairs need to be done to address all non-compliance issues.









7. PORTFOLIO COMMITTEES

| OVERSIGHT | DATE OF | | KEY RESOLUTION | PROGRESS MADE |
|------------------------|-----------------------------|---|---|---|
| BODY | THE MEETING/ RESPONSE | SUBJECT | | |
| Portfolio committee | 19/10/2023 | Responses to 1 st Quarter report 2023/2024 | Turn-Around Plan on how to address the underspending | The turnaround plan is submitted at the backdrop of the announced cost cutting measures published in September 2023. The Department implements a cost saving measure to ensure that there is no overspending on the allocated budget. |
| Portfolio committee | 19/10/2023 | Responses to 1 st Quarter report 2023/2024 | Report on how far is the Department on installation of wifi in libraries stating the ones installed and those still to be attended to per district | Office of the Premier continued to roll out Internet/Wi-Fi service in community libraries with a total of 92 community libraries connected. |
| Portfolio committee | 19/10/2023 | Responses to 1 st Quarter report 2023/2024 | List of the 150 jobs created by the Department stating whether permanent or contract. | For the year under review the department has created 822 job opportunities through short to long term employment contracts in the Arts, Culture, Sports and Recreation Sector. |
| Portfolio committee | 19/10/2023 | Responses to 1 st Quarter report 2023/2024 | Progress report on the revamping of Mmabana Mafikeng | The repairs at Mmabana: Mahikeng have been completed, including the repairs to the burnt area on the ground floor and the re-building of the building at the park. |
| Portfolio committee | 19/10/2023 | Responses to 1 st Quarter report 2023/2024 | The role of the Department on heritage sites | ACSR is working with the National Department of Tourism which has partnered with the Development Bank of South Africa (DBSA) and appointed Kuma Consulting as the Project Managers to develop some of the heritage sites as part of the RLHR in Lehurutshe area. |
| Portfolio committee | 19/10/2023 | Responses to 1 st Quarter report 2023/2024 | Role of Provincial Heritage Resource Agency | Provincial Heritage Resource Agency together with the Traditional Authorities and Local Municipalities identifies, grades and declares heritage sites in the Province. |









8. SCOPA RESOLUTIONS

| Resolution Number | Subject | Details | Response by the Department | Resolved [Yes/No] |
|----------------------|---------|---------|----------------------------|----------------------|
| None | | | | |

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 Internal control unit was established in September 2021 to enhance the controls within the department. The unit is capacitated with a Deputy and Assistant Director and a vacant level 08. The unit is also responsible for follow-ups on Post Audit Action Plans which saw the department achieving 89 percent of the Auditor General (AG) planned actions from previous audits.

The Loss Control function resides within Internal Control Unit. The committee follows up cases of irregularities within the Department. For the year under review a total amount of irregular expenditure de-recognised was R74 million. The committee issued four reports for Districts and Head office as part of their work in relation to possible abuse of SCM.

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 47 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 predetermined objectives, transfer payments, conditional grants 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.









| Name | Qualifications | Internal or external | Role | Date appointed | Date resigned | No meetings attended |
|---------------------|---|-------------------------|-------------|---------------------|------------------|----------------------------|
| | Cent | ral Audit Com | nmittee | | | |
| Ms P. Mzizi | CA(SA) | External | Chairperson | 14 February 2022 | | 6 |
| Mr P. Tjie | B.Com, PMD | External | Member | 14 February 2022 | | 6 |
| Mr. L. Ally | CA(SA) | External | Member | 14 February 2022 | | 6 |
| | Clust | ter Audit Con | nmittee | | | |
| Mr. L. Ally | CA(SA) | External | Chairperson | 14 February 2022 | | 7 |
| Ms. N. Mtebele | B.Com, Higher Diploma in Taxation | External | Member | 14 February 2022 | | 7 |
| 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 | | 7 |

Attendance of audit committee meetings by audit committee members

12. AUDIT COMMITTEE REPORT:

1. Legislative requirements

The Audit Committee herewith presents its report for the financial year ended 31 March 2024, as required by treasury regulation 3.1.13 read with section 77 of the Public Finance Management Act, 1999 (Act No. 1 of 1999, as amended by Act No. 29 of 1999).

2. Audit Committee Members and Attendance

The Audit Committee should meet at least four times per annum as the Central Audit Committee and also four times per annum as the Cluster Audit Committee as per its approved terms of reference. During the current year 6 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 and Treasury Regulation 3.1.13. The Audit Committee also reports that it has adopted appropriate formal terms of reference as its Audit Committee Charter, has regulated its affairs in compliance with this charter and has discharged all its responsibilities as contained therein, except that we have not reviewed changes in accounting policies and practices.









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, it was noted that matters were reported indicating deficiencies in the system of internal controls in areas pertaining to reporting on predetermined objectives and compliance with laws and regulations during the year.

Through our analysis of the internal 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.

The outcomes of the department have continued its positive trajectory with the department having achieved a clean audit outcome for the 2024 financial year. The department needs to consistently implement all internal and external audit action plans agreed upon to sustain this outcome going forward.

The Audit Committee notes the 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 taking effect with minimal amounts of new irregular expenditure incurred in the current year.

The Audit Committee also raises the concern that the purpose and sustainability of the trading entities, although supported by a proposed budget and plan going forward, needs to be closely monitored for effectiveness in its desired objectives.

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 was a concern to the Audit Committee, however the Audit Committee had engaged with management to remedy shortcomings identified by internal and external auditors during the year, relating to reports on performance against predetermined objectives.

7. Evaluation of Financial Statements

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 Audit Committee had 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 noted that no material misstatements that required corrections to the submitted annual report were identified during the audit, which was further commended by the Audit Committee.

9. Compliance with laws and regulations

The Audit Committee has noted the improvement in the department's compliance with applicable laws and regulations during the financial year, with the result that no material findings pertaining to non-compliance with laws and regulations were noted in the audit report.









10. Internal audit

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

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

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, matters previously raised, have been addressed in so far as action plans and mitigating controls put in place. The department has demonstrated a firm and concerted effort towards addressing deficiencies in internal controls and compliance with laws and regulations, with the result that the department has achieved a clean audit outcome for the 2024 financial year, which is highly commendable by the audit committee. This outcome can be demonstrated through the support provided by the executive, strong leadership of the accounting officer and his management structure, the ability to hold people accountable for transgressions and being proactive in dealing with challenges faced by the department. The review of the departments progress with the culture shift plan and the initiatives undertaken has resulted in the positive outcomes, the department sought to achieve.

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

A Ally

Date: 12 AUGUST 2024

Cluster Audit Committee

L. Ally CA (SA)









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.

| Criteria | Response Yes / No | Discussion (include a discussion on your response and indicate what measures have been taken to comply) |
|---|----------------------|--|
| Determining qualification criteria for the issuing of 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 |





HUMAN RESOURCE MANAGEMENT

11. 26(2)

Part X





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 continues to strive towards compliance to prescripts and assisting the Department to achieving its mandate and strategic goals.

2. OVERVIEW OF HUMAN RESOURCE

During 2023/24 financial year the department undertook a vigorous recruitment strategy, which was aimed at filling the critical vacant posts within the Department. There was great success in this regard, as the department closed the 2023/24 with a 99% spending on the Compensation budget. The Department filled a total of 129 EPWP posts for the 2023.24 financial year. Twenty employees for mass conditional grant were employed.

With regard to the recruitment of other posts within the Department, a total of 44 posts have been effected either through promotions, appointments or transfers in the Department. The recruitment processes within the Department have slowed down considerably during the third and fourth quarter as a result in the implemented cost containment measures prescribed from DPSA which will be in place until March 2025, as per the current measures. The department continues to fill critical vacant posts, as approved by the Provincial Treasury and Office of the Premier.

The Department also had 31 Work Integrated learners from the TVET colleges were placed through collaboration with TALETSO TVET COLLEGE. The following SETAs funded the programme for 18 months: BANKSETA, FOOBEV SETA, ETDP SETA and SASSETA. The Department managed to create 267 Expanded Public works programme opportunities

With regard to Employee Health and wellness, the programme is focused on implementation of the ministerial determination and directives in respect of Health and wellness issues in line with the reviewed Employee Health and Wellness strategic framework addressing four strategic pillars. The department during the year under review managed to implement all four pillars, namely HIV/AIDS, STI and TB management, Health and Productivity management, Safety Health, Environment, Risk and Quality Management and Wellness Management. Two (2) health seminars on men and women health were implemented to address variety of health issues affecting both males and females.









Compliance of the OHS Act at the department is continuously enhanced through the establishment and appointment of the OHS statutory committee during the year under review. Non-compliant offices are also continuously maintained.

3 HUMAN RESOURCES OVERSIGHT STATISTICS

3.1. Personnel related expenditure

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

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

<u>Table 3.1.1 Personnel expenditure by programme for the period 1 April 2023 and 31</u> <u>March 2024</u>

| Programme | Total expendit ure | Personnel expenditur e | Training expendi ture | Profession al and special services expenditur e | Personnel expenditur e as a % of total expenditur e | Average personn el cost per employ ee |
|---|--------------------------|------------------------------|-----------------------------|--|--|--|
| 04000001 MANAGEMENT AND ADMINISTRATION | | | | | 0 | R0.00 |
| 04000002 SAC:PROGRAM 2:CULTURAL AFFAIRS | | | | | 0 | R 0.00 |
| 04000003 SAC:PROGRAM 3:LIBRARIES AND ARCHIVE SERVICES | | | | | 0 | R 0.00 |
| 04000004 SPORTS AND RECREATION | | | | | 0 | R 0.00 |
| Total | R0.00 | R0.00 | R0.00 | R0.00 | 0 | R 0.00 |

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

| Salary band | Person nel expend | % of total personn | No. of Employees | Average personnel cost |
|----------------------|-------------------------|--------------------------|------------------|------------------------|
| | iture | el cost | | per employee |
| Lower skilled | R21,92 | 7 | 100 | D 040 070 00 |
| (Levels 1-2) | 6,951.4 4 | 7 | 100 | R 219,270.00 |
| | R75,41 | | | _ |
| Skilled (Levels 3-5) | 3,509.5 2 | 24 | 252 | R 299,260.00 |
| Highly skilled | Z R92,94 | | | |
| production (Levels | 7,565.3 | 30 | 193 | R 481,594.00 |
| 6-8) | 4 | | | |
| Highly skilled | R71,38 | | | |
| supervision (Levels | 5,596.9 | 23 | 96 | R 743,600.00 |
| 9-12) | 3 | | | |
| Senior and Top | R24,10 | | | |
| Management (Level | 6,546.9 | 8 | 17 | R 1,418,032.00 |
| 13-16) | 0 | | | |









| Non-Permanent Worker | R6,861, 488.23 | 2 | 76 | R 90,283.00 |
|-------------------------|-------------------------|----|-----|--------------|
| Total | R292,6 41,658. 36 | 94 | 734 | R 398,694.00 |

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

| | Salar | ies | Overtim e | Home Owners Allowanc e | Medical Aid | | | |
|---|-------------------------|--|-----------------------|--|-----------------------|--|------------------------|---|
| Programme | Amount | Salaries as a % of personn el costs | Amount | Overtime as a % of personne I costs | Amount | HOA as a % of personnel costs | Amount | Medical aid as a % of personnel costs |
| 04000001 MANAGEMEN T AND ADMINISTRAT ION | R 57,078,326. 70 | 69 | R 1,333,65 2.93 | 2 | R 2,066,35 0.44 | 3 | R 4,138,77 6.25 | 5 |
| 04000002 SAC:PROGRA M 2:CULTURAL AFFAIRS | R 24,109,675. 66 | 71 | R0.00 | 0 | R 1,083,70 2.60 | 3 | R 2,467,77 7.50 | 7 |
| 04000003 SAC:PROGRA M 3:LIBRARIES AND ARCHIVE SERVICES | R 66,106,006. 42 | 72 | R0.00 | 0 | R 1,319,28 2.71 | 1 | R 2,216,75 7.75 | 2 |
| 04000004 SPORTS AND RECREATION | R 54,400,479. 03 | 0 | R0.00 | 0 | R 3,684,33 9.41 | 0 | R 6,965,03 3.00 | 0 |
| Total | R 201,694,487 .81 | 69 | R 1,333,65 2.93 | 1 | R 8,153,67 5.16 | 3 | R 15,788,3 44.50 | 5 |

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

| | Salaries | | Overtime | | Home Owners Allowance | | Medical Aid | |
|-------------------------------|------------------------|---|---------------------|--|--------------------------|---|-----------------------|--|
| Salary band | Amount | Salari es as a % of perso nnel costs | Amount | Overt ime as a % of pers onne I costs | Amount | HOA as a % of pers onne I costs | Amount | Medical aid as a % of personnel costs |
| Lower skilled (Levels 1-2) | R 13,974,545 .37 | 64 | R0.00 | 0 | R 1,715,330. 49 | 8 | R 3,018,140. 50 | 14 |
| Skilled (Levels 3-5) | R 53,130,195 .27 | 71 | R 222,812.9 2 | 0 | R 2,091,709. 62 | 3 | R 4,156,592. 00 | 6 |









| Highly skilled production (Levels 6- 8) | R 66,672,826 .25 | 72 | R 693,638.3 0 | 1 | R 2,702,384. 42 | 3 | R 5,806,544. 50 | 6 |
|--|-------------------------|----|-----------------------|---|-----------------------|---|------------------------|---|
| Highly skilled supervision (Levels 9-12) | R 52,420,928 .47 | 73 | R 417,201.7 1 | 1 | R 1,278,754. 63 | 2 | R 2,577,771. 50 | 4 |
| Senior and Top Management (Level 13-16) | R 15,494,218 .25 | 64 | R0.00 | 0 | R 365,496.0 0 | 2 | R 229,296.00 | 1 |
| Non-Permanent Worker | R 1,774.20 | 0 | R0.00 | 0 | R0.00 | 0 | R0.00 | 0 |
| Total | R 201,694,48 7.81 | 69 | R 1,333,652 .93 | 1 | R 8,153,675. 16 | 3 | R 15,788,344 .50 | 5 |

3.2. Employment and Vacancies

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

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

This information is presented in terms of three key variables:

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

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

Table 3.2.1 Employment and Vacancies by Programme, 31 March 2024

| Programme | Number of posts on approved establish ment | Numb er of posts filled | Vacanc y Rate (includi ng frozen posts) | Number of employee s additional to the establish ment |
|--|--|----------------------------------|--|---|
| 04000001 MANAGEMENT AND ADMINISTRATION | 200 | 146 | 27 | 0 |
| 04000002 SAC:PROGRAM 2:CULTURAL AFFAIRS | 86 | 61 | 29 | 0 |
| 04000003 SAC:PROGRAM 3:LIBRARIES AND ARCHIVE SERVICES | 282 | 251 | 11 | 0 |
| 04000004 SPORTS AND RECREATION | 298 | 200 | 33 | 0 |
| Total | 866 | 658 | 24 | 0 |











Table 3.2.2 Employment and Vacancies by Salary Bands, 31March 2024

| Salary band | Number of posts on approved establishm ent | Number of posts filled | Vacancy Rate (includi ng frozen posts) | Number of employees additional to the establishm ent |
|--|--|------------------------------|---|---|
| Lower skilled (Levels 1-2) | 173 | 116 | 33 | 0 |
| Skilled (Levels 3-5) | 279 | 239 | 14 | 0 |
| Highly skilled production (Levels 6-8) | 265 | 190 | 28 | 0 |
| Highly skilled supervision (Levels 9-12) | 130 | 96 | 26 | 0 |
| MEC & Senior management (Levels 13-16) | 19 | 17 | 11 | 0 |
| Total | 866 | 658 | 24 | 0 |

Table 3.2.3 Employment and Vacancies by critical occupation.31 March 2024

| Critical Occupations | Number of posts on approved establish ment | Numb er of posts filled | Vacanc y Rate (includi ng frozen posts) | Number of employee s additional to the establish ment |
|---|--|----------------------------------|--|---|
| ADMINISTRATIVE RELATED | 74 | 49 | 34 | 0 |
| ARCHIVISTS CURATORS AND RELATED PROFESSIONALS | 35 | 29 | 17 | 0 |
| BUILDING AND OTHER PROPERTY CARETAKERS | 19 | 12 | 37 | 0 |
| BUS AND HEAVY VEHICLE DRIVERS | 13 | 12 | 8 | 0 |
| CLEANERS IN OFFICES WORKSHOPS HOSPITALS ETC. | 128 | 88 | 31 | 0 |
| COMMUNICATION AND INFORMATION RELATED | 38 | 30 | 21 | 0 |
| COMMUNITY DEVELOPMENT WORKERS | 1 | 0 | 100 | 0 |
| FINANCE AND ECONOMICS RELATED | 14 | 10 | 29 | 0 |
| FINANCIAL AND RELATED PROFESSIONALS | 14 | 8 | 43 | 0 |
| FINANCIAL CLERKS AND CREDIT CONTROLLERS | 9 | 7 | 22 | 0 |
| FOOD SERVICES AIDS 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 & ORGANISAT DEVELOPM & RELATE PROF | 3 | 1 | 67 | 0 |
| HUMAN RESOURCES CLERKS | 13 | 7 | 46 | 0 |
| HUMAN RESOURCES RELATED | 7 | 7 | 0 | 0 |
| INFORMATION TECHNOLOGY RELATED | 1 | 1 | 0 | 0 |
| LANGUAGE PRACTITIONERS INTERPRETERS & OTHER COMMUN | 11 | 9 | 18 | 0 |
| LEGAL RELATED | 2 | 1 | 50 | 0 |
| LIBRARIANS AND RELATED PROFESSIONALS | 65 | 56 | 14 | 0 |
| LIBRARY MAIL AND RELATED CLERKS | 171 | 159 | 7 | 0 |
| LIGHT VEHICLE DRIVERS | 2 | 1 | 50 | 0 |
| LOGISTICAL SUPPORT PERSONNEL | 5 | 4 | 20 | 0 |









| | | ľ | | I I |
|---|-----|-----|-----|-----|
| MATERIAL-RECORDING AND TRANSPORT CLERKS | 6 | 6 | 0 | 0 |
| MESSENGERS PORTERS AND DELIVERERS | 2 | 0 | 100 | 0 |
| OTHER ADMINISTRAT & RELATED CLERKS AND ORGANISERS | 160 | 104 | 35 | 0 |
| OTHER ADMINISTRATIVE POLICY AND RELATED OFFICERS | 13 | 7 | 46 | 0 |
| OTHER INFORMATION TECHNOLOGY PERSONNEL. | 6 | 5 | 17 | 0 |
| OTHER OCCUPATIONS | 1 | 1 | 0 | 0 |
| RISK MANAGEMENT AND SECURITY SERVICES | 1 | 1 | 0 | 0 |
| SECRETARIES & OTHER KEYBOARD OPERATING CLERKS | 12 | 11 | 8 | 0 |
| SECURITY OFFICERS | 2 | 1 | 50 | 0 |
| SENIOR MANAGERS | 22 | 20 | 9 | 0 |
| Total | 866 | 658 | 24 | 0 |

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 –

 (a) 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;

(b) 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;

(c) Where the inherent nature of the occupation requires consistent exercise of discretion and is predominantly intellectual in nature; and

(d) In respect of which a department experiences a high degree of difficulty to recruit or retain the services of employees.

3.3.1 Filling of SMS Posts

The tables in this section provides 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.

| 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 15 | 1 | 1 | 100 | 0 | 0 |
| Salary Level 14 | 3 | 2 | 67 | 1 | 33 |
| Salary Level 13 | 14 | 13 | 93 | 1 | 7 |
| Total | 18 | 16 | 89 | 2 | 11 |

Table 3.3.1 SMS post information as on 31 March 2024









Table 3.3.2 SMS post information as on 30 September 2023

| SMS Level | Total number of funded SMS posts | Total number of SMS posts filled | % of SMS posts filled | Total number of SMS posts vacant | % of SMS posts vacant |
|---|--|--|-----------------------|--|-----------------------------|
| Director-General/ Head of Department | 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 | 13 | 93 | 1 | 7 |
| Total | 18 | 16 | 89 | 2 | 11 |

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

| | Advertising | Filling of Posts | | | | |
|--------------------------------------|--|---|---|--|--|--|
| SMS Level | 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 15 | 0 | 0 | 0 | | | |
| Salary Level 14 | 1 | 0 | 0 | | | |
| Salary Level 13 | 0 | 0 | 0 | | | |
| Total | 1 | 0 | 0 | | | |

*Note:

• The post of Chief Director was advertised in 2023, and again in November 2024. Due to limited applications received, the post could not be filled. The post remains vacant within an official appointed to act in the position

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

Reasons for vacancies not advertised within six months

• From the first advertisement, there was limited applicants who qualify for the position and approval was granted for the post to be re-advertised

Reasons for vacancies not filled within twelve months

• From the re-advertisement, there was a limited pool of applications received, which also did not meet the requirements of the post. An official has been appointed to act in the post.









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

Reasons for vacancies not advertised within six months

N/A

N/A

Reasons for vacancies not filled within six months

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.

3.4 Job Evaluation

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

| | Number of | Number | % of posts | Posts L | Jpgraded | Posts do | owngraded |
|--|---------------------------------------|----------------------|-------------------|---------|----------------------------|----------|----------------------------|
| Salary band | posts on approved establishment | of Jobs Evaluated | of Jobs evaluated | | % of posts evaluated | Number | % of posts evaluated |
| Lower Skilled (Levels1-2) | 173 | 0 | 0 | 0 | 0 | 0 | 0 |
| Skilled (Levels 3-5) | 279 | 0 | 0 | 0 | 0 | 0 | 0 |
| Highly skilled production (Levels 6-8) | 265 | 0 | 0 | 0 | 0 | 0 | 0 |
| Highly skilled supervision (Levels 9-12) | 130 | 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 |

Table 3.4.1 Job Evaluation by Salary band for the period 1 April 2023 and 31 March 2024









| Senior Management Service Band D | | 0 | 0 | 0 | 0 | 0 | 0 |
|---|-----|---|---|---|---|---|---|
| MEC | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 866 | 0 | 0 | 0 | 0 | 0 | 0 |

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

<u>Table 3.4.2 Profile of employees whose positions were upgraded due to their posts being</u> <u>upgraded for the period 1 April 2023 and 31 March 2024</u>

| Gender | African | Asian | Colored | White | Total |
|--------|---------|-------|---------|-------|-------|
| Female | 0 | 0 | 0 | 0 | 0 |
| Male | 0 | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 0 | 0 | 0 |

| Employees with a disability | 0 |
|-----------------------------|---|
|-----------------------------|---|

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.

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

| Occupation | Number of Employees | Job Evaluation Level | Remuneration Level | Reason for Deviation |
|--|------------------------|----------------------------|-----------------------|-------------------------|
| Total number of employees who determined by job evaluation | 0 | | | |
| Percentage of total employed | | | | 0.00% |

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

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

| Total number of Employees whose salaries exceeded the grades | None |
|--|------|
| determine by job evaluation | |









3.5 Employment Changes

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

| Table 3.5.1 Annual turnover rates by salary band for the period 1 April 2023 and 31 | |
|---|--|
| March 2024 | |

| Salary band | Number of employe es at beginnin g of period - 1 April 2023 | Appointme nts and transfers into the department | Terminatio ns and transfers out of the departmen t | Turnov er rate |
|--|---|---|---|-------------------|
| Lower skilled (Levels 1-2) | 105 | 0 | 0 | 0 |
| Skilled (Levels 3-5) | 111 | 10 | 6 | 5 |
| Highly skilled production (Levels 6-8) | 146 | 12 | 12 | 8 |
| Highly skilled supervision (Levels 9-12) | 85 | 17 | 10 | 12 |
| Senior Management Service Band A (Level 13) | 13 | 0 | 0 | 0 |
| Senior Management Service Band B (Level 14) | 2 | 0 | 0 | 0 |
| Senior Management Service Band C (Level 15) | 0 | 0 | 0 | 0 |
| MEC & Senior Management Service Band D (Level 16) | 1 | 0 | 0 | 0 |
| Contracts | 187 | 12 | 190 | 102 |
| Total | 650 | 51 | 218 | 34 |

| Table 3.5.2 Annual turnover rates by critical occupation for the period 1 April 2023 and 31 March | 1 |
|---|---|
| <u>2024</u> | |

| Critical Occupation | Number of employ ees at beginni ng of period - 1 April 2023 | Appointm ents and transfers into the departme nt | Terminati ons and transfers out of the departme nt | Turno ver rate |
|--|---|---|---|----------------------|
| ADMINISTRATION OFFICER | 0 | 1 | 0 | 0 |
| ADMINISTRATIVE RELATED | 45 | 9 | 7 | 16 |
| ARCHIVISTS CURATORS AND RELATED PROFESSIONALS | 28 | 2 | 0 | 0 |
| BUILDING AND OTHER PROPERTY CARETAKERS | 12 | 0 | 1 | 8 |
| BUS AND HEAVY VEHICLE DRIVERS | 13 | 0 | 1 | 8 |
| CLEANERS IN OFFICES WORKSHOPS HOSPITALS ETC. | 89 | 1 | 2 | 2 |
| COMMUNICATION AND INFORMATION RELATED | 27 | 4 | 2 | 7 |
| FINANCE AND ECONOMICS RELATED | 10 | 2 | 2 | 20 |







| FINANCIAL AND RELATED PROFESSIONALS | 7 | 0 | 1 | 14 |
|---|-----|----|-----|----|
| FINANCIAL CLERKS AND CREDIT | 6 | 0 | 0 | 0 |
| CONTROLLERS FOOD SERVICES AIDS AND WAITERS | 4 | 0 | 0 | 0 |
| FOOD SERVICES WORKERS | 2 | 0 | 0 | 0 |
| HISTORIANS AND POLITICAL SCIENTISTS | 3 | 0 | 0 | 0 |
| HOUSEHOLD AND LAUNDRY WORKERS | 2 | 0 | 0 | 0 |
| HUMAN RESOURCES & ORGANISAT DEVELOPM & RELATE PROF | 3 | 2 | 2 | 67 |
| HUMAN RESOURCES CLERKS | 8 | 0 | 1 | 13 |
| HUMAN RESOURCES RELATED | 6 | 1 | 1 | 17 |
| INFORMATION TECHNOLOGY RELATED | 1 | 0 | 0 | 0 |
| LANGUAGE PRACTITIONERS INTERPRETERS & OTHER COMMUN | 11 | 0 | 2 | 18 |
| LEGAL RELATED | 0 | 1 | 0 | 0 |
| LIBRARIANS AND RELATED PROFESSIONALS | 54 | 7 | 43 | 80 |
| LIBRARY MAIL AND RELATED CLERKS | 160 | 3 | 137 | 86 |
| LIGHT VEHICLE DRIVERS | 1 | 0 | 0 | 0 |
| LOGISTICAL SUPPORT PERSONNEL | 3 | 1 | 1 | 33 |
| MATERIAL-RECORDING AND TRANSPORT CLERKS | 9 | 0 | 1 | 11 |
| OTHER ADMINISTRAT & RELATED CLERKS AND ORGANISERS | 100 | 11 | 8 | 8 |
| OTHER ADMINISTRATIVE POLICY AND RELATED OFFICERS | 6 | 3 | 1 | 17 |
| OTHER INFORMATION TECHNOLOGY PERSONNEL. | 5 | 0 | 3 | 60 |
| OTHER OCCUPATIONS | 1 | 0 | 0 | 0 |
| RISK MANAGEMENT AND SECURITY SERVICES | 1 | 0 | 0 | 0 |
| SECRETARIES & OTHER KEYBOARD OPERATING CLERKS | 11 | 2 | 1 | 9 |
| SECURITY OFFICERS | 1 | 0 | 0 | 0 |
| SENIOR MANAGERS | 21 | 0 | 1 | 5 |
| SUPPLY CHAIN CLERK | 0 | 1 | 0 | 0 |
| Total | 650 | 51 | 218 | 34 |

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;
- (b) 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;
- (c) where the inherent nature of the occupation requires consistent exercise of discretion and is predominantly intellectual in nature; and









(d) 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.

<u>Table 3.5.3 Reasons why staff left the department for the period 1 April 2023 and 31</u> <u>March 2024</u>

| Termination Type | Number | % of Total Resignations | | | | | |
|---|---|----------------------------|--|--|--|--|--|
| Death | 2 | 1 | | | | | |
| Resignation | 11 | 5 | | | | | |
| Expiry of contract | 185 | 85 | | | | | |
| Dismissal – operational changes | 0 | 0 | | | | | |
| Dismissal – misconduct | 0 | 0 | | | | | |
| Dismissal – inefficiency | 0 | 0 | | | | | |
| Discharged due to ill-health | 0 | 0 | | | | | |
| Retirement | 10 | 5 | | | | | |
| Transfer to other Public Service Departments | 10 | 5 | | | | | |
| Other | 0 | 0 | | | | | |
| Total | 218 | 100 | | | | | |
| Total number of employees who left as a % of total employment | Total number of employees who left as a % of total employment | | | | | | |

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

| Occupation | Employ ees 1 April 2023 | Promoti ons to another salary level | Salary level promoti ons as a % of employ ees by occupa tion | Progress ions to another notch within a salary level | Notch progres sion as a % of employ ees by occupat ion |
|--|----------------------------------|---|--|--|---|
| ADMINISTRATIVE RELATED | 45 | 4 | 9 | 25 | 56 |
| ARCHIVISTS CURATORS AND RELATED PROFESSIONALS | 28 | 0 | 0 | 22 | 79 |
| BUILDING AND OTHER PROPERTY CARETAKERS | 12 | 0 | 0 | 20 | 167 |
| BUS AND HEAVY VEHICLE DRIVERS | 13 | 0 | 0 | 10 | 77 |
| CLEANERS IN OFFICES WORKSHOPS HOSPITALS ETC. | 89 | 0 | 0 | 46 | 52 |
| COMMUNICATION AND INFORMATION RELATED | 27 | 2 | 7 | 22 | 82 |
| FINANCE AND ECONOMICS RELATED | 10 | 0 | 0 | 7 | 70 |
| FINANCIAL AND RELATED PROFESSIONALS | 7 | 0 | 0 | 4 | 57 |
| FINANCIAL CLERKS AND CREDIT CONTROLLERS | 6 | 0 | 0 | 7 | 117 |
| FOOD SERVICES AIDS AND WAITERS | 4 | 0 | 0 | 6 | 150 |
| FOOD SERVICES WORKERS | 2 | 0 | 0 | 2 | 100 |









| HISTORIANS AND POLITICAL SCIENTISTS | 3 | 0 | 0 | 2 | 67 |
|---|-----|----|----|-----|-----|
| HOUSEHOLD AND LAUNDRY WORKERS | 2 | 0 | 0 | 2 | 100 |
| HUMAN RESOURCES & ORGANISAT DEVELOPM & RELATE PROF | 3 | 0 | 0 | | 0 |
| HUMAN RESOURCES CLERKS | 8 | 0 | 0 | 5 | 63 |
| HUMAN RESOURCES RELATED | 6 | 1 | 17 | 4 | 67 |
| INFORMATION TECHNOLOGY RELATED | 1 | 0 | 0 | | 0 |
| LANGUAGE PRACTITIONERS INTERPRETERS & OTHER COMMUN | 11 | 0 | 0 | 8 | 73 |
| LIBRARIANS AND RELATED PROFESSIONALS | 54 | 3 | 6 | 33 | 61 |
| LIBRARY MAIL AND RELATED CLERKS | 160 | 0 | 0 | 110 | 69 |
| LIGHT VEHICLE DRIVERS | 1 | 0 | 0 | | 0 |
| LOGISTICAL SUPPORT PERSONNEL | 3 | 0 | 0 | 1 | 33 |
| MATERIAL-RECORDING AND TRANSPORT CLERKS | 9 | 0 | 0 | 1 | 11 |
| OTHER ADMINISTRAT & RELATED CLERKS AND ORGANISERS | 100 | 2 | 2 | 62 | 62 |
| OTHER ADMINISTRATIVE POLICY AND RELATED OFFICERS | 6 | 1 | 17 | 16 | 267 |
| OTHER INFORMATION TECHNOLOGY PERSONNEL. | 5 | 0 | 0 | 1 | 20 |
| OTHER OCCUPATIONS | 1 | 0 | 0 | | 0 |
| RISK MANAGEMENT AND SECURITY SERVICES | 1 | 0 | 0 | 1 | 100 |
| SECRETARIES & OTHER KEYBOARD OPERATING CLERKS | 11 | 0 | 0 | 13 | 118 |
| SECURITY OFFICERS | 1 | 0 | 0 | 1 | 100 |
| SENIOR MANAGERS | 21 | 0 | 0 | 4 | 19 |
| Total | 650 | 13 | 2 | 435 | 67 |

Table 3.5.5 Promotions by salary band for the period 1 April 2023 and 31 March 2024

| 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 | 16 | 2 | 13 | 0 | 0 |









| (LEVELS 13- 16) | | | | | |
|--------------------|-----|---|---|-----|----|
| NON- PERMANENT | 42 | | 0 | | 0 |
| Total | 699 | 5 | 1 | 447 | 64 |

3.6 Employment Equity

| Table 3.6.1 Total number of employees (including employees with disabilities) in each |
|---|
| of the following occupational categories as on 31 March 2024 |

| Occupational | | Male | | | | Female | | | Tot |
|--|-------------|-------------|------------|-----------|-------------|--------------|------------|-----------|-----|
| category | Africa n | Colore d | India n | Whit e | Africa n | Colour ed | India n | Whit e | al |
| CLERICAL SUPPORT WORKERS | 119 | 0 | 1 | 0 | 168 | 3 | 1 | 2 | 294 |
| ELEMENTARY OCCUPATIONS | 37 | 0 | 0 | 0 | 71 | 0 | 0 | 0 | 108 |
| MANAGERS | 12 | 0 | 0 | 0 | 9 | 0 | 0 | 0 | 21 |
| PLANT, MACHINE OPERATORS AND ASSEMBLERS | 10 | 0 | 0 | 0 | 3 | 0 | 0 | 0 | 13 |
| PROFESSIONALS | 67 | 0 | 1 | 0 | 87 | 2 | 1 | 3 | 161 |
| PROTECTIVE AND RESCUE SERVICE WORKERS, SOCIAL AND HEALTH SCIENCES SUPPLEMENTARY AND SUPPORT PERSONNEL | 1 | 0 | | 0 | 0 | 0 | 0 | 0 | 1 |
| TECHNICIANS AND ASSOCIATE TECHNICAL OCCUPATIONS | 29 | 0 | 1 | 1 | 29 | 0 | 0 | 0 | 60 |
| Total | 275 | 0 | 3 | 1 | 367 | 5 | 2 | 5 | 658 |
| Employees with disabilities | 8 | 0 | 0 | 0 | 7 | 0 | 0 | 0 | 15 |

| Table 3.6.2 Total number of employees (including employees with disabilities) in each |
|---|
| of the following occupational bands as on 31 March 2024 |

| | | Male |) | | Female | | | | Tot |
|--|-------------|--------------|------------|-----------|-------------|--------------|------------|-----------|-----|
| Occupational band | Africa n | Colour ed | India n | Whit e | Africa n | Colour ed | India n | Whit e | al |
| Top Management | 1 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 2 |
| Senior Management | 9 | 0 | 0 | 0 | 6 | 0 | 0 | 0 | 15 |
| Professionally qualified and experienced specialists and mid- management | 30 | 0 | 1 | 1 | 18 | 2 | 1 | | 53 |
| Skilled technical and academically qualified workers, junior | 96 | 0 | 2 | 0 | 130 | 1 | 1 | 3 | 233 |









| management, supervisors, foreman and superintendents | | | | | | | | | |
|--|-----|---|---|---|-----|---|---|---|-----|
| Semi-skilled and discretionary decision making | 100 | 0 | 0 | 0 | 135 | 2 | 0 | 2 | 239 |
| Unskilled and defined decision making | 39 | 0 | 0 | 0 | 77 | 0 | 0 | 0 | 116 |
| Total | 275 | 0 | 3 | 1 | 367 | 5 | 2 | 5 | 658 |
| Employees with disabilities | 8 | 0 | 0 | 0 | 7 | 0 | 0 | 0 | 15 |

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

| | | Mal | e | | | Tot | | | |
|---|-------------|--------------|------------|-----------|-------------|--------------|------------|-----------|----|
| Occupational band | Afric an | Colou red | Indi an | Whi te | Afric an | Colou red | Indi an | Whi te | al |
| Top Management | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Senior Management | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Professionally qualified and experienced specialists and mid-management | 4 | 0 | 0 | 0 | 3 | 0 | 0 | 0 | 7 |
| Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents | 12 | 0 | 0 | 0 | 16 | 0 | 0 | 0 | 28 |
| Semi-skilled and discretionary decision making | 6 | 0 | 0 | 0 | 6 | 0 | 0 | 0 | 12 |
| Unskilled and defined decision making | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 1 |
| Total | 22 | 0 | 0 | 0 | 26 | 0 | 0 | 0 | 48 |
| Transfers to the Department | 1 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | 3 |
| Total including transfers to the Department | 23 | 0 | 0 | 0 | 28 | 0 | 0 | 0 | 51 |
| Employees with disabilities | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

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

| Occupational | | Male | • | | | Tota | | | |
|---|-------------|--------------|------------|-----------|-------------|--------------|------------|-----------|---|
| band | Africa n | Coloure d | India n | Whit e | Africa n | Coloure d | India n | Whit e | I |
| Top Management | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Senior Management | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| Professionally qualified and experienced specialists and mid- management | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 |
| Skilled technical and academically qualified workers, junior | 3 | 0 | 0 | 0 | 5 | 0 | 0 | 1 | 9 |









| management, supervisors, foreman and superintendent s | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|----|
| Semi-skilled and discretionary decision making | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 1 |
| Unskilled and defined decision making | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 6 | 0 | 0 | 0 | 6 | 0 | 0 | 1 | 13 |
| Employees with disabilities | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

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

| | | Mal | е | | | Tot | | | |
|----------------------------------|-------|-------|------|-----|-------|-------|------|-----|----|
| Occupational band | Afric | Colou | Indi | Whi | Afric | Colou | Indi | Whi | al |
| | an | red | an | te | an | red | an | te | |
| Top Management | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Senior Management | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| Professionally qualified and | | | | | | | | | |
| experienced specialists and mid- | 0 | 0 | 0 | 0 | 4 | 1 | 0 | 0 | 5 |
| management | | | | | | | | | |
| Skilled technical and | | | | | | | | | |
| academically qualified workers, | 28 | 0 | 0 | 0 | 34 | 0 | 0 | 0 | 62 |
| junior management, supervisors, | 20 | 0 | 0 | 0 | 54 | 0 | 0 | 0 | 02 |
| foreman and superintendents | | | | | | | | | |
| Semi-skilled and discretionary | 48 | 0 | 0 | 0 | 78 | 1 | 0 | 2 | 12 |
| decision making | 40 | 0 | U | 0 | 10 | | 0 | 2 | 9 |
| Unskilled and defined decision | 4 | 0 | 0 | 0 | 7 | 0 | 0 | | 11 |
| making | - | Ŭ | Ū | U | , | 0 | U | | |
| Total | 81 | 0 | 0 | 0 | 123 | 2 | 0 | 2 | 20 |
| | | Ŭ | Ŭ | Ŭ | | - | Ū | - | 8 |
| Transfers out of the Department | 6 | 0 | 0 | 0 | 4 | 0 | 0 | 0 | 10 |
| Total including transfers out of | 87 | 0 | 0 | 0 | 127 | 2 | 0 | 2 | 21 |
| the Department | 87 | | Ū | | | 2 | | 2 | 8 |
| Employees with Disabilities | 5 | 0 | 0 | 0 | 5 | 0 | 0 | 0 | 10 |











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

| Disciplinary | | Male | | | | Total | | | |
|--------------|---------|----------|--------|-------|---------|----------|--------|-------|-------|
| action | African | Coloured | Indian | White | African | Coloured | Indian | White | Total |
| NONE | | | | | | | | | 0 |
| Total | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

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

| Occupational | | Male |) | | | Tatal | | | |
|---|---------|----------|--------|-------|---------|----------|--------|-------|-------|
| category | African | Coloured | Indian | White | African | Coloured | Indian | White | Total |
| ELEMENTARY OCCUPATIONS | 13 | 0 | 0 | 0 | 23 | 0 | 0 | 0 | 36 |
| CLERICAL SUPPORT WORKERS | 59 | 0 | 0 | 0 | 69 | 0 | 0 | 0 | 128 |
| MANAGERS | | | | | | | | | |
| PROFESSIONALS | 20 | 0 | 0 | 0 | 24 | 1 | 0 | 0 | 45 |
| PLANT, MACHINE OPERATORS AND ASSEMBLERS | 4 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 5 |
| PROTECTIVE AND RESCUE SERVICE WORKERS; SOCIAL AND HEALTH SCIENCES SUPPLEMENTARY AND SUPPORT PERSONNEL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| SKILLED AGRICULTURAL, FORESTRY, FISHERY, CRAFT AND RELATED TRADES WORKERS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TECHNICIANS AND ASSOCIATE TECHNICAL OCCUPATIONS | 6 | 0 | 0 | 0 | 8 | 0 | 0 | 0 | 14 |
| SECURITY AND CUSTODIAL PERSONNEL | | | | | | | | | 0 |
| Total | 102 | 0 | 0 | 0 | 125 | 1 | 0 | 0 | 228 |
| Employees with disabilities | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

3.7 Signing of Performance Agreements by SMS Members

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









Table 3.7.1 Signing of Performance Agreements by SMS members as on 31 May 2023

| SMS Level | Total number of funded SMS posts | Total number of SMS members | Total number of signed performance agreements | Signed performance agreements as % of total number of SMS members |
|---|--|--------------------------------|--|---|
| Director- General/ Head of Department | 0 | 0 | 0 | 0 |
| Salary Level 16 | 0 | 0 | 0 | 0 |
| Salary Level 15 | 1 | 1 | 1 | 100% |
| Salary Level 14 | 3 | 2 | 1 | 50% |
| Salary Level 13 | 12 | 12 | 12 | 100% |
| Total | 16 | 15 | 14 | 93% |

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

Reasons

None Provided

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

Reasons

None

3.8 <u>Performance Rewards</u>

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).











<u>Table 3.8.1 Performance Rewards by race, gender and disability for the period 1 April</u> 2023 to 31 March 2024

| | | Benefi | iciary Profile | | Cost | | |
|----------|--------|-------------------------|------------------------|----------------------------------|--------|---------------------------------|--|
| Race | Gender | No. of Beneficiaries | Number of employees | % of total within group | Cost | Average cost per employee | |
| | FEMALE | 0 | 367 | 0 | 0 | R 0.00 | |
| AFRICAN | MALE | 0 | 275 | 0 | 0 | R 0.00 | |
| COLOURED | FEMALE | 0 | 5 | 0 | 0 | R 0.00 | |
| COLOURED | MALE | 0 | 0 | 0 | 0 | R 0.00 | |
| INDIAN | FEMALE | 0 | 2 | 0 | 0 | R 0.00 | |
| INDIAN | MALE | 0 | 3 | 0 | 0 | R 0.00 | |
| WHITE | FEMALE | 0 | 5 | 0 | 0 | R 0.00 | |
| | MALE | 0 | 1 | 0 | 0 | R 0.00 | |
| Total | | 0 | 658 | 0 | R 0.00 | R 0.00 | |

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

| | Benefici | ary Profile | | Co | ost | Total cost |
|---|-------------------------|------------------------|--|---------------|---------------------------------|--|
| Salary Band | No. of Beneficiaries | Number of employees | % of total within salary bands | Total Cost | Average cost per employee | as a % of the total personnel expenditure |
| Lower Skilled (Levels 1-2) | 0 | 116 | 0 | 0 | R 0.00 | 0 |
| Skilled (level 3-5) | 0 | 239 | 0 | 0 | R 0.00 | 0 |
| Highly skilled production (level 6-8) | 0 | 190 | 0 | 0 | R 0.00 | 0 |
| Highly skilled supervision (level 9-12) | 0 | 96 | 0 | 0 | R 0.00 | 0 |
| Total | 0 | 641 | 0 | R 0.00 | R 0.00 | 0 |

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

| | Bene | Beneficiary Profile | | | | |
|--|-----------------------------|--------------------------------|---|-----------------------|--|--|
| Critical Occupation | No. of Benefici aries | Numbe r of employ ees | % of total within occupa tion | Tot al Cos t | Avera ge Cost per emplo yee | |
| ADMINISTRATIVE RELATED | 0 | 49 | 0 | 0 | R 0.00 | |
| ARCHIVISTS CURATORS AND RELATED PROFESSIONALS | 0 | 29 | 0 | 0 | R 0.00 | |
| BUILDING AND OTHER PROPERTY CARETAKERS | 0 | 12 | 0 | 0 | R 0.00 | |
| BUS AND HEAVY VEHICLE DRIVERS | 0 | 12 | 0 | 0 | R 0.00 | |
| CLEANERS IN OFFICES WORKSHOPS HOSPITALS ETC. | 0 | 88 | 0 | 0 | R 0.00 | |







| COMMUNICATION AND INFORMATION RELATED | 0 | 30 | 0 | 0 | R 0.00 |
|---|---|-----|---|-----------|--------|
| FINANCE AND ECONOMICS RELATED | 0 | 10 | 0 | 0 | R 0.00 |
| FINANCIAL AND RELATED PROFESSIONALS | 0 | 8 | 0 | 0 | R 0.00 |
| FINANCIAL CLERKS AND CREDIT CONTROLLERS | 0 | 7 | 0 | 0 | R 0.00 |
| FOOD SERVICES AIDS AND WAITERS | 0 | 4 | 0 | 0 | R 0.00 |
| FOOD SERVICES WORKERS | 0 | 2 | 0 | 0 | R 0.00 |
| HISTORIANS AND POLITICAL SCIENTISTS | 0 | 3 | 0 | 0 | R 0.00 |
| HOUSEHOLD AND LAUNDRY WORKERS | 0 | 2 | 0 | 0 | R 0.00 |
| HUMAN RESOURCES & ORGANISAT DEVELOPM & RELATE PROF | 0 | 1 | 0 | 0 | R 0.00 |
| HUMAN RESOURCES CLERKS | 0 | 7 | 0 | 0 | R 0.00 |
| HUMAN RESOURCES RELATED | 0 | 7 | 0 | 0 | R 0.00 |
| INFORMATION TECHNOLOGY RELATED | 0 | 1 | 0 | 0 | R 0.00 |
| LANGUAGE PRACTITIONERS INTERPRETERS & OTHER COMMUN | 0 | 9 | 0 | 0 | R 0.00 |
| LEGAL RELATED | 0 | 1 | 0 | 0 | R 0.00 |
| LIBRARIANS AND RELATED PROFESSIONALS | 0 | 56 | 0 | 0 | R 0.00 |
| LIBRARY MAIL AND RELATED CLERKS | 0 | 159 | 0 | 0 | R 0.00 |
| LIGHT VEHICLE DRIVERS | 0 | 1 | 0 | 0 | R 0.00 |
| LOGISTICAL SUPPORT PERSONNEL | 0 | 4 | 0 | 0 | R 0.00 |
| MATERIAL-RECORDING AND TRANSPORT CLERKS | 0 | 6 | 0 | 0 | R 0.00 |
| OTHER ADMINISTRAT & RELATED CLERKS AND ORGANISERS | 0 | 104 | 0 | 0 | R 0.00 |
| OTHER ADMINISTRATIVE POLICY AND RELATED OFFICERS | 0 | 7 | 0 | 0 | R 0.00 |
| OTHER INFORMATION TECHNOLOGY PERSONNEL. | 0 | 5 | 0 | 0 | R 0.00 |
| OTHER OCCUPATIONS | 0 | 1 | 0 | 0 | R 0.00 |
| RISK MANAGEMENT AND SECURITY SERVICES | 0 | 1 | 0 | 0 | R 0.00 |
| SECRETARIES & OTHER KEYBOARD OPERATING CLERKS | 0 | 11 | 0 | 0 | R 0.00 |
| SECURITY OFFICERS | 0 | 1 | 0 | 0 | R 0.00 |
| SENIOR MANAGERS | 0 | 20 | 0 | 0 | R 0.00 |
| Total | 0 | 658 | 0 | R 0.00 | R 0.00 |

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 –

- a) 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;
- b) 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;
- c) where the inherent nature of the occupation requires consistent exercise of discretion and is predominantly intellectual in nature; and
- d) in respect of which a department experiences a high degree of difficulty to recruit or retain the services of employees









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

| | Benefi | ciary Profil | е | C | Cost | Total | |
|--|-----------------------------|-------------------------------|--|-------------------|---|--|--|
| Salary Band | No. of Beneficiar ies | Number of employe es | % of total withi n sala ry ban ds | Tota I Cost | Averag e cost per employ ee | cost as a % of the total personn el expendit ure | |
| Senior Management Service Band A (Level 13) | | 13 | 0 | | R 0.00 | 0 | |
| Senior Management Service Band B (Level 14) | | 2 | 0 | | R 0.00 | 0 | |
| Senior Management Service Band C (Level 15) | | 1 | 0 | | R 0.00 | 0 | |
| Senior Management Service Band D (Level 16) | | 1 | 0 | | R 0.00 | 0 | |
| Total | 0 | 17 | 0 | R 0.00 | R 0.00 | 0 | |

3.9 Foreign Workers

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

<u>Table 3.9.1 foreign workers by salary band for the period 1 April 2023 and 31 March</u> 2024

| Salary Band | 1 April 20 | 023 | 31 March | 2024 | Change | |
|--|------------|---------------|----------|---------------|--------|-------------|
| Salary Ballu | 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 |
| Contract (Levels 1-2) | 0 | 0 | 0 | 0 | 0 | 0 |
| Contract (Levels 3-5) | 0 | 0 | 0 | 0 | 0 | 0 |
| Contract (Levels 6-8) | 0 | 0 | 0 | 0 | 0 | 0 |
| Contract (Levels 9-12) | 0 | 0 | 0 | 0 | 0 | 0 |
| Contract (Levels 13-16) | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 0 | 0 | 0 | 0 |











Table 3.9.2 foreign workers by major occupation for the period 1 April 2023 and 31

<u>March 2024</u>

| | 1 April | 2023 | 31 March 2024 | | Change | |
|---|---------|----------------------|------------------|----------------------|------------|-----------------|
| Major Occupation | | % of tot al | Numb er | % of tot al | Numb er | % Chan ge |
| OTHER ADMINISTRAT & RELATED CLERKS AND ORGANISERS | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 0 | 0 | 0 | 0 |

3.10 Leave utilisation

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

Table 3.10.1 Sick leave for the period 1 January 2023 to 31 December 2023

| Salary Band | Total days | % Days with medical certification | No. of employees using sick leave | % of total employees using sick leave | Average days per employee | Estimated Cost |
|--|---------------|--|--|--|---------------------------------|-------------------|
| Lower skilled (Levels 1-2) | 434 | 92 | 62 | 18 | 7 | R 305,213.74 |
| Skilled (Levels 3-5) | 883 | 88 | 126 | 36 | 7 | R 923,178.69 |
| Highly skilled production (Levels 6-8) | 654 | 85 | 100 | 29 | 7 | R 1,108,666.27 |
| Highly skilled supervision (Levels 9-12) | 418 | 91 | 52 | 15 | 8 | R 1,200,238.72 |
| Senior management (Levels 13-16) | 43 | 98 | 8 | 2 | 5 | R 204,411.67 |
| Total | 2432 | 89 | 348 | 100 | 7 | R 3,741,709.09 |

<u>Table 3.10.2 Disability leave (temporary and permanent) for the period 1 January 2023</u> to 31 December 2023

| Salary Band | Total Days | % Days with medical certificati on | No. of employees using Disability Leave | % of total employe es using Disabilit y Leave | Averag e days per emplo yee | Estimated Cost |
|--|---------------|--|---|--|---|----------------|
| Lower skilled (Levels 1-2) | 0 | 0 | 0 | 0 | 0 | R 0.00 |
| Skilled (Levels 3-5) | 122 | 100 | 3 | 30 | 41 | R 129,031.20 |
| Highly skilled production (Levels 6-8) | 106 | 100 | 5 | 50 | 21 | R 153,461.58 |
| Highly skilled supervision (Levels 9-12) | 76 | 100 | 2 | 20 | 38 | R 188,662.80 |
| Senior management (Levels 13-16) | 0 | 0 | 0 | 0 | 0 | R 0.00 |
| Total | 304 | 100 | 10 | 100 | 30 | R 471,155.58 |











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.

| Salary band | Total days taken | Number of Employees using annual leave | Average per employee |
|---|------------------|--|-------------------------|
| Lower skilled (Levels 1-2) | 2338 | 101 | 23 |
| Skilled (Levels 3-5) | 5052.92 | 254 | 20 |
| Highly skilled production (Levels 6-8) | 4130 | 211 | 20 |
| Highly skilled supervision (Levels 9-12) | 1917 | 105 | 18 |
| Senior management (Levels 13-16) | 260 | 17 | 15 |
| Total | 13697.92 | 688 | 20 |

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

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

| Salary band | Total days of capped leave taken | Number of Employees using capped leave | Average number of days taken per employee | Average capped leave per employee as on 31 March 2024 |
|--|--|--|---|--|
| Lower skilled (Levels 1-2) | 0 | 0 | 0 | 0 |
| Skilled (Levels 3-5) | 9 | 1 | 9 | 3 |
| Highly skilled production (Levels 6-8) | 0 | 0 | 0 | 8 |
| Highly skilled supervision (Levels 9-12) | 0 | 0 | 0 | 11 |
| Senior management (Levels 13-16) | 0 | 0 | 0 | 32 |
| Total | 9 | 1 | 9 | 6 |

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

|--|

| Reason | Total Amount | No. of Employees | Average payment per employee |
|---|----------------|---------------------|---------------------------------------|
| Leave payout for 2023/24 due to non-utilization of leave for the previous cycle [LEAVE DISCOUNTING (UNUSED LEAVE CR)] | R 184,579.82 | 3 | R 61,527.00 |
| Capped leave payouts on termination of service for 2023/24 (LEAVE GRATUITY) | R 0.00 | 0 | R 0.00 |
| Current leave payout on termination of service for 2023/24 [LEAVE DISCOUNTING \ GRATUITY (UNUSED LEAVE CR)] | R 1,489,464.05 | 16 | R 93,092.00 |
| Total | R 1,674,043.87 | 19 | R 88,108.00 |









3.11 HIV/AIDS & Health Promotion Programmes

Table 3.11.1 Steps taken to reduce the risk of occupational exposure

| Units/categories of employees identified to be at high risk of contracting HIV & related diseases (if any) | Key steps taken to reduce the risk |
|--|--|
| Interns, contract workers, young employees | Newly appointed employees were inducted on HIV/AIDS, STI and TB policy including Health and Productivity, SHERQ and Wellness Management policies. COIDA workshop done to capacitate employees on compensation on occupational injuries and diseases Act. O7 health screening sessions done O4 GEMS roadshows done to educate staff on departmental health risk profile as per GEMS stakeholder report O3 Healthy Lifestyle awareness workshops done covering STIs and condom week, PEP and Prep awareness including TB awareness |

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

| 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 | | Mr Mpuisang Director Human Capital Management is the designated member of the SMS to ensure implementation of the provisions |
| 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 | | Head office: 03 permanent staff 01: Deputy Director-Registered counsellor 01 Senior Personnel Officer-OHS 01 Admin Clerk 01 Vacant Assistant Director post 0 EHW staff at district level Voted funds: 4,307,000.00 |
| 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 | | The department is complying with the DPSA strategic framework by implementing four pillars namely. HIV/AIDS, STI and TB Management Health and Productivity Management Safety Health Environment, Risk and Quality Management Wellness Management |
| 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 | | Department has established and appointed OHS committees both in provincial and at the district level 1. Mr P Ngono 2. Mr T Lesia 3. Mr W Melakeco 4. Mr I Maselo 5. Ms P Mankwe 6. Ms B Jantjie(Nehawu Rep) 7. Mr T Macdonald (PSA Rep) |









| | | | Ms D Leine (NAPSWU Rep) Ms N Tawana Ms N Tawana Ms B Moselane Ms P Tamenti Ms P Tamenti Ms M Jantjie(NUPSAW Rep) Mr. M Lekgetho(Nehawu Rep) Mr G Monnamontsho Mr A Moleele Ms J Tshoke Mr B Blom Mr J Chauke Mr S Xulu Mr E Modillane Mr K Mekgwe Ms K Kolobi Ms P Mafaladisho Ms T Mashigo(NUPSAW) Ms F Matsela(PSA) Mr T Botman(Nehawu) |
|---|-----|----|---|
| 5. Has the department reviewed its employment policies and practices to | Yes | | Policy Reviewed in 2022 HIV/AIDS, STI and TB |
| ensure that these do not unfairly discriminate against employees on the | | | Health and Productivity |
| basis of their HIV status? If so, list the | | | Wellness Management policy Policy Reviewed in 2024 |
| employment policies/practices so reviewed. | | | SHERQ 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 | | The provision has been made within the departmental HIV/AIDS, STI and TB policy. The policy ensure that no employee or prospective employee is unfairly discriminated against on the basis of her or his HIV status or perceived HIV status including TB or any other disease in the department. Ensure that no employee or prospective employees is forced to take HIV and TB test. All employees shall treat information on an employee's health status as confidential and shall not disclose that information to any other person without employee's written consent. All information and records pertaining to HIV status of employee's should be kept separate from their personnel files and be placed in a lockable area. Increase advocacy, lobbying, health promotion and health education including mainstreaming of HIV/AIDS |
| 7. Does the department encourage its employees to undergo Voluntary Counselling and Testing? If so, list the results that you have you achieved. | Yes | | 54 male employees tested for HIV 40 female employees tested for HIV |
| 8. Has the department developed measures/indicators to monitor & evaluate the impact of its health promotion programme? If so, list these measures/indicators. | | No | |









3.12 Labour Relations

Table 3.12.1 Collective agreements for the period 1 April 2023 and 31 March 2024

| Subject matter | Date |
|---|------------------|
| GPSSBC Resolution 1 of 2024 Charter of the general public service sectoral | 11 March |
| bargaining council | 2024 |
| PSCBC Resolution 3 of 2023 – Enforcement of Collective Agreements in the Public | 13 July 2023 |
| Service | |
| PSCBC Resolution 1 of 2024 – Rules for the conduct of proceedings before the PSCBC | 01 March 2024 |
| GPSSBC Resolution 2 of 2024 Improvement in conditions of service – Special leave | 11 March 2024 |

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

<u>Table 3.12.2 Misconduct and disciplinary hearings finalised for the period 1 April 2023 and 31</u> <u>March 2024</u>

| Outcomes of disciplinary hearings | Number | % of Total |
|-----------------------------------|--------|---------------|
| Correctional counselling | | |
| Verbal warning | | |
| Written warning | | |
| Final written warning | | |
| Suspended without pay | | |
| Fine | | |
| Demotion | | |
| Dismissal | | |
| Not guilty | | |
| Case withdrawn | | |
| Total | | |

<u>Table 3.12.3 Types of misconduct addressed at disciplinary hearings for the period 1</u> <u>April 2023 and 31 March 2024</u>

| Type of misconduct | Number | % of Total |
|--------------------|--------|---------------|
| NONE | | 0 |









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

| Grievances | Number | % of Total |
|-----------------------------------|--------|------------|
| Number of grievances resolved | 6 | 75 % |
| Number of grievances not resolved | 2 | 25 % |
| Total number of grievances lodged | 8 | 100% |

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

| Disputes | Number | % of Total |
|---------------------------------|--------|------------|
| Number of disputes upheld | 0 | 0% |
| Number of disputes dismissed | 2 | 40% |
| Total number of disputes lodged | 5 | 100% |

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

| Total number of persons working days lost | 0 |
|--|------------|
| Total costs working days lost | R0.00 |
| Amount recovered as a result of no work no pay | R35,453.22 |

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

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

3.13 Skills development

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

| | | Number of | Training needs identified at start of the reporting period | | | | |
|----------------------------------|--------|------------------------------------|---|--|-------------------------------|-------|--|
| Occupational category | Gender | employees as at 1 April 2023 | Learnerships | Skills Programmes & other short courses | Other forms of training | Total | |
| Legislators, | Female | 9 | 0 | 0 | 0 | 0 | |
| senior officials and managers | Male | 13 | 0 | 0 | 0 | 0 | |
| Professionals | Female | 84 | 0 | 25 | 0 | 25 | |
| FIDESSIDIIAIS | Male | 71 | 0 | 20 | 0 | 20 | |
| | Female | 29 | 0 | 8 | 0 | 8 | |







| Technicians and | | | | 6 | | |
|-------------------|--------|-----|---|----|---|-----|
| associate | Male | 25 | 0 | | 0 | 6 |
| professionals | | | | | | |
| Clerks | Female | 177 | 0 | 69 | 0 | 69 |
| CIEIKS | Male | 117 | 0 | 59 | 0 | 59 |
| Service and | Female | 2 | 0 | 0 | 0 | 0 |
| sales workers | Male | 2 | 0 | 0 | 0 | 0 |
| Skilled | Female | 0 | 0 | 0 | 0 | 0 |
| agriculture and | Male | 0 | 0 | 0 | 0 | 0 |
| fishery workers | IVIAIC | 0 | 0 | 0 | 0 | 0 |
| Craft and related | Female | 0 | 0 | 0 | 0 | 0 |
| trades workers | Male | 0 | 0 | 0 | 0 | 0 |
| Plant and | Female | 3 | 0 | 1 | 0 | 0 |
| machine | | | | | | |
| operators and | Male | 11 | 0 | 4 | 0 | 0 |
| assemblers | | | | | | |
| Elementary | Female | 70 | 0 | 23 | 0 | 23 |
| occupations | Male | 37 | 0 | 13 | 0 | 13 |
| Developmental | Female | 10 | 0 | 1 | 1 | 1 |
| Programmes | | | | | | |
| (Interns & | Male | 7 | 0 | 1 | 1 | 1 |
| Learners) | | | | | | |
| Sub Total | Female | 374 | 0 | 0 | 0 | 0 |
| | Male | 276 | 0 | 0 | 0 | 0 |
| Total | 1 | 650 | 0 | 0 | 0 | 235 |

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

| | | Number of | Training provided within the reporting period | | | | |
|-------------------------|--------|------------------------------------|---|--|-------------------------------|-------|--|
| Occupational category | Gender | employees as at 1 April 2023 | Learnerships | Skills Programmes & other short courses | Other forms of training | Total | |
| Legislators, senior | Female | 9 | 0 | 0 | 0 | 0 | |
| officials and managers | Male | 13 | 0 | 0 | 0 | 0 | |
| Professionals | Female | 84 | 0 | 1 | 1 | 2 | |
| | Male | 71 | 0 | 1 | 1 | 2 | |
| Technicians and | Female | 29 | 0 | 1 | 1 | 2 | |
| associate professionals | Male | 25 | 0 | 1 | 1 | 2 | |
| Clerks | Female | 177 | 0 | 42 | 62 | 145 | |







| | Male | 276 | 0 | 0 | 0 | 0 |
|--------------------------|--------|-----|---|----|----|----|
| Sub Total | Female | 374 | 0 | 0 | 0 | 0 |
| (Interns & Learners) | | · | 0 | | I | 1 |
| PROGRAMMES | Male | 1 | 0 | 0 | 1 | 1 |
| DEVELOPMENTAL | Female | 1 | 0 | 0 | 1 | 1 |
| | Male | 37 | 0 | 0 | 0 | 0 |
| Elementary occupations | Female | 70 | 0 | 0 | 0 | 0 |
| operators and assemblers | Male | 11 | 0 | 0 | 0 | 0 |
| Plant and machine | Female | 3 | 0 | 0 | 0 | 0 |
| workers | Male | 0 | 0 | 0 | 0 | 0 |
| Craft and related trades | Female | 0 | 0 | 0 | 0 | 0 |
| fishery workers | Male | 0 | 0 | 0 | 0 | 0 |
| Skilled agriculture and | Female | 0 | 0 | 0 | 0 | 0 |
| workers | Male | 2 | 0 | 0 | 0 | 0 |
| Service and sales | Female | 2 | 0 | 0 | 0 | 0 |
| | Male | 117 | 0 | 22 | 28 | 70 |

3.14 Injury on duty

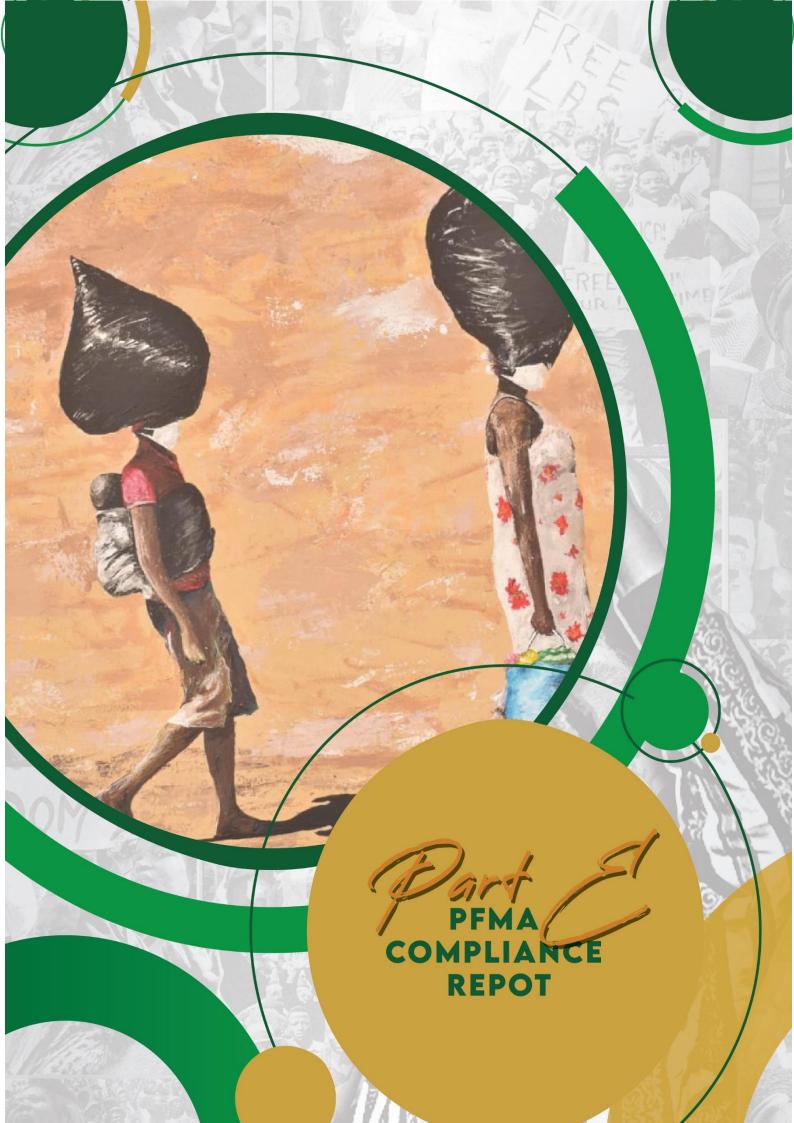
The following tables provide basic information on injury on duty.

| Required basic medical attention only | 2 | 100% |
|---------------------------------------|---|------|
| Temporary Total Disablement | 2 | 100% |
| Permanent Disablement | 0 | 0% |
| Fatal | 0 | 0% |
| Total | 4 | 100% |
| Required basic medical attention only | 2 | 100% |













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

1.1 Irregular expenditure

a) Reconciliation of irregular expenditure

| Description | 2023/2024 | 2022/2023 |
|---|-----------|-----------|
| | R'000 | R'000 |
| Opening balance | 564,143 | 613,585 |
| Adjustment to opening balance | - | (74,301) |
| Opening balance as restated | 564,143 | 539,284 |
| Add: Irregular expenditure confirmed | 6,400 | 32,394 |
| Less: Irregular expenditure condoned | (24,924) | (1,800) |
| Less: Irregular expenditure not condoned and removed | - | - |
| Less: Irregular expenditure recoverable | - | - |
| Less: Irregular expenditure not recovered and written off | - | (5,735) |
| Closing balance | 545,619 | 564,143 |
| | | |

Adjustment to opening balance in 2022/23 is due to de-recognition of Infrastructure projects and Office Lease Accommodation amounting to R74 303 million that was incorrectly classified as Irregular Expenditure. R2 thousand added was previously incorrectly classified as F&W Expenditure.

| Reconciling notes to the annual financial statement disclosure | | | | |
|--|---------------------------------------|--|--|--|
| 2023/2024 | 2022/2023 | | | |
| R'000 | R'000 | | | |
| - | - | | | |
| - | - | | | |
| 6,400 | 32,394 | | | |
| 6,400 | 32,394 | | | |
| | 2023/2024 R'000 - - 6,400 | | | |









| b) Details of current and previous year irregular | expenditure (un | der assessment, | | |
|---|-----------------|-----------------|--|--|
| determination, and investigation) | | | | |
| Description | 2023/2024 | 2022/2023 | | |
| | R'000 | R'000 | | |
| Irregular expenditure under assessment | - | - | | |
| Irregular expenditure under determination | 545,121 | 563,833 | | |
| Irregular expenditure under investigation | 498 | 310 | | |
| Total | 545,619 | 564,143 | | |
| | | | | |

Under Assessment: No transactions were identified in the current year.

Under determination: Expenditure relates to Office Lease Accommodation, security and infrastructure and have been referred to LCF on UIFW.

Under investigation: A total amount of R498 thousand (R188 and R310) has been referred to SAPS with Case no 279/03/2023. Investigations are still on going.

| c) Details of current and previous year irregular expenditure condoned | | | |
|--|-----------|-----------|--|
| Description | 2023/2024 | 2022/2023 | |
| | R'000 | R'000 | |
| Irregular expenditure condoned | 24,924 | 1,800 | |
| Total | 24,924 | 1,800 | |

Amount condoned relates to infrastructure projects and was condoned by the relevant authority (Provincial Treasury).

| d) Details of current and previous year irregular expenditure removed - (not condoned) | | |
|--|-----------|-----------|
| Description | 2023/2024 | 2022/2023 |
| | R'000 | R'000 |
| Irregular expenditure NOT condoned and removed | - | - |
| Total | - | - |









e) Details of current and previous year irregular expenditure recoverable

| e) Details of current and previous year megular expenditure recoverable | | |
|---|-----------|-----------|
| Description | 2023/2024 | 2022/2023 |
| | R'000 | R'000 |
| Irregular expenditure recoverable | - | - |
| Total | - | - |
| f) Details of current and previous year irregular expenditure not recoverable and written off | | |
| | | |
| (irrecoverable) | | |
| | 2023/2024 | 2022/2023 |
| (irrecoverable) | | |
| (irrecoverable) | 2023/2024 | 2022/2023 |

Additional disclosure relating to Inter-Institutional Arrangements

g) Details of non-compliance cases where an institution is involved in an inter-institutional arrangement (where such institution *is not* responsible for the non-compliance)

| Description | 2023/2024 | 2022/2023 |
|----------------|-----------|-----------|
| | R'000 | R'000 |
| Not Applicable | - | - |
| Total | - | - |

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)

| Description | 2023/2024 | 2022/2023 |
|----------------|-----------|-----------|
| | R'000 | R'000 |
| Not Applicable | - | - |
| Total | - | - |

i) Details of current and previous year disciplinary or criminal steps taken as a result of irregular expenditure

Disciplinary steps taken

All Irregular Expenditure cases are subjected to consequence management processes once there is an official found responsible









1.2 Fruitless and wasteful expenditure

a) Reconciliation of fruitless and wasteful expenditure

| Description | 2023/2024 | 2022/2023 |
|--|-----------|-----------|
| | R'000 | R'000 |
| Opening balance | 464 | 572 |
| Adjustment to opening balance | - | - |
| Opening balance as restated | 464 | - |
| Add: Fruitless and wasteful expenditure confirmed | 60 | 79 |
| Less: Fruitless and wasteful expenditure recoverable | - | (113) |
| Less: Fruitless and wasteful expenditure not recoverable and written off | (134) | (74) |
| Closing balance | 390 | 464 |

Included in the write-off amount of R134 thousand, R2 thousand was transferred to Irregular Expenditure and R15 thousand was derecognised during 2023/24.

Reconciling notes

| Description | 2023/2024 | 2022/2023 |
|---|-----------|-----------|
| | R'000 | R'000 |
| Fruitless and wasteful expenditure that was under assessment. | - | - |
| Fruitless and wasteful expenditure that relates to prior year and identified in current year. | - | - |
| Fruitless and wasteful expenditure for the current year | 60 | 79 |
| Total | 60 | 79 |

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

| Description ¹ | 2023/2024 | 2022/2023 |
|--|-----------|-----------|
| | R'000 | R'000 |
| Fruitless and wasteful expenditure under assessment | 4,228 | 4,228 |
| Fruitless and wasteful expenditure under determination | 390 | 464 |
| Fruitless and wasteful expenditure under investigation | - | - |
| Total ¹ | 4,618 | 4,692 |

¹ Total unconfirmed fruitless and wasteful expenditure (assessment), losses (determination), and criminal conduct (investigation)







c) Details of fruitless and wasteful expenditure recoverable

| Description | 2023/2024 | 2022/2023 |
|--|-----------|-----------|
| | R'000 | R'000 |
| Fruitless and wasteful expenditure recoverable | - | 113 |
| Total | - | 113 |

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

| Description | 2023/2024 | 2022/2023 |
|--|-----------|-----------|
| | R'000 | R'000 |
| Fruitless and wasteful expenditure written off | 134 | 74 |
| Total | 134 | 74 |

The amount of R168 relates to Fruitless and Wasteful Exp. Written off, derecognised and referred to Irregular Exp.

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

| Description | R'000 |
|---|--|
| Letters were written to identify officials and the Loss Control Funct process is complete, relevant disciplinary processes will unfold. | ion is reviewing the responses. Once the |
| | |
| | |

Include discussion here where deemed relevant.

1.3 Unauthorised expenditure

a) Reconciliation of unauthorised expenditure

| Description | 2023/2024 | 2022/2023 |
|-------------------------------|-----------|-----------|
| | R'000 | R'000 |
| Opening balance | - | - |
| Adjustment to opening balance | - | - |
| Opening balance as restated | - | - |









| Add: unauthorised expenditure confirmed | - | - |
|---|---|---|
| Less: unauthorised expenditure approved with funding | - | - |
| Less: unauthorised expenditure approved without funding | - | - |
| Less: unauthorised expenditure recoverable | - | - |
| Less: unauthorised not recovered and written off ² | - | - |
| Closing balance | - | - |

Reconciling notes

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

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

| Description ³ | 2023/2024 | 2022/2023 |
|--|-----------|-----------|
| | R'000 | R'000 |
| Unauthorised expenditure under assessment | - | - |
| Unauthorised expenditure under determination | - | - |
| Unauthorised expenditure under investigation | - | - |
| Total⁴ | - | - |

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 | 2023/2024 | 2022/2023 |
|--|-----------|-----------|
| | R'000 | R'000 |
| Theft | - | - |
| Other material losses | - | - |
| Less: Recovered | - | - |
| Less: Not recovered and written off | - | - |
| Total | - | - |

¹ Total unconfirmed unauthorised expenditure (assessment), losses (determination), and criminal conduct (investigation)





 $^{^{2}% \}left(1-1\right) =0$ This amount may only be written off against available savings

³ Group similar items





Include discussion here where deemed relevant.

b) Details of other material losses

| Nature of other material losses | 2023/2024 | 2022/2023 |
|---|-----------|-----------|
| | R'000 | R'000 |
| (Group major categories, but list material items) | - | - |
| | | |
| | | |
| Total | - | - |

c) Other material losses recovered

| Nature of losses | 2023/2024 2022 | |
|---|----------------|-------|
| | R'000 | R'000 |
| (Group major categories, but list material items) | - | - |
| | | |
| | | |
| Total | - | - |

d) Other material losses written off

| Nature of losses | 2022/2023 | 2021/2022 |
|---|-----------|-----------|
| | R'000 | R'000 |
| (Group major categories, but list material items) | - | - |
| | - | - |
| Total | - | - |

2. LATE AND/OR NON-PAYMENT OF SUPPLIERS

| Description | Number of invoices | Consolidated Value |
|--|-----------------------|-----------------------|
| | | R'000 |
| Valid invoices received | 4509 | 475 648 |
| Invoices paid within 30 days or agreed period | 4480 | 473 148 |
| Invoices paid after 30 days or agreed period | 29 | 2 500 |
| 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 |

The total number of 29 invoices paid after 30 days were non-complaint.









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 | 16 284 |
| Security services | White Leopard | Participation with other organs of state: Mmabana Arts Culture and Sports Foundation | MACSF 006/2019 | 5 340 |
| Security services | Dephetogo Trading | Participation with other organs of state: Mmabana Arts Culture and Sports Foundation | MACSF 004/2019 | 6 644 |
| 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. |
| Motor Vehicle | Various | Participation with other organs of state: National Treasury | RT57-2022 | As per price list |
| Supply and delivery of mobile communication services | Various | Participation with other organs of state: National Treasury | RT15-2021 | As per price list. |
| Supply and delivery of Petrol and Diesel | Bothobame Petroleum | Participation with other organs of state: National Treasury | RT70-2021 | As per price list. |
| Sports Equipment and Attire | Delivea – Bluestorm JV | Participation with other organs of state: National Department of SAC | DSAC 13/22- 23 | As per price list. |









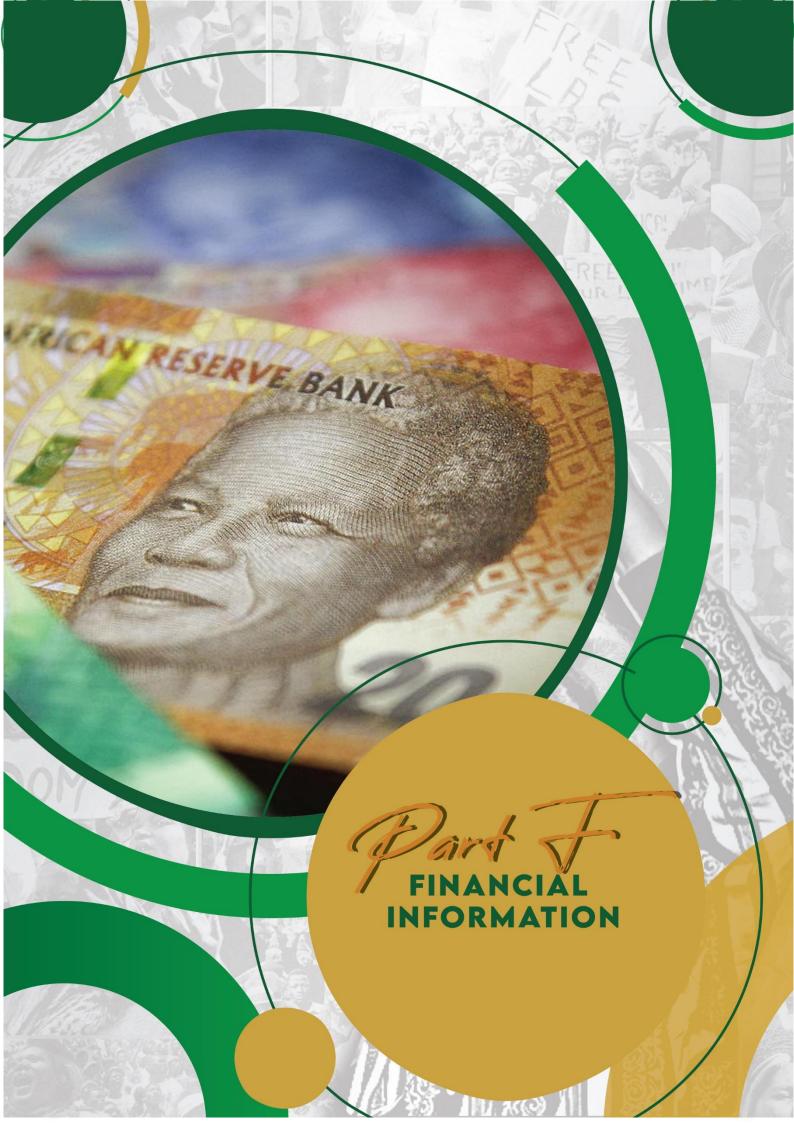
3.2. Contract variations and expansions

| Project descriptio n | Name of supplier | Contract modificatio n type (Expansion or Variation) | Contract number | Original contrac t value | Value of previous contract expansion/ s or variation/s (if applicable) | Value of current contract expansio n or variation |
|----------------------------|------------------------------------|---|--------------------|--------------------------------|---|--|
| | | | | R'000 | R'000 | R'000 |
| Security services | Vanguard Integrated Services | Expansion | MACSF002/201 9 | 4,071 | 145 | 14,927 |
| Security services | White Leopard | Expansion | MACSF 006/2019 | 1,335 | - | 4,895 |
| Security services | Dephetog o Trading | Expansion | MACSF 004/2019 | 1,661 | - | 6,090 |
| | | | Total | 7 067 | 145 | 25 912 |













Report of the auditor-general to North West Provincial Legislature on vote 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 Department of Arts, Culture, Sports and Recreation set out on pages **144 to 214**, which comprise the appropriation statement, statement of financial position as at 31 March 2024, statement of financial performance, statement of changes in net assets, and cash flow statement for the year then ended, as well as notes to the financial statements, including a summary of significant accounting policies.
- 2. In my opinion, the financial statements present fairly, in all material respects, the financial position of the Department of Arts, Culture, Sports and Recreation as at 31 March 2024 and its statement of financial performance and cash flows statement for the year then ended in accordance with the Modified Cash Standards (MCS) and the requirements of the Public Finance Management Act of South Africa, 1999 (Act No. 1 of 1999) (PFMA) and the Division of Revenue Act of South Africa, 2022 (Act No. 5 of 2023 (DoRA).

Basis for opinion

- 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 matter.

Restatement of corresponding figures

 As disclosed in note 43 to the financial statements, the corresponding figures for 31 March 2023 were restated as a result of an error in the financial statements of the department at, and for the year ended, 31 March 2024.









Underspending of the conditional grant

 As disclosed in the appropriation statement and in note 46 to the financial statements, the department materially underspent the Community Library Conditional Grant by R20 442 000 because of delay in appointing the service providers to construct new libraries.

Irregular expenditure

9. As disclosed in note 31 to the financial statements, irregular expenditure of R6 400 000 was incurred, as a proper tender process was not followed in the prior year.

Other matter

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

Unaudited supplementary schedules

11. The supplementary information set out on pages **215 to 224** 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 MCS and the requirements of the PFMA and the DoRA and for such internal control as the accounting officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.
- 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.
- A further description of my responsibilities for the audit of the financial statements is included in the annexure to this auditor's report. This description, which is located at page 8 and page 9, forms part of our 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 2024. 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.
 - 2.1 Number of creative industries practitioners developed through mentorship programmes
 - 2.2 Number of cultural and creative industries practitioners developed through capacity building programmes
 - 2.3 Number of structures in the creative and cultural industries supported.
 - 2.4 Number of artists placed in schools per year.
 - 2.5 Number of events in the creative and cultural industries organised.
 - 2.6 Number of community conversations/ dialogues implemented to foster social interactions per year-Standard indicator.
 - 2.7 Number of museums educational programmes implemented.
 - 2.9 Number of public awareness activations on the "I AM THE FLAG CAMPAIGN"-Standard indicator.
 - 2.10 Number of multi-lingual services rendered
 - 3.1 Number of libraries established per year
 - 3.3 Number of archival groups arranged for retrieval
 - 3.4 Number of Public awareness programmes conducted in archives
 - 3.6 Number of approved records classification systems allocated with disposal authority.
 - 3.7 Number of records management inspections conducted
 - 3.8 Number of records management workshop conducted
 - 4.1 Number of sport 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-Standard indicator
- 4.4 Number of athletes supported by the sports academies-Standard indicator
- 4.5 Number of schools, hubs and clubs provided with equipment an or attire as per established norms and standards-Standard indicator
- 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
 - all the indicators relevant for measuring the department's performance against its primary mandated and prioritised functions and planned objectives are included
 - the indicators are well defined to ensure that they are easy to understand and can be applied consistently, as well as verifiable so that I can confirm the methods and processes to be used for measuring achievements
 - the targets can be linked directly to the achievement of the indicators and are specific, time bound and measurable to ensure that it is easy to understand what should be delivered and by when, the required level of performance as well as how performance will be evaluated
 - the indicators and targets reported on in the annual performance report are the same as those committed to in the approved initial or revised planning documents
 - the reported performance information presented in the annual performance report in the prescribed manner and is comparable and understandable
 - there is adequate supporting evidence for the achievements reported and for the reasons provided for any over- or underachievement of targets.
- 20. I performed the procedures to report material findings only; and not to express an assurance opinion or conclusion.
- 21. I did not identify any material findings on the reported performance information for the selected indicators.

Other matter

22. I draw attention to the matter below.









Achievement of planned targets

- 23. The annual performance report includes information on reported achievements against planned targets and provides explanations for over- or under achievements.
- 24. The tables that follow provide information on the achievement of planned targets and list the key service delivery indicators that were not achieved as reported in the annual performance report. The reasons for any underachievement of targets are included in the annual performance report on pages **40 to 44, 47 to 52 and 55 to 58**.

Programme 3: Library and Archive Services

| Targets achieved:33.33% Budget spent: (R135 891 000) 87.3% | | |
|---|----------------|----------------------|
| Key service delivery indicator not achieved | Planned target | Reported achievement |
| 3.1 Number of libraries established per year | 06 | 02 |

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. I did not identify any material non-compliance with the selected legislative requirements.

Other information in the annual report

29. 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.









- 30. 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.
- 31. 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.
- 32. 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

- 33. 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.
- 34. I did not identify any significant deficiencies in internal control.

Other reports

- 35. 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.
- 36. 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.
- 37. 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.
- 38. The department identified 2 instances of alleged fraud on the travelling agents for the department that forged some of the claims using fictitious invoices however the internal controls of the department could not identify the issue before the payments were made. The matter was reported to South African Police Services (SAPS) and was still in progress at the date of this audit report.









39. The department identified alleged fraud on officials colluded with the service provider to get cash back which was paid by the service provider directly to the personal account of the official however the internal controls of the department could not identify the issue before the payments were made. The matter was reported to SAPS and was still in progress at the date of this audit report.

Auditor General

Rustenburg

31 July 2024



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 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 1 |
| | 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, | Treasury Regulation 4.1.1; 4.1.3 |
| trading entities, constitutional institutions and public entities (TR) | Treasury Regulation 5.1.1; 5.2.1; 5.2.3(a); 5.2.3(d); 5.3.1 |
| | Treasury Regulation 6.3.1(a); 6.3.1(b); 6.3.1(c'); 6.3.1(d); 6.4.1(b) |
| | Treasury Regulation 7.2.1 |
| | Treasury Regulation 8.1.1; 8.2.1; 8.2.2; 8.2.3; 8.4.1 |
| | Treasury Regulation 9.1.1; 9.1.4 |
| | Treasury Regulation 10.1.1(a); 10.1.2 |
| | Treasury Regulation 11.4.1; 11.4.2; 11.5.1 |
| | Treasury Regulation 12.5.1 |
| | Treasury Regulation 15.10.1.2(c') |
| | Treasury Regulation 16A3.1 ; 16A 3.2; 16A 3.2(a); 16A 6.1; 16A6.2(a) ,(b) & (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) &(iii); 16A9.1(f). |
| | Treasury Regulation 17.1.1 |
| | Treasury Regulation 18.2 |
| | Treasury Regulation 19.8.4 |
| Division of Revenue Act No. 5 of 2023 | DoRA 11(6)(a) |
| | DoRA 12(5) |
| | DoRA 16(1) |







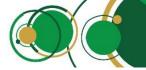


| Legislation | Sections or regulations |
|--|---|
| | DoRA 16(3) |
| | DoRA 16(3)(a)(i) |
| | DoRA 16(3)(a)(ii)(bb) |
| Public service regulation | Public service regulation 13(c);18; 18 (1) and (2); 25(1)(e)(i); 25(1)(e)(iii) |
| Prevention and Combating of Corrupt Activities Act No.12 of 2004 (PRECCA) | 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)(I) |
| 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); |









| Legislation | Sections or regulations |
|---|---|
| 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 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

ACCONTING POLICIES

for the year ended 31 March 2024

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 | Basis of preparation |
|-----|--|
| | [Financial Statement Presentation] |
| | The financial statements have been prepared in accordance with the Modified Cash Standard. |
| 2 | Going concern |
| | [Financial Statement Presentation] |
| | The financial statements have been prepared on a going concern basis. |
| 3 | Presentation currency |
| | [Financial Statement Presentation] |
| | Amounts have been presented in the currency of the South African Rand (R) which is also the functional currency of the department. |
| 4 | Rounding |
| | [Financial Statement Presentation] |
| | Unless otherwise stated financial figures have been rounded to the nearest one thousand Rand (R'000). |
| 5 | Foreign currency translation |
| | [Cash Flow Statement, Expenditure, Revenue] |
| | 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 | Comparative information |
| 6.1 | Prior period comparative information |
| | [Financial Statement Presentation] |
| | 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. |
| 6.2 | Current year comparison with budget |
| | |









| | [Appropriation Statement] |
|-------|---|
| | A comparison between the approved, final budget and actual amounts for each programme and economic classification is included in the appropriation statement. |
| 7 | Revenue |
| 7.1 | Appropriated funds |
| | [Revenue, General Departmental Assets and Liabilities] |
| | Appropriated funds comprises of departmental allocations as well as direct charges against the revenue fund (i.e. statutory appropriation). |
| | 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. |
| | 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. |
| 7.2 | Departmental revenue |
| | [Revenue, General Departmental Assets and Liabilities] |
| | Departmental revenue is recognised in the statement of financial performance when received and is subsequently paid into the relevant revenue fund, unless stated otherwise. |
| | Any amount owing to the relevant revenue fund at the reporting date is recognised as a payable in the statement of financial position. |
| 7.3 | Accrued departmental revenue |
| | [General Departmental Assets and Liabilities] |
| | Accruals in respect of departmental revenue (excluding tax revenue) are recorded in the notes to the financial statements when: |
| | • it is probable that the economic benefits or service potential associated with the transaction will flow to the department; and |
| | the amount of revenue can be measured reliably. |
| | The accrued revenue is measured at the fair value of the consideration receivable. |
| | Accrued tax revenue (and related interest and / penalties) is measured at amounts receivable from collecting agents. |
| | Write-offs are made according to the department's debt write-off policy. |
| 8 | Expenditure |
| 8.1 | Compensation of employees |
| 8.1.1 | Salaries and wages |
| | [Expenditure] |
| | Salaries and wages are recognised in the statement of financial performance on the date of payment. |
| 8.1.2 | Social contributions |
| | [Expenditure] |
| | Social contributions made by the department in respect of current employees are recognised in the statement of financial performance on the date of payment. |
| | 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. |
| 8.2 | Other expenditure |
| | [Expenditure] |
| | 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. |
|-------|---|
| 8.3 | Accruals and payables not recognised |
| | [General Departmental Assets and Liabilities] |
| | Accruals and payables not recognised are recorded in the notes to the financial statements at cost at the reporting date. |
| 8.4 | Leases |
| 8.4.1 | Operating leases |
| | [Leases] |
| | 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. |
| | The operating lease commitments are recorded in the notes to the financial statements. |
| 8.4.2 | Finance leases |
| | [Leases] |
| | 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. |
| | The finance lease commitments are recorded in the notes to the financial statements and are not apportioned between the capital and interest portions. |
| | Finance lease assets acquired at the end of the lease term are recorded and measured at the lower of: |
| | cost, being the fair value of the asset; or |
| | • the sum of the minimum lease payments made, including any payments made to acquire ownership at the end of the lease term, excluding interest. |
| 9 | Aid Assistance |
| 9.1 | Aid assistance received |
| •••• | [Revenue, General Departmental Assets and Liabilities] |
| | 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. |
| | 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. |
| 9.2 | Aid assistance paid |
| | [Expenditure, General Departmental Assets and Liabilities] |
| | 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. |
| | Cash and cash equivalents |
| 10 | |
| 10 | [General Departmental Assets and Liabilities, Cash Flow Statement] |
| 10 | [General Departmental Assets and Liabilities, Cash Flow Statement] Cash and cash equivalents are stated at cost in the statement of financial position. |
| 10 | |
| 10 | Cash and cash equivalents are stated at cost in the statement of financial position. Bank overdrafts are shown separately on the face of the statement of financial position as a current |
| 10 | Cash and cash equivalents are stated at cost in the statement of financial position. Bank overdrafts are shown separately on the face of the statement of financial position as a current liability. For the purposes of the cash flow statement, cash and cash equivalents comprise cash on hand, |









| | The Department has opted for early adoption of the National Treasury change in accounting |
|------|---|
| | treatment. Prepayments and advances are recognised in the statement of financial position when the department receives or disburses the cash. |
| | Prepayments and advances are initially and subsequently measured at cost. |
| | Prepayments and advances are expensed when considered to be immaterial in line with its Standard Operating Procedure Manual. |
| 12 | Loans and receivables |
| | [General Departmental Assets and Liabilities] |
| | 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. |
| 13 | Investments |
| | [General Departmental Assets and Liabilities] |
| | Investments are recognised in the statement of financial position at cost. |
| 14 | Financial assets |
| 14.1 | Financial assets (not covered elsewhere) |
| | [General Departmental Assets and Liabilities] |
| | 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. |
| | 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. |
| | |
| 14.2 | Impairment of financial assets |
| 14.2 | Impairment of financial assets [General Departmental Assets and Liabilities] |
| 14.2 | - |
| 14.2 | [General Departmental Assets and Liabilities] 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 |
| | [General Departmental Assets and Liabilities] 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. |
| | [General Departmental Assets and Liabilities] 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. Payables |
| | [General Departmental Assets and Liabilities] 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. Payables [General Departmental Assets and Liabilities] |
| 15 | [General Departmental Assets and Liabilities] 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. Payables [General Departmental Assets and Liabilities] Payables recognised in the statement of financial position are recognised at cost. |
| 15 | [General Departmental Assets and Liabilities] 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. Payables [General Departmental Assets and Liabilities] Payables recognised in the statement of financial position are recognised at cost. Capital Assets |
| 15 | [General Departmental Assets and Liabilities] 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. Payables [General Departmental Assets and Liabilities] Payables recognised in the statement of financial position are recognised at cost. Capital Assets Immovable capital assets |
| 15 | [General Departmental Assets and Liabilities] 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. Payables [General Departmental Assets and Liabilities] Payables recognised in the statement of financial position are recognised at cost. Capital Assets [Capital Assets] Immovable capital assets [Capital Assets] 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 |
| 15 | [General Departmental Assets and Liabilities] 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. Payables [General Departmental Assets and Liabilities] Payables recognised in the statement of financial position are recognised at cost. Capital Assets [Capital Assets] Immovable capital assets [Capital Assets] 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. Subsequent expenditure of a capital nature forms part of the cost of the existing asset when ready |
| 15 | [General Departmental Assets and Liabilities] 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. Payables [General Departmental Assets and Liabilities] Payables recognised in the statement of financial position are recognised at cost. Capital Assets [General Departmental Assets and Liabilities] Payables recognised in the statement of financial position are recognised at cost. Capital Assets [General Assets] Immovable capital assets [Capital Assets] 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. Subsequent expenditure of a capital nature forms part of the cost of the existing asset when ready for use. Additional information on immovable assets not reflected in the assets register is provided in the |









| | 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. |
|------|---|
| | Where the cost of movable capital assets cannot be determined reliably, the movable capita assets are measured at fair value and where fair value cannot be determined; the movable assets are measured at R1. |
| | All assets acquired prior to 1 April 2002 (or a later date as approved by the OAG) may be recorded at R1. |
| | Movable capital assets are subsequently carried at cost and are not subject to depreciation of impairment. |
| | Biological assets are subsequently carried at fair value. [Add this sentence on biological assets i the department has elected to revalue its biological assets at reporting date] |
| | Subsequent expenditure that is of a capital nature forms part of the cost of the existing asset wher ready for use. |
| 16.3 | Intangible assets |
| | [Capital Assets] |
| | 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 or acquisition. |
| | Internally generated intangible assets are recorded in the notes to the financial statements when the department commences the development phase of the project. |
| | 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. |
| | All assets acquired prior to 1 April 2002 (or a later date as approved by the OAG) may be recorded at R1. |
| | Intangible assets are subsequently carried at cost and are not subject to depreciation of impairment. |
| | Subsequent expenditure of a capital nature forms part of the cost of the existing asset when ready for use. |
| 16.4 | Project Costs: Work-in-progress |
| | [Capital Assets] |
| | Expenditure of a capital nature is initially recognised in the statement of financial performance a cost when paid. |
| | 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. |
| | Where the department is not the custodian of the completed project asset, the asset is transferred to the custodian subsequent to completion. |
| 17 | Provisions and Contingents |
| 17.1 | Provisions |
| | [Provisions and Contingents] |
| | Provisions are recorded in the notes to the financial statements when there is a present legal o constructive obligation to forfeit economic benefits as a result of events in the past and it is |
| | required to settle the obligation and a reliable estimate of the obligation can be made. The provision |
| 17.2 | 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. Contingent liabilities |









| 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. 17.3 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. 17.4 Capital commitments [Provisions and Contingents] Capital commitments are recorded at cost in the notes to the financial statements. Inauthorised expenditure [General Departmental Assets and Liabilities] Unauthorised expenditure is recognised in the statement of financial position until such time as the expenditure is erither: approved by Parliament or the Provincial Legislature with funding and the related funds are received; or | - | |
|--|------|--|
| [Provisions and Contingents] 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. 17.4 Capital commitments [Provisions and Contingents] Capital commitments are recorded at cost in the notes to the financial statements. 18 Unauthorised expenditure [General Departmental Assets and Liabilities] Unauthorised expenditure is recognised in the statement of financial position until such time as the expenditure is either: | | 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 |
| 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. 17.4 Capital commitments [Provisions and Contingents] Capital commitments are recorded at cost in the notes to the financial statements. 18 Unauthorised expenditure is recognised in the statement of financial position until such time as the expenditure is either: approved by Parliament or the Provincial Legislature with funding and the related funds are received; or approved by Parliament or the Provincial Legislature without funding and is written off against the appropriation in the statement of financial performance; or transferred to receivables for recovery. Indubtorised expenditure is measured at the amount of the confirmed unauthorised expenditure. If <i>Fruitless</i> and wasteful expenditure is recorded in the notes to the financial statements when it is resolved or transferred to receivables or recovery. Unauthorised expenditure is recorded is equal to the total value of the fruitless and or wasteful expenditure is recorded in the notes to the financial statements when it is resolved or transferred to receivables or written off. Fruitless and wasteful expenditure is erecorded in the notes to the financial statement when it is resolved or transferred to receivables or written off. Fruitless and wasteful expenditure is erecorded in the notes to the financial statements when it is resolved or transferred to receivables or written off. Fruitless and wasteful expenditure is equal to the value of the irregular expenditure incurred unless it is impracticable to determine, in which case reasons therefor | 17.3 | Contingent assets |
| 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. 17.4 Capital commitments [Provisions and Contingents] Capital commitments are recorded at cost in the notes to the financial statements. 18 Unauthorised expenditure [General Departmental Assets and Liabilities] Unauthorised expenditure is recognised in the statement of financial position until such time as the expenditure is either: approved by Parliament or the Provincial Legislature with funding and the related funds are received; or approved by Parliament or the Provincial Legislature without funding and is written off against the appropriation in the statement of financial performance; or transferred to receivables for recovery. Unauthorised expenditure is measured at the amount of the confirmed unauthorised expenditure. 19 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 is recoivables are measured at the amount that is expected to be recoverable and are de-recognised when settled or subsequently written-off as irrecoverable. 20 Irregular expenditure Irregular expenditure is recorded in the notes to the financial statements when it is resolved or transferred to receivables are measured at the amount that is expected to be recoverable and are de-recognised when settled or subsequently written-off as irrecoverable. 20 Irregular expenditure Irregular expenditure is recorded in the notes to the financial statements when it is resolved or transferred to receivables or written off. Irregular expendi | | [Provisions and Contingents] |
| [Provisions and Contingents] Capital commitments are recorded at cost in the notes to the financial statements. Unauthorised expenditure [General Departmental Assets and Liabilities] Unauthorised expenditure is recognised in the statement of financial position until such time as the expenditure is either: approved by Parliament or the Provincial Legislature with funding and the related funds are received; or approved by Parliament or the Provincial Legislature without funding and is written off against the appropriation in the statement of financial performance; or transferred to receivables for recovery. Unauthorised expenditure is measured at the amount of the confirmed unauthorised expenditure. Fruitless and wasteful expenditure [General Departmental Assets and Liabilities] 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. Fruitless and wasteful expenditure is removed from the notes to the financial statements when it is resolved or transferred to receivables are measured at the amount that is expected to be recoverable and are de-recognised when settled or subsequently written-off as irrecoverable. Irregular expenditure is recorded in the notes to the financial statements when nonfirmed 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. Irregular expenditure is recorded in the notes to the financial statements when confirmed after its asseessment. The amount recorded is equal to the value of the irregular expenditure incurred unless it is impracticable to determine, in | | arises from past events, and whose existence will be confirmed by the occurrence or non- |
| Capital commitments are recorded at cost in the notes to the financial statements. Unauthorised expenditure [General Departmental Assets and Liabilities] Unauthorised expenditure is recognised in the statement of financial position until such time as the expenditure is either: approved by Parliament or the Provincial Legislature with funding and the related funds are received; or approved by Parliament or the Provincial Legislature without funding and is written off against the appropriation in the statement of financial performance; or transferred to receivables for recovery. Unauthorised expenditure is measured at the amount of the confirmed unauthorised expenditure. Fruitless and wasteful expenditure [General Departmental Assets and Liabilities] 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. Fruitless and wasteful expenditure is removed from the notes to the financial statements when it is resolved or transferred to receivables or written off. 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. Irregular expenditure is recorded in the notes to the financial statements when nonfirmed 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. Irregular expenditure is recorded in the notes to the financial statements when nonfirmed after its assessment. The amount recorded is equal to the | 17.4 | Capital commitments |
| 18 Unauthorised expenditure [General Departmental Assets and Liabilities] Unauthorised expenditure is recognised in the statement of financial position until such time as the expenditure is either: approved by Parliament or the Provincial Legislature with funding and the related funds are received; or approved by Parliament or the Provincial Legislature without funding and is written off against the appropriation in the statement of financial performance; or transferred to receivables for recovery. Unauthorised expenditure is measured at the amount of the confirmed unauthorised expenditure. 19 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. 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. 20 Irregular expenditure is recorded in the notes to the financial statements when it is resolved or transferred to receivables are measured at the amount that is expected to be recoverable and are de-recognised when settled or subsequently written-off as irrecoverable. 20 Irregular expenditure is recorded in the notes to the financial statements when note. Irregular expenditure is reduced from the note when it is either condoned by the relevant authority, transferred to receivables are measured at the amount that is expected to be recoverable to receivables or witcen off. Irregular expenditure is reduced from the note when it is either condoned by the relevant authority, transferred to receivables are measured at the amo | | [Provisions and Contingents] |
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| | | |



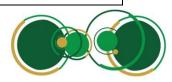






| | restate the opening balances of assets, liabilities and net assets for the earliest period for which retrospective restatement is practicable. |
|----|---|
| 22 | Events after the reporting date |
| | [Events after the Reporting Date] |
| | Events after the reporting date that are classified as adjusting 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. |
| 23 | Principal-Agent arrangements |
| | [Accounting by Principals and Agents] |
| | 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. |
| 24 | Departures from the MCS requirements |
| | [Preface to the Modified Cash Standard] |
| | [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.] |
| 25 | Capitalisation reserve |
| | 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. |
| 26 | Recoverable revenue |
| | 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. |
| 27 | Related party transactions |
| | [Related Party Disclosures] |
| | 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. |
| | The number of individuals and the full compensation of key management personnel is recorded in the notes to the financial statements. |
| 28 | Inventories (Effective from date determined in a Treasury Instruction) |
| | [Inventories] |
| | At the date of acquisition, inventories are recognised at cost in the statement of financial performance. |
| | Where inventories are acquired as part of a non-exchange transaction, the inventories are measured at fair value as at the date of acquisition. |
| | 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. |
| | The cost of inventories is assigned by using the weighted average cost basis. |
| 29 | Public-Private Partnerships |
| | • |









| | 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. |
|----|--|
| | 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. |
| 30 | Employee benefits |
| | [General Departmental Assets and Liabilities] |
| | [Provisions and Contingents] |
| | The value of each major class of employee benefit obligation (accruals, payables not recognised and provisions) is disclosed in the Employee benefits note. |
| 31 | Transfer of functions |
| | [Transfer of Functions] |
| | 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. |
| | 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. |
| 32 | Mergers |
| | [Mergers] |
| | 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. |
| | 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. |
| | |









NORTH WEST: ARTS, CULTURE, SPORT AND RECREATION Appropriation Statement for the year ended 31 March 2024

| | | | | 2023/24 | | | | 2022/23 | | |
|--|-----------------------|----------------------|----------|--------------|-----------------------|----------|-------------------------------------|--------------|-----------------------|--|
| | Adjusted Budget | Shifting of Funds | Virement | Final Budget | Actual Expenditure | Variance | Expenditure as % of final budget | Final Budget | Actual Expenditure | |
| /oted funds and Direct charges | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 | % | R'000 | R'000 | |
| Programme | | | | | | | | | | |
| 1. ADMINISTRATION | 140,401 | | 1,300 | 141,701 | 139,019 | 2,682 | 98.1% | 122,453 | 119,90 | |
| 2 CULTURAL AFFAIRS | 232,886 | | (580) | 232,306 | 226,962 | 5,344 | 97.7% | 249,519 | 241,50 | |
| 3 LIBRARY AND ARCHIVE SERVICES | 200,347 | - | 580 | 200,927 | 178,876 | 22,051 | 89.0% | 216,729 | 180,54 | |
| 4 SPORTS AND RECREATION | 190,615 | | (1,300) | 189,315 | 185,710 | 3,605 | 98.1% | 188,372 | 183,68 | |
| Programme sub total | 764,249 | | | 764,249 | 730,567 | 33,682 | 95.6% | 777,073 | 725,64 | |
| Statutory Appropriation | - | | | | - | | - | - | | |
| | - | | | - | - | - | - | - | | |
| | | | | | - | - | - | | | |
| TOTAL | 764,249 | | | 764,249 | 730,567 | 33,682 | 95.6% | 777,073 | 725,64 | |
| Reconciliation with Statement of Financial Performance | | | | | | | | | | |
| \dd: | | | | | | | | | | |
| Departmental receipts | | | | 2,690 | | | | 1,314 | | |
| NRF Receipts | | | | | | | | - | | |
| Aid assistance | | | | - | | | | - | | |
| | | | | | | | | | | |
| Actual amounts per Statement of Financial Performance | e (Total revenue) | | | 766,939 | | | | 778,387 | | |
| Add: Aid assistance | | | | | - | | - | | | |
| Prior year unauthorised expenditure approved with | nout funding | | | | | | | | | |
| | | | | | | | | | | |
| Actual amounts per Statement of Financial Performance | e (Total expenditure) | | | | 730,567 | | | | 725,64 | |









| iation per economic classification | | | | 2023/24 | | | | 202: | 2022/23 | | |
|--|-----------------|----------------|----------|---------------|----------------------|----------|-------------------|---------------|---|--|--|
| | Adjusted Budget | Shifting of | Virement | Final Budget | Actual | Variance | Expenditure as | Final Budget | Actual Expenditure | | |
| | R'000 | Funds R'000 | R'000 | R'000 | Expenditure R'000 | R'000 | % of final budget | R'000 | Expendit R'000 | | |
| Current payments | 507,450 | (3,425) | | 504,025 | 492,612 | 11,413 | 97.7% | 510,074 | 49 | | |
| Compensation of employees | 289,718 | (4,558) | - | 285,160 | 282,416 | 2,744 | 99.0% | 266,081 | 26 | | |
| Salaries and wages | 242,638 | 4,444 | 2,503 | 249,585 | 247,738 | 1,847 | 99.3% | 233,305 | 23 | | |
| | | | | | | | | | | | |
| Social contributions | 47,080 | (9,002) | (2,503) | 35,575 | 34,678 | 897 | 97.5% | 32,776 | 3 | | |
| Goods and services | 217,559 | 1,153 | - | 218,712 | 210,195 | 8,517 | 96.1% | 243,774 | 22 | | |
| Administrative fees | 7,366 | (35) | - | 7,331 | 7,075 | 256 | 96.5% | 6,899 | n - | | |
| Advertising | 4,430 | (1) | - | 4,429 | 4,371 | 58 | 98.7% | 3,167 | n - | | |
| Minor assets | 495 | (412) | - | 83 | 48 | 35 | 57.8% | 557 | n - | | |
| Audit costs: External | 5,145 | 668 | | 5,813 | 5,813 | | 100.0% | 5,992 | n in the second s | | |
| | | | - | | | - | | | n in the second s | | |
| Bursaries: Employees | 1,809 | (497) | - | 1,312 | 1,307 | 5 | 99.6% | 2,015 | n in the second s | | |
| Catering: Departmental activities | 14,182 | 137 | - | 14,319 | 13,298 | 1,021 | 92.9% | 15,017 | | | |
| Communication (G&S) | 5,781 | 580 | - | 6,361 | 6,124 | 237 | 96.3% | 6,759 | n in the second s | | |
| Computer services | 4,333 | (450) | - | 3,883 | 3,877 | 6 | 99.8% | 5,123 | | | |
| Consultants: Business and advisory services | 2,051 | (556) | | 1,495 | 1,290 | 205 | 86.3% | 805 | | | |
| | | | - | | | | | | | | |
| Legal services | 37 | 92 | - | 129 | 64 | 65 | 49.6% | 163 | | | |
| Contractors | 29,748 | (2,667) | 800 | 27,881 | 27,483 | 398 | 98.6% | 24,456 | | | |
| Agency and support / outsourced services | 1,833 | 5,581 | (800) | 6,614 | 6,492 | 122 | 98.2% | 2,114 | | | |
| | 1,000 | 0,001 | (000) | 0,011 | 0,102 | | 00.270 | | | | |
| Entertainment | - | - | - | - | - | | - | 60 | n in the second s | | |
| Fleet services (including government motor transport) | 3,241 | 1,028 | - | 4,269 | 4,284 | (15) | 100.4% | 5,620 | | | |
| Housing | - | - | - | - | - | - | - | - | n in the second s | | |
| Inventory: Clothing material and accessories | 404 | 282 | _ | 686 | 679 | 7 | 99.0% | 122 | | | |
| | | | - | | 0/9 | ' | 55.578 | 122 | | | |
| Inventory: Farming supplies | 581 | (581) | - | - | - | - | - | - | | | |
| Inventory: Food and food supplies | | - | - | - | - | - | - | - | | | |
| Inventory: Fuel, oil and gas | 10 | - | - | 10 | - | 10 | | - | | | |
| Inventory: Learner and teacher support material | | | | | | 10 | | | | | |
| | - | - | - | | | - | - | | | | |
| Inventory: Materials and supplies | 10,162 | (2,956) | - | 7,206 | 7,189 | 17 | 99.8% | 9,139 | | | |
| Inventory: Medical supplies | | - | - | - | - | - | - | - | | | |
| Inventory: Medicine | - | - | - | - | - | - | - | - | | | |
| Medsas inventory interface | | | | | | | | | | | |
| | 10.000 | | - | 10 70 1 | 44.000 | 0.005 | 0.4.00 | 0.1 705 | | | |
| Inventory: Other supplies | 13,320 | 474 | - | 13,794 | 11,699 | 2,095 | 84.8% | 24,765 | | | |
| Consumable supplies | 8,478 | (139) | - | 8,339 | 7,570 | 769 | 90.8% | 6,379 | | | |
| Consumable: Stationery, printing and office supplies | 4,653 | (2,560) | - | 2,093 | 1,796 | 297 | 85.8% | 2,235 | | | |
| Operating leases | 7,227 | 3,557 | | 10,784 | 10,719 | 65 | 99.4% | 10,561 | | | |
| | | | - | | | | | | | | |
| Property payments | 37,582 | (2,641) | - | 34,941 | 34,127 | 814 | 97.7% | 47,776 | | | |
| Transport provided: Departmental activity | 15,820 | (481) | - | 15,339 | 15,038 | 301 | 98.0% | 16,131 | | | |
| Travel and subsistence | 26,293 | 2,648 | - | 28,941 | 27,778 | 1,163 | 96.0% | 35,808 | | | |
| | | | - | | | | | | | | |
| Training and development | 1,924 | (1,255) | - | 669 | 627 | 42 | 93.7% | 1,978 | | | |
| Operating payments | 2,877 | 121 | - | 2,998 | 2,891 | 107 | 96.4% | 3,862 | | | |
| Venues and facilities | 4,236 | 615 | - | 4,851 | 4,637 | 214 | 95.6% | 3,319 | | | |
| Rental and hiring | 3,541 | 601 | - | 4,142 | 3,919 | 223 | 94.6% | 2,952 | | | |
| | | | - | | 0,010 | | | | | | |
| Interest and rent on land | 173 | (20) | - | 153 | 1 | 152 | 0.7% | 219 | | | |
| Interest (Incl. interest on unitary payments (PPP)) | 173 | (20) | - | 153 | 1 | 152 | 0.7% | 219 | | | |
| Rent on land | - | - | - | - | - | - | - | - | | | |
| Transfers and subsidies | 196,819 | 3,405 | - | 200,224 | 194,976 | 5,248 | 97.4% | 202,116 | 1 | | |
| Provinces and municipalities | 17,170 | -, | | 17,170 | 16,897 | 273 | 98.4% | , | - | | |
| | 17,170 | - | - | 17,170 | 10,097 | 213 | 90.4% | - | | | |
| Provinces | - | - | - | - | - | - | - | - | | | |
| Provincial Revenue Funds | - | - | - | - | - | - | - | - | | | |
| Provincial agencies and funds | | - | - | | - | _ | _ | _ | | | |
| | 47.470 | _ | - | 47 470 | 40.007 | 070 | 00.40/ | - | | | |
| Municipalities | 17,170 | - | - | 17,170 | 16,897 | 273 | 98.4% | - | | | |
| Municipal bank accounts | | - | - | - | - | - | - | - | | | |
| Municipal agencies and funds | 17,170 | - | - | 17,170 | 16,897 | 273 | 98.4% | - | | | |
| | 155,633 | 650 | | 156,283 | 154,020 | 2,263 | 98.6% | 173,699 | 1 | | |
| Departmental agencies and accounts | 100,003 | 060 | - | 100,263 | 154,020 | 2,203 | 90.0% | 173,099 | 1 | | |
| Social security funds | | - | - | - | - | - | - | - | | | |
| Departmental agencies | 155,633 | 650 | - | 156,283 | 154,020 | 2,263 | 98.6% | 173,699 | 1 | | |
| 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 | 20,870 | 3,055 | | 23,925 | 22,503 | 1,422 | 94.1% | 26,789 | | | |
| | | | - | | | | | | | | |
| Households | 3,146 | (300) | - | 2,846 | 1,556 | 1,290 | 54.7% | 1,628 | i | | |
| Social benefits | 2,846 | - | - | 2,846 | 1,556 | 1,290 | 54.7% | 1,628 | | | |
| Other transfers to households | 300 | (300) | _ | | | - | | | | | |
| | | (000) | - | E0 460 | 40 454 | 47 000 | 74 404 | 64 700 | | | |
| Payments for capital assets | 59,460 | - | - | 59,460 | 42,451 | 17,009 | 71.4% | 64,783 | | | |
| Buildings and other fixed structures | 46,264 | 1,671 | - | 47,935 | 31,813 | 16,122 | 66.4% | 51,103 | i | | |
| Buildings | | 39,364 | - | 39,364 | 23,742 | 15,622 | 60.3% | 41,235 | | | |
| - | 40.004 | | - | | | | | | | | |
| Other fixed structures | 46,264 | (37,693) | - | 8,571 | 8,071 | 500 | 94.2% | 9,868 | | | |
| Machinery and equipment | 9,696 | - | - | 9,696 | 9,356 | 340 | 96.5% | 8,124 | | | |
| Transport equipment | 4,800 | 530 | - | 5,330 | 5,261 | 69 | 98.7% | - | i | | |
| Other machinery and equipment | 4,896 | (530) | | 4,366 | 4,095 | 271 | 93.8% | 8,124 | i | | |
| | | | - | | | | | | | | |
| Heritage assets | 3,500 | (1,671) | - | 1,829 | 1,282 | 547 | 70.1% | 5,556 | | | |
| Specialised military assets | | - | - | - | - | - | | - | | | |
| | | - | - | | _ | - | . | - | | | |
| Biological assets | | - | _ | | _ | | - | - | i | | |
| Biological assets | | 1 | | | | | | | | | |
| Land and sub-soil assets | - | - | - | - | - | - | - | - | | | |
| Land and sub-soil assets Software and other intangible assets | - | - | - | - | - | - | - | - | | | |
| Land and sub-soil assets | - - 520 | - - 20 | - | - - 540 | - - 528 | 12 | - - 97.8% | - - 100 | | | |









| | Adjusted Budget | Shifting of | Virement | 2023/24 Final Budget | Actual | Variance | Expenditure as | Final Budget | 2/23 Actual |
|---|-----------------|---------------|----------|-------------------------|-----------------------|-----------|-------------------|--------------|---------------------|
| | Aujusteu Budget | Funds | virement | rindi budget | Actual Expenditure | variarice | % of final budget | rindi budget | Actual Expenditu |
| | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 | % | R'000 | R'000 |
| rogramme | | | | | | | | | |
| 1. OFFICE OF THE MEC | 12,795 | (1,000) | - | 11,795 | 11,634 | 161 | 98.6% | 12,520 | 1: |
| 2. CORPORATE SERVICES | 127,606 | 1,000 | 1,300 | 129,906 | 127,385 | 2,521 | 98.1% | 109,933 | 10 |
| | 140,401 | - | 1,300 | 141,701 | 139,019 | 2,682 | 98.1% | 122,453 | 11 |
| | | | | | | | | | |
| omic classification | | | | | | | | | |
| Current payments | 133,601 | (20) | 1,300 | 134,881 | 133,008 | 1,873 | 98.6% | 120,173 | 11 |
| Compensation of employees | 85,265 | (4,220) | 2,100 | 83,145 | 82,535 | 610 | 99.3% | 75,766 | 7 |
| Salaries and wages | 73,687 | (4,133) | 2,100 | 71,654 | 71,062 | 592 | 99.2% | 65,232 | 6 |
| Social contributions | 11,578 | (87) | - | 11,491 | 11,473 | 18 | 99.8% | 10,534 | 1 |
| Goods and services | 48,291 | 4,220 | (800) | 51,711 | 50,472 | 1,239 | 97.6% | 44,364 | 4 |
| Administrative fees | 2,335 | (674) | - | 1,661 | 1,593 | 68 | 95.9% | 1,755 | |
| Advertising | 2,274 | (195) | - | 2,079 | 2,074 | 5 | 99.8% | 1,993 | |
| Minor assets | 136 | (86) | - | 50 | 41 | 9 | 82.0% | 53 | |
| Audit costs: External | 4,685 | 677 | - | 5,362 | 5,362 | - | 100.0% | 5,992 | |
| Bursaries: Employees | 1,609 | (297) | - | 1,312 | 1,307 | 5 | 99.6% | 1,915 | |
| Catering: Departmental activities | 2,065 | (113) | - | 1,952 | 1,516 | 436 | 77.7% | 2,155 | |
| Communication (G&S) | 2,596 | 600 | - | 3,196 | 3,180 | 16 | 99.5% | 4,517 | |
| Computer services | 1,643 | 14 | - | 1,657 | 1,656 | 1 | 99.9% | 1,273 | |
| Consultants: Business and advisory services | 412 | (209) | - | 203 | 198 | 5 | 97.5% | 747 | |
| Infrastructure and planning services | - | - | - | - | - | | _ | - | |
| Laboratory services | | - | - | - | - | | _ | | |
| Scientific and technological services | | - | - | - | - | | _ | | |
| Legal services | 37 | 92 | _ | 129 | 64 | 65 | 49.6% | 163 | |
| | 1,034 | (24) | - | 1,010 | 988 | 22 | 97.8% | 1,363 | |
| Contractors Agency and support / outsourced services | 1,034 | (24) 4,220 | (800) | 5,189 | 5,067 | 122 | 97.8% | 2,114 | |
| | 1,709 | 4,220 | (000) | 5,189 | 5,007 | 122 | 91.0% | 2,114 | |
| Entertainment | | - | - | 0.007 | - | - | 100.000 | | |
| Fleet services (including government motor transport) | 3,209 | 788 | - | 3,997 | 3,997 | - | 100.0% | 829 | |
| Housing | - | - | - | - | - | - | - | - | |
| Inventory: Clothing material and accessories | - | - | - | - | - | - | - | 102 | |
| Inventory: Farming supplies | - | - | - | - | - | - | - | - | |
| Inventory: Food and food supplies | - | - | - | - | - | - | - | - | |
| Inventory: Fuel, oil and gas | - | - | - | - | - | - | - | - | |
| Inventory: Learner and teacher support material | - | - | - | - | - | - | - | - | |
| Inventory: Materials and supplies | 250 | 93 | - | 343 | 339 | 4 | 98.8% | 42 | |
| Inventory: Medical supplies | - | - | - | - | - | - | - | - | |
| Inventory: Medicine | - | - | - | - | - | - | - | - | |
| Medsas inventory interface | - | - | - | - | - | - | - | - | |
| Inventory: Other supplies | - | - | - | - | - | - | - | - | |
| Consumable supplies | 3,995 | 1 | - | 3,996 | 3,934 | 62 | 98.4% | 2,877 | |
| Consumable: Stationery, printing and office supplies | 1,058 | (452) | - | 606 | 554 | 52 | 91.4% | 582 | |
| Operating leases | 1,150 | 1,125 | - | 2,275 | 2,274 | 1 | 100.0% | 416 | |
| Property payments | 6,000 | (509) | - | 5,491 | 5,488 | 3 | 99.9% | 3,377 | |
| Transport provided: Departmental activity | 379 | (94) | - | 285 | 277 | - 8 | 97.2% | 700 | |
| Travel and subsistence | 7,712 | 245 | - | 7,957 | 7,685 | 272 | 96.6% | 7,821 | |
| Training and development | 943 | (559) | _ | 384 | 372 | 12 | 96.9% | 1,444 | |
| Operating payments | 705 | (284) | | 421 | 415 | 6 | 98.6% | 821 | |
| Venues and facilities | 1,661 | 256 | - | 1,917 | 1,862 | 55 | 97.1% | 1,046 | |
| | 634 | (395) | - | 239 | 229 | 10 | 95.8% | 207 | |
| Rental and hiring | | | - | | | | | | |
| Interest and rent on land | 45 | (20) | - | 25 | 1 | 24 | 4.0% | 43 | |
| Interest (Incl. interest on unitary payments (PPP)) | 45 | (20) | - | 25 | 1 | 24 | 4.0% | 43 | |
| Rent on land | - | - | - | - | - | - | - | - | |
| Transfers and subsidies | 946 | - | - | 946 | 399 | 547 | 42.2% | 804 | |
| Provinces and municipalities | - | - | - | - | - | - | - | - | |
| Provinces | - | - | - | - | - | - | - | - | |
| Provincial Revenue Funds | - | - | - | - | - | - | - | - | |
| Provincial agencies and funds | - | - | - | - | - | - | - | - | |
| Municipalities | | - | - | - | - | - | - | - | |
| Municipal bank accounts | | - | - | - | - | - | - | - | |
| Municipal agencies and funds | - | - | - | | - | - | - | - | |
| Departmental agencies and accounts | | 300 | - | 300 | 300 | - | 100.0% | 287 | |
| Social security funds | | - | - | | - | - | - | - | |
| Departmental agencies | | 300 | - | 300 | 300 | - | 100.0% | 287 | |
| 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) | 1 1 | | | | l I | - | | _ | |
| Other transfers to private enterprises | 1 1 | | - | - | - | - | - | - | |
| Other transfers to private enterprises Non-profit institutions | - | - | - | - | - | - | - | - | |
| | 040 | (200) | - | 640 | - | - | 45 00/ | 517 | |
| Households | 946 | (300) | - | 646 | 99 | 547 | 15.3% | | |
| Social benefits | 646 | | - | 646 | 99 | 547 | 15.3% | 517 | |
| Other transfers to households | 300 | (300) | - | | | - | <u> </u> | | |
| Payments for capital assets | 5,334 | - | - | 5,334 | 5,084 | 250 | 95.3% | 1,376 | |
| Buildings and other fixed structures | - | - | - | - | - | - | - | 457 | |
| Buildings | - | - | - | - | - | - | - | - | |
| Other fixed structures | - | - | - | | - | - | - | 457 | |
| Machinery and equipment | 5,334 | - | - | 5,334 | 5,084 | 250 | 95.3% | 919 | |
| Transport equipment | 2,800 | - | - | 2,800 | 2,752 | 48 | 98.3% | - | |
| Other machinery and equipment | 2,534 | - | - | 2,534 | 2,332 | 202 | 92.0% | 919 | |
| Heritage assets | | _ | - | _, | _, | | | | |
| Specialised military assets | 1 1 | | - | | [] [] | _ | | _ | |
| | | - | - | - | - | - | - | - | |
| Biological assets | - | - | - | - | - | - | - | - | |
| Land and sub-soil assets | - | - | - | - | - | - | - | - | |
| Software and other intangible assets | 520 | 20 | - | 540 | 528 | - 12 | 97.8% | 100 | |
| Payment for financial assets | | | | | | | | | |









| Subprogramme: 1.1: OFFICE OF THE MEC | | 2 | 3 | 4 2023/24 | 5 | 6 | 7 | 2022/23 | | |
|--|---------------------------|----------------------|----------|------------------------|-----------------------|----------|---------------------------|---------|-------|--|
| | Adjusted Appropriation | Shifting of Funds | Virement | Final Appropriation | Actual Expenditure | Variance | Expenditure as % of final | - | Actua | |
| Economic classification | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 | appropriation % | R'000 | R'000 | |
| Current payments | 12,795 | (1,000) | | 11,795 | 11,634 | 161 | 98.6% | | 12 | |
| Compensation of employees | 7,522 | (1,000) | - | 6,522 | 6,501 | 21 | 99.7% | 5,493 | 5 | |
| Salaries and wages | 6,478 | (578) | | 5,900 | 5,879 | 21 | 99.6% | 4,983 | 4 | |
| - | | | | | | 21 | | | - | |
| Social contributions | 1,044 | (422) | | 622 | 622 | - | 100.0% | 510 | | |
| Goods and services | 5,273 | - | - | 5,273 | 5,133 | 140 | 97.3% | 7,027 | | |
| Administrative fees | 634 | 121 | | 755 | 726 | 29 | 96.2% | 644 | | |
| Advertising | - | | | | | - | - | 85 | | |
| Minor assets | 86 | (86) | | | | | - | - | | |
| Catering: Departmental activities | 190 | (10) | | 180 | 173 | 7 | 96.1% | 1,437 | | |
| | 312 | | | 310 | 305 | 5 | 98.4% | 555 | | |
| Communication (G&S) | 312 | (2) | | 310 | 305 | 5 | 90.4% | 555 | | |
| Computer services | - | | | | | - | - | - | | |
| Contractors | 361 | (126) | | 235 | 227 | 8 | 96.6% | 819 | | |
| Entertainment | - | | | | | - | - | 60 | | |
| Inventory: Materials and supplies | - | 140 | | 140 | 137 | 3 | 97.9% | | | |
| Consumable supplies | 725 | (80) | | 645 | 642 | 3 | 99.5% | 451 | | |
| | | | | | | | | | | |
| Consumable: Stationery, printing and office supplies | 298 | (270) | | 28 | 21 | 7 | 75.0% | 66 | | |
| Operating leases | 113 | (46) | | 67 | 67 | - | 100.0% | - | | |
| Property payments | - | 96 | | 96 | 95 | 1 | 99.0% | - | | |
| Transport provided: Departmental activity | 101 | (51) | | 50 | 50 | - | 100.0% | 445 | | |
| Travel and subsistence | 1,981 | 231 | | 2,212 | 2,137 | 75 | 96.6% | 2,226 | | |
| | 1,001 | 201 | | 2,212 | 2,107 | | 30.070 | 2,220 | | |
| Training and development | - | (100) | | | | • | - | | | |
| Operating payments | 155 | (129) | | 26 | 26 | - | 100.0% | 95 | | |
| Venues and facilities | 86 | 443 | | 529 | 527 | 2 | 99.6% | 24 | | |
| Rental and hiring | 231 | (231) | | | | - | - | 78 | | |
| Interest and rent on land | - | · · · | - | | - | | - | - | | |
| Interest (Incl. interest on unitary payments (PPP)) | | | | | | | _ | | | |
| | | | | - | | | - | - | | |
| Rent on land | | | | | | - | - | - | | |
| ransfers and subsidies | - | - | - | | - | - | - | - | | |
| Provinces and municipalities | - | - | - | - | - | - | - | - | | |
| Provinces | - | - | - | | - | - | - | - | | |
| Provincial Revenue Funds | | | | | | | | | | |
| | | | | | | | | | | |
| Provincial agencies and funds | | | | | | - | - | - | | |
| Municipalities | - | - | - | | - | - | - | - | | |
| Municipal bank accounts | | | | - | | - | - | - | | |
| Municipal agencies and funds | | | | | | - | - | - | | |
| Departmental agencies and accounts | | | | | | | - | - | | |
| | | | | | | | | | | |
| Social security funds | | | | | | - | - | - | | |
| Departmental agencies (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 | | | | - 1 | | | | | | |
| Non-profit institutions | | | | | | | | | | |
| | | | | | | - | - | - | | |
| Households | - | - | - | · · | - | - | - | - | | |
| Social benefits | | | | · · | | - | - | - | | |
| Other transfers to households | | | | | | - | - | - | | |
| ayments for capital assets | - | - | - | - | - | - | - | - | | |
| Buildings and other fixed structures | _ | - | | | | | | | | |
| | | | | | | | | | | |
| Buildings | | | | | | - | - | - | | |
| Other fixed structures | | | | | | - | - | - | | |
| Machinery and equipment | - | - | - | - | - | - | - | - | | |
| Transport equipment | | | | | | | - | - | | |
| Other machinery and equipment | | | | - | | | - | - | | |
| | | | | | | | | · · | | |
| Heritage assets | | | | | | | - | - | | |
| Specialised military assets | | | | | | | - | - | | |
| Biological assets | | | | | | | - | - | | |
| Land and sub-soil assets | | | | | | | - | - | | |
| Software and other intangible assets | | | | | | | - | - | | |
| ayment for financial assets | | | | | | | | - | | |
| | 1 | 1 | | | | - | · · | | I I | |









1

| Subprogramme: 1.2: CORPORATE SERVICES | 1 | 2 | 3 | 2023/24 | 5 | 6 | 7 | 8 | 2/23 |
|---|--------------------|----------------------|----------|--------------|-----------------------|----------|--|--------------|---------------------|
| | Adjusted Budget | Shifting of Funds | Virement | Final Budget | Actual Expenditure | Variance | Expenditure as % of final budget | Final Budget | Actual Expenditu |
| Economic classification | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 | % | R'000 | R'000 |
| Current payments | 120,806 | 980 | 1,300 | 123,086 | 121,374 | 1,712 | 98.6% | 107,653 | 105, |
| Compensation of employees | 77,743 | (3,220) | 2,100 | 76,623 | 76,034 | 589 | 99.2% | 70,273 | 69, |
| Salaries and wages | 67,209 | (3,555) | 2,100 | 65,754 | 65,183 | 571 | 99.1% | 60,249 | 59, |
| Social contributions | 10,534 | 335 | | 10,869 | 10,851 | 18 | 99.8% | 10,024 | 9, |
| Goods and services | 43,018 | 4,220 | (800) | 46,438 | 45,339 | 1,099 | 97.6% | 37,337 | 35, |
| Administrative fees | 1,701 | (795) | () | 906 | 867 | 39 | 95.7% | 1,111 | 1. |
| Advertising | 2,274 | (195) | | 2,079 | 2,074 | 5 | 99.8% | 1,908 | 1 |
| Minor assets | 50 | (133) | | 2,075 | 41 | 9 | 82.0% | 53 | |
| Audit costs: External | | 677 | | | | 9 | | | 5 |
| | 4,685 | 677 | | 5,362 | 5,362 | - | 100.0% | 5,992 | |
| Bursaries: Employees | 1,609 | (297) | | 1,312 | 1,307 | 5 | 99.6% | 1,915 | 1 |
| Catering: Departmental activities | 1,875 | (103) | | 1,772 | 1,343 | 429 | 75.8% | 718 | |
| Communication (G&S) | 2,284 | 602 | | 2,886 | 2,875 | 11 | 99.6% | 3,962 | 3 |
| Computer services | 1,643 | 14 | | 1,657 | 1,656 | 1 | 99.9% | 1,273 | 1 |
| Consultants: Business and advisory services | 412 | (209) | | 203 | 198 | 5 | 97.5% | 747 | |
| Legal services | 37 | 92 | | 129 | 64 | 65 | 49.6% | 163 | |
| Contractors | 673 | 102 | | 775 | 761 | 14 | 98.2% | 544 | |
| Agency and support / outsourced services | 1,769 | 4,220 | (800) | 5,189 | 5,067 | 122 | 97.6% | 2,114 | 1 |
| | 1,700 | 1,220 | (000) | 0,100 | 0,007 | | 01.070 | 2, | |
| Entertainment | 2 200 | 788 | | 3,997 | 3,997 | - | 100.0% | 829 | |
| Fleet services (including government motor transport) | 3,209 | / 08 | | 3,997 | 3,997 | - | 100.0% | 029 | |
| Housing | | | | - | | - | - | - | |
| Inventory: Clothing material and accessories | - | | | - | | - | - | 102 | |
| Inventory: Materials and supplies | 250 | (47) | | 203 | 202 | 1 | 99.5% | - | |
| Consumable supplies | 3,270 | 81 | | 3,351 | 3,292 | 59 | 98.2% | 2,426 | |
| Consumable: Stationery, printing and office supplies | 760 | (182) | | 578 | 533 | 45 | 92.2% | 516 | |
| Operating leases | 1,037 | 1,171 | | 2,208 | 2,207 | 1 | 100.0% | 416 | |
| Property payments | 6,000 | (605) | | 5,395 | 5,393 | 2 | 100.0% | 3,377 | |
| Transport provided: Departmental activity | 278 | | | 235 | 227 | 8 | 96.6% | 255 | |
| | | (43) | | | | | | | |
| Travel and subsistence | 5,731 | 14 | | 5,745 | 5,548 | 197 | 96.6% | 5,595 | 8 |
| Training and development | 943 | (559) | | 384 | 372 | 12 | 96.9% | 1,444 | |
| Operating payments | 550 | (155) | | 395 | 389 | 6 | 98.5% | 726 | |
| Venues and facilities | 1,575 | (187) | | 1,388 | 1,335 | 53 | 96.2% | 1,022 | |
| Rental and hiring | 403 | (164) | | 239 | 229 | 10 | 95.8% | 129 | |
| Interest and rent on land | 45 | (20) | - | 25 | 1 | 24 | 4.0% | 43 | |
| Interest (Incl. interest on unitary payments (PPP)) | 45 | (20) | | 25 | 1 | 24 | 4.0% | 43 | |
| | 40 | (20) | | 25 | ' | 24 | 4.078 | 45 | |
| Rent on land | | | | - | | | - | | |
| ransfers and subsidies | 946 | - | - | 946 | 399 | 547 | 42.2% | 804 | |
| Provinces and municipalities | - | - | - | - | - | - | - | - | |
| Provinces | - | - | - | - | - | - | - | - | |
| Provincial Revenue Funds | | | | - | | - | - | | |
| Provincial agencies and funds | | | | - | | - | - | | |
| Municipalities | - | - | - | - | - | - | - | - | |
| Municipal bank accounts | | | | - | | | - | | |
| Municipal agencies and funds | | | | | | | | | |
| | | 300 | | 300 | 300 | - | 100.0% | 287 | |
| Departmental agencies and accounts | | 300 | - | 300 | 300 | - | 100.0% | 207 | |
| Social security funds | | | | | | - | - | | |
| Departmental agencies (non-business entities) | | 300 | | 300 | 300 | - | 100.0% | 287 | 1 |
| 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 | | - | - | - | | - | - | - | 1 |
| Subsidies on products and production (pe) | | | | - | | - | - | | |
| Other transfers to private enterprises | | | | - | | - | - | | |
| Non-profit institutions | | | | - | | - | - | | |
| Households | 946 | (300) | - | 646 | 99 | 547 | 15.3% | 517 | |
| Social benefits | 646 | | | 646 | 99 | 547 | 15.3% | 517 | |
| Other transfers to households | 300 | (300) | | - | | | | | |
| ayments for capital assets | 5,334 | (000) | | 5,334 | 5,084 | 250 | 95.3% | 1,376 | |
| | 5,534 | - | - | 5,534 | 5,004 | 200 | 50.0% | | |
| Buildings and other fixed structures | ' | - | - | - | - | - | - | 457 | |
| Buildings | | | | - | | - | - | | |
| Other fixed structures | | | | - | | - | - | 457 | |
| Machinery and equipment | 5,334 | | - | 5,334 | 5,084 | 250 | 95.3% | 919 | |
| Transport equipment | 2,800 | | | 2,800 | 2,752 | 48 | 98.3% | | |
| Other machinery and equipment | 2,534 | | | 2,534 | 2,332 | 202 | 92.0% | 919 | |
| | 2,334 | | | 2,004 | 2,002 | 202 | 52.076 | 319 | |
| Heritage assets | | | | - | | - | - | | |
| Specialised military assets | | | | - | | - | - | | |
| Biological assets | | | | - | | - | - | | |
| Land and sub-soil assets | | | | - | | - | - | | |
| Software and other intangible assets | | | | - | | | - | | |
| ayment for financial assets | 520 | 20 | | 540 | 528 | 12 | 97.8% | 100 | |
| | JZ0 | -0 | | 5-10 | 010 | 12 | 51.576 | 100 | i i |









| Display Biologic 1/2 Worm Problem Particles Problem Particles Problem Particles Display 1 000 100 | ogramme 2: CULTURAL AFFAIRS | 1 | 2 | 3 | 4 2023/24 | 5 | 6 | 7 | 8 202 | 0/23 |
|---|---------------------------------------|-----------------|-------------|----------|--------------|-------------|----------|-------------------|----------------------|----------------------|
| Prob Prob< | | Adjusted Budget | Shifting of | Virement | | Actual | Variance | | 2023 Final Budget | Actual |
| Programme by Programme | | | Funds | | - | Expenditure | | % of final budget | | Expenditure R'000 |
| 2 <u>or 1975</u> 2 <u>or 1975</u> 4 <u>international construct</u> 5 <u>construct solution</u> 5 <u>construct solution</u> | | | | | | | | | | |
| S Mathematical mathematical services 10000 - | | | | (500) | | | | | 205,219 | 11,33 204,63 |
| similaritade Salaviers 0.00 0 0.00 </td <td></td> <td></td> <td>-</td> <td>(000)</td> <td></td> <td></td> <td></td> <td></td> <td>12,878</td> <td>10,88</td> | | | - | (000) | | | | | 12,878 | 10,88 |
| Description Distance | 4. LANGUAGE SERVICES | 12,192 | - | (80) | 12,112 | 12,098 | 14 | 99.9% | 13,947 | 13,68 |
| Units Operation 64.21 (1.68) (69) 9.3.35 7.1.25 2.5.4 45.6 45.7 Comparation of arbitros 22.05 (60) (000) 22.557 5.67 6.64 49.7 62.2 Science instructures 2.7.57 (1.50) -9.335 6.68 2.335 6.68 2.335 6.68 2.335 6.68 9.7 7.1 2.26 6.65 7.1 7.1 7.25 7.1 7.25 7.1 7.25 7.1 7.25 7.1 7.25 7.1 7.25 7.1 7.25 7.1 7.25 7.1 7.25 7.1 7.25 7.1 7.25 7.1 7.25 7.1 7.25 7.1 7.25 7.1 7.25 7.1 7.25 7.1 7.25 7.1 7.25 7.1 7.1 7.25 7.1 7.1 7.25 7.1 7.1 7.25 7.1 7.1 7.2 7.1 7.1 7.2 7.1 7.1 7.1 7 | 5. HERITAGE SERVICES | | - | - | | | | | 6,000 | 97 |
| Contrastion (withoute) 88.87 (1.68) (68) 69.38 69.37 32.33 32.33 33.33 | | 232,886 | - | (580) | 232,306 | 226,962 | 5,344 | 97.7% | 249,519 | 241,50 |
| Conversion 69.57 (1.68) (60) 60.38 (17.5) 2.46 88.60 Conversion 2.05 (60) (20) 2.057 4.47 4.49 | nomia classification | | | | | | | | | |
| Subset and respond 22,487 (100) 52,787 (27,87) | | | | | | | | | 90,608 | 89,48 |
| Boost any survives 6.519 (| | | | | | | | | 52,539 | 52,20 |
| Octoor of services 95.722 (1.337) - 95.303 27.313 100 95.746 2.323 95.746 2.333 95.746 2.333 95.746 2.333 95.746 2.335 95.746 | | | | (580) | | | | | 43,868 | 43,6 8,5 |
| Adversame/series 2.978 666 - 5.263 3.233 11 6.067 2. Adversamp 07 040 - 2.0 2.77 1.75 2.07 1.75 2.07 | | | | | | | | | 8,671 37,970 | 8,5 37,2 |
| Advances of the set o | | | | _ | | | | | 2,180 | 2,1 |
| Audio con: Derivative (Evention) Derivative (Evention) <thderivat< td=""><td></td><td></td><td>148</td><td>-</td><td></td><td></td><td>1</td><td></td><td>507</td><td>5</td></thderivat<> | | | 148 | - | | | 1 | | 507 | 5 |
| Barteric Entropeet - | Minor assets | 67 | (43) | - | 24 | 7 | 17 | 29.2% | - | |
| Carama Department auchides 2,06 220 2,208 12 95,90 13 95,90 14 Communitation (66) 69 6 95 163 81 90,00 6 Communitation (66) 1,800 (1,80) 1,800 | | - | - | - | - | - | - | - | - | |
| Communication (CRS) BB9 6 - 905 B24 B1 91.00 4 Contrators: Business and solves (CRS) 1.59 (347) - 1.28 (308) 84.59 Contrators: Business and solves (CRS) - <td></td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td></td> | | - | - | - | - | - | - | - | - | |
| Computer services | | | | - | | | | | 1,940 467 | 1,9 4 |
| Consuburb: burbares and aboves ones 1.589 (347) - 1.282 1.082 200 84.59 Laboratory services - | | 099 | 0 | | 905 | 024 | 01 | 91.0% | 407 | 4 |
| Interacture and planning process - < | | 1.639 | (347) | _ | 1.292 | 1.092 | 200 | 84.5% | 58 | |
| Luboratory services 24.478 (1.559 - 2.885 22.667 218 99.09 (19.00 - 2.997 14000000 14000000 14000000 14000000 14000000 14000000 14000000 14000000 1400000000 | | - | - | - | ., | ., | | - | - | |
| Silentitic and schwologia lanckes - - - - - Lagad schwologia lanckes 24.410 (1.534) - 22.085 22.077 21.8 99.076 10.4 Connaction 1 - | | - | - | - | - | - | - | | - | |
| Construction 24.49 (1.534) - 2.288 22.667 218 99.05 16.0 Agency and support / discorreging participance - | Scientific and technological services | - | - | - | - | - | - | - | - | |
| Agency and support / advanced services 64 () | | | - | - | | | - | - | - | |
| Einsteinnent - <t< td=""><td></td><td></td><td></td><td>-</td><td>22,885</td><td>22,667</td><td>218</td><td>99.0%</td><td>18,621</td><td>18,</td></t<> | | | | - | 22,885 | 22,667 | 218 | 99.0% | 18,621 | 18, |
| Filte structure Control | | 64 | (64) | - | - | - | - | - | - | |
| Houzing Invention: Conservations - < | | - | - | - | - | - | - | | 15 | |
| Interacty: Colling material and accessories - | | - | - | - | - | - | - | - | - | |
| Intentory: Forming asgeles 951 (87) - <t< td=""><td></td><td>-</td><td>375</td><td>-</td><td>375</td><td>375</td><td>-</td><td>100.0%</td><td>-</td><td></td></t<> | | - | 375 | - | 375 | 375 | - | 100.0% | - | |
| Intensity: Fuel, di and gais 10 - 10 - 10 - 10 - 10 - 10 - 10 - 10 - 10 - 100 100 <th1< td=""><td></td><td>581</td><td>(581)</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td></td></th1<> | | 581 | (581) | - | - | - | - | - | - | |
| Inventory: Learner and stacker support material Inventory: Medical augoles Image of the supples | Inventory: Food and food supplies | - | - | - | - | - | - | - | - | |
| Inventory: Materials and supples - < | Inventory: Fuel, oil and gas | 10 | - | - | 10 | - | 10 | - | - | |
| Intentry: Medical supplies - - - - <td></td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td></td> | | - | - | - | - | - | - | - | - | |
| Intensity: Madicine - | | - | - | - | - | - | - | - | - | |
| Medias inventory interface - - - - <td></td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td></td> | | - | - | - | - | - | - | - | - | |
| Intentry: Other supplies 2.00 2.00 55 145 2.25% Consumable: Stationery, printing and office supplies 1.169 (4.38) < | | - | - | - | - | - | - | | | |
| Consumitie supplies 2.453 (777) - 1.888 1.322 384 78.4% 4 Consumitie Suborey, printing and fife supplies - | | 200 | - | - | 200 | 55 | 145 | 27.5% | - | |
| Consumable: Stationery, printing and office supplies 1.169 4.88 7.73 5.73 5.75 7.4% 4.4 Operating bases 1.26 1.00 2.26 2.12 1.4 9.8.8% 1.1 Transport provide: Departmental activity 4.77 97.69 3.20 3.308 1.20 9.3.8% 1.1 Transport provide: Departmental activity 1.74 9.8.9 - <td></td> <td></td> <td>(767)</td> <td>-</td> <td></td> <td></td> <td></td> <td></td> <td>583</td> <td></td> | | | (767) | - | | | | | 583 | |
| Property payments 126 100 - 226 212 14 98.8% 1.1 Transport provide: Degatiment acity 4,176 (976) - | | 1,169 | (438) | - | 731 | 573 | 158 | 78.4% | 401 | : |
| Thresport provided: Departmental activity 4,176 (976) - 3.00 3.00 120 96.35 1.1. Transi and development 1.00 1.0 5.483 4.988 495 91.05 1.6 Operating payments 1.03 1.05 1.0 | Operating leases | - | - | - | - | - | - | - | 182 | 1 |
| Traviar and subsistence 5.370 113 - 5.483 4.988 4.95 91/0% 6.6 Operating payments 1.808 389 - 2.197 2.094 103 95.3% 10.1 Verues and facilities 1.233 1(fi6) 1.237 1(fi6) 74 44 94.0% 2 Rent and hring 1.744 1.341 - 3.065 2.974 1111 96.4% 6 Interest and rent on land 104 - 104 - 104 - 104 - 104 - 104 - 104 - 104 - - 104 - - 104 - | | | | - | | | | | 1,500 | 1, |
| Taining and dowdportent - | | | | - | | | | | 1,813 | 1, |
| Operating payments 1.808 389 - 2.197 2.004 103 95.3% 1,1 Verues and hulting 1.744 1.341 - 3.065 2.974 1111 98.4% 66 Interest incl. interest on unlary payments (PPP) 104 - 104 - 104 - - 104 - | | 5,370 | 113 | | 5,483 | 4,988 | 495 | 91.0% | 6,982 | 6, |
| Versues and facilities 1.253 (16) - 1.237 1.163 74 94.0% 2 Rend and hing 1.744 1.341 - 3.065 2.974 111 96.4% 6 Interest ind rent on land 104 - 104 - 104 - 104 - 104 - 104 - - 104 - - 104 - | | 1.808 | 389 | - | 2,197 | 2.094 | 103 | 95.3% | 1,848 | 1, |
| Interest and rent on land 104 - 105 106 < | | | | - | | | | | 244 | |
| Interest (incl. interest on unitary payments (PPP)) 104 - 104 - 104 - Rant on land - <td< td=""><td></td><td>1,744</td><td>1,341</td><td>-</td><td>3,085</td><td>2,974</td><td>111</td><td>96.4%</td><td>629</td><td>6</td></td<> | | 1,744 | 1,341 | - | 3,085 | 2,974 | 111 | 96.4% | 629 | 6 |
| Rent on land - <t< td=""><td>Interest and rent on land</td><td>104</td><td>-</td><td>-</td><td>104</td><td>-</td><td>104</td><td>-</td><td>99</td><td></td></t<> | Interest and rent on land | 104 | - | - | 104 | - | 104 | - | 99 | |
| Transfers and subsidies 143,565 1,405 - 144,970 142,734 2,236 98.5% 152,0 Provinces and municipalities -< | | 104 | - | - | 104 | - | 104 | - | 99 | |
| Provinces and municipalities - | | - | - | - | - | - | - | - | 450.004 | 454 |
| Provincial Revenue Funds . <td></td> <td>143,565</td> <td>1,405</td> <td>-</td> <td>144,970</td> <td>142,734</td> <td>2,236</td> <td>98.5%</td> <td>152,021</td> <td>151,</td> | | 143,565 | 1,405 | - | 144,970 | 142,734 | 2,236 | 98.5% | 152,021 | 151, |
| Provincial Revenue Funds . <td></td> <td>-</td> <td>-</td> <td></td> <td>-</td> <td>-</td> <td>-</td> <td></td> <td>-</td> <td></td> | | - | - | | - | - | - | | - | |
| Provincial agencies and funds - | | - | _ | _ | _ | _ | _ | _ | _ | |
| Municipalities - | | - | - | - | - | - | - | - | - | |
| Municipal agencies and funds - - - - - - 138,770 137,824 946 99.3% 140,6 Departmental agencies 138,770 - - 138,770 137,824 946 99.3% 140,6 Departmental agencies 138,770 - - 138,770 137,824 946 99.3% 140,6 Departmental agencies 138,770 - | | - | - | - | - | - | - | - | - | |
| Departmental agencies and accounts 138,770 - - 138,770 137,824 946 99.3% 140,6 Social security funds - <td>Municipal bank accounts</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td></td> | Municipal bank accounts | - | - | - | - | - | - | - | - | |
| Social security funds 138,770 137,824 946 99.3% 140,6 Higher education institutions 138,770 138,770 137,824 946 99.3% 140,6 Foreign governments and international organisations | | | - | - | | | - | | - | |
| Departmental agencies 138,770 - - 138,770 133,824 946 99.3% 140,6 Higher education institutions - | | 138,770 | - | - | 138,770 | 137,824 | 946 | 99.3% | 140,662 | 139, |
| Higher education institutions - | | 138 770 | - | | 138 770 | 137 824 | 946 | 90.3% | 140,662 | 139, |
| Foreign governments and international organisations - < | | | _ | _ | | 137,024 | - 540 | | 140,002 | 133, |
| Public corporations and private enterprises - <td></td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td></td> | | - | - | - | - | - | - | - | - | |
| Public corporations - | | - | - | - | - | - | - | - | - | |
| Other transfers to public corporations - | | - | - | - | - | - | - | - | - | |
| Private enterprises - | | - | - | - | - | - | - | - | - | |
| Subsidies on production (pe) - | | - | - | - | - | - | - | - | - | |
| Other transfers to private enterprises - | | - | - | - | - | - | - | - | - | |
| Non-profit institutions 4,610 1,405 - 6,015 4,893 1,122 81.3% 11,1 Households 185 - 185 17 168 9.2% 3 Social benefits 185 - 185 17 168 9.2% 3 Other transfers to households - - 185 17 168 9.2% 3 Other transfers to households - - 185 17 168 9.2% 3 Other transfers to households - | | - | - | - | - | - | - | - | - | |
| Households 185 - - 185 17 168 9.2% 3 Social benefits 186 - 185 17 168 9.2% 3 Other transfers to households - 185 - 185 17 168 9.2% 3 Payments for capital assets 3,500 - - 3,500 2,953 547 84.4% 6,6 Buildings and other fixed structures - 1,671 1,671 1,671 100.0% 1,0 Other fixed structures - 1,671 1,671 1,671 1,00.0% 1,0 Other fixed structures - 1,671 1,671 1,00.0% 1,0 1,00.0% 1,0 Machinery and equipment - - - - - - 3 Other machinery and equipment - - - - - - - - - - - - - - - - | | 4 610 | 1 405 | | 6.015 | 4 803 | 1 122 | 81.3% | 11,001 | 10, |
| Social benefits 185 - - 185 17 168 9.2% 33 Other transfers to households - | | | - | _ | | | | | 358 | 10, |
| Other transfers to households - | | | - | - | | | | | 358 | |
| Payments for capital assets 3,500 - - 3,500 2,953 547 84.4% 6,6, Buildings and other fixed structures - 1,671 - 1,671 1,00.0% 100.0% | | - | - | - | - | - | - | - | - | |
| Buildings - 100.0% 11,0 100.0% 100.0% 100.0% 100.0% 100.0% 100.0% 100.0% 100.0% 100.0% 100.0% 100.0% 100.0% 100.0% 100.0% 100.0% < | | 3,500 | - | - | 3,500 | | 547 | | 6,890 | |
| Other fixed structures - 1,671 - 1,671 1,671 - 100.0% 11,0 Machinery and equipment - - - - - - 3 Transport equipment - - - - - - 3 Other machinery and equipment - - - - - 3 Heritage assets 3,500 (1,671) - 1,829 1,822 547 70.1% 5,5 Specialised military assets - <td>Buildings and other fixed structures</td> <td>- </td> <td>1,671</td> <td>-</td> <td>1,671</td> <td>1,671</td> <td>-</td> <td>100.0%</td> <td>1,000</td> <td></td> | Buildings and other fixed structures | - | 1,671 | - | 1,671 | 1,671 | - | 100.0% | 1,000 | |
| Machinery and equipment - - - - - 3 Transport equipment - - - - - - 3 Other machinery and equipment - - - - - - 3 Heritage assets 3,500 (1,671) - 1,829 1,282 547 70.1% 5,5 Specialised military assets - | - | - | | - | | | - | | | |
| Transport equipment - - - - - - - - - - - - 3 Other machinery and equipment - - - - - - 3 | | - | 1,671 | - | 1,671 | 1,671 | - | 100.0% | 1,000 | |
| Other machinery and equipment - - - - 3 Heritage assets 3,500 (1,671) 1,829 1,282 547 70.1% 5,5 Specialised military assets - | | - | - | - | - | - | - | - | 334 | |
| Heritage assets 3,500 (1,671) - 1,829 1,282 547 70.1% 5,5 Specialised military assets - - - - - - - - 5,6 | | | - | - | | | - | | 334 | |
| Specialised military assets | | 3.500 | (1.671) | - | 1.829 | 1.282 | 547 | 70.1% | 334 5,556 | |
| | | - | (1,011) | _ | 1,020 | 1,202 | - | | | |
| | Biological assets | | - | - | - | - | - | - | - | |
| Land and sub-soil assets | | - | - | - | - | - | - | - | - | |
| Software and other intangible assets | | - | - | - | - | - | - | | - | |
| Payment for financial assets - - - - - 232,886 - (580) 232,306 226,962 5,344 97.7% 249,5 | Payment for financial assets | - | - | - | - | - | - | - | - 249,519 | 241, |









| Subprogramme: 2.1: MANAGEMENT | | 2 | 3 | 4 2023/24 | 5 | 6 | 5 7 | 8 202 | 2/23 |
|--|--------------------|----------------------|----------|--------------|-----------------------|----------|--|------------|----------------------|
| | Adjusted Budget | Shifting of Funds | Virement | Final Budget | Actual Expenditure | Variance | Expenditure as % of final budget | | Actual Expenditur |
| Economic classification | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 | % | R'000 | R'000 |
| Current payments | 6,451 | (1,397) | | 5,054 | 4,850 | 204 | 96.0% | 4,517 | 4,38 |
| Compensation of employees | 1,853 | - | | 1,853 | 1,827 | 26 | 98.6% | 2,537 | 2,4 |
| Salaries and wages | 1,587 | 94 | | 1,681 | 1,674 | 7 | 99.6% | 2,310 | 2,2 |
| Social contributions | 266 | (94) | | 172 | 153 | 19 | 89.0% | 227 | 2 |
| Goods and services | 4,494 | (1,397) | | 3,097 | 3,023 | 74 | 97.6% | 1,881 | 1,8 |
| Administrative fees | 44 | 145 | | 189 | 177 | 12 | 93.7% | 238 | 2 |
| Catering: Departmental activities | 40 | 1 | | 41 | 41 | | 100.0% | 148 | 1 |
| Communication (G&S) | 15 | | | 15 | 13 | 2 | 86.7% | 25 | |
| Contractors | 4,003 | (2,517) | | 1,486 | 1,468 | 18 | 98.8% | 296 | 2 |
| Agency and support / outsourced services | 64 | (64) | | - | | | | | |
| Consumable supplies | 131 | (107) | | 24 | 4 | 20 | 16.7% | 115 | 1 |
| Consumable: Stationery, printing and office supplies | 100 | (5) | | 95 | 94 | -* | 98.9% | 41 | |
| Operating leases | | (0) | | | | - | | - | |
| Property payments | | 100 | | 100 | 97 | 3 | 97.0% | - | |
| Transport provided: Departmental activity | | 30 | | 30 | 29 | 1 | 96.7% | 375 | 3 |
| Travel and subsistence | 97 | | | 97 | 85 | 12 | 87.6% | 634 | (|
| Venues and facilities | - | | | - | | | - | 9 | |
| Rental and hiring | | 1,020 | | 1,020 | 1,015 | 5 | 99.5% | - | |
| Interest and rent on land | 104 | 1,020 | | 104 | - | 104 | | 99 | |
| Interest (Incl. interest on unitary payments (PPP)) | 104 | | | 104 | | 104 | | 99 | |
| Rent on land | | | | | | | | 55 | |
| Transfers and subsidies | 185 | 1,405 | _ | 1,590 | 787 | 803 | 49.5% | 6,858 | 6,8 |
| Provinces and municipalities | 100 | 1,400 | | 1,000 | | | | 0,000 | 0,0 |
| Provinces | | | | | | | | | |
| Municipalities | | | | | | | | | |
| Departmental agencies and accounts | | | | | | | | | |
| Higher education institutions | | | | | - | | | - | |
| Foreign governments and international organisations | | | | - | | | | | |
| Public corporations and private enterprises | | | | | | | | | |
| Public corporations | | | • | | | | | • | |
| Private enterprises | | | • | | | | | • | |
| Non-profit institutions | | - 1,405 | • | 1,405 | - 770 | - 635 | - 54.8% | - 6,500 | 6,4 |
| Households | 185 | 1,400 | | 1,405 | 17 | 168 | | 358 | 0,1 |
| Social benefits | 185 | | • | 185 | 17 | 168 | 9.2% | 358 | |
| Other transfers to households | COI | | | COI | 17 | 100 | 9.2% | 000 | |
| | | | | - | | | | 400 | |
| Payments for capital assets | - | • | • | - | - | • | • | 100 | |
| Buildings and other fixed structures | | | • | - | - | | | | |
| Buildings | | | | - | | • | • | | |
| Other fixed structures | | | | - | | | - | (00 | |
| Machinery and equipment | ' | - | | - | - | | | 100 | |
| Transport equipment | | | | - | | | - | | |
| Other machinery and equipment | | | | - | | | • | 100 | |
| Heritage assets | | | | - | | | • | | |
| Land and sub-soil assets | | | | - | | | | | |
| Software and other intangible assets | | | | - | | - | • | | |
| Payment for financial assets Total | | | | • | | • | - | | |









| Subprogramme: 2.2: ARTS AND CULTURE | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | |
|--|--------------------|----------------------|----------|-------------------------|-----------------------|----------|--|---------------------|-----------------------|
| | Adjusted Budget | Shifting of Funds | Virement | 2023/24 Final Budget | Actual Expenditure | Variance | Expenditure as % of final budget | 202 Final Budget | Actual Expenditure |
| Economic classification | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 | % | R'000 | R'000 |
| Current payments | 57,683 | (8) | (500) | 57,175 | 56,044 | 1,131 | 98.0% | 66,812 | 66,241 |
| Compensation of employees | 21,791 | (8) | (500) | 21,283 | 21,269 | 14 | 99.9% | 38,299 | 38,290 |
| Salaries and wages | 16,973 | 1,237 | (500) | 17,710 | 17,708 | 2 | 100.0% | 31,782 | 31,776 |
| Social contributions | 4,818 | (1,245) | | 3,573 | 3,561 | 12 | 99.7% | 6,517 | 6,514 |
| Goods and services | 35,892 | - | | 35,892 | 34,775 | 1,117 | 96.9% | 28,513 | 27,951 |
| Administrative fees | 2,629 | 176 | | 2,805 | 2,724 | 81 | 97.1% | 1,275 | 1,229 |
| Advertising | | | | | | - | - | 507 | 506 |
| Minor assets | 67 | (43) | | 24 | 7 | 17 | 29.2% | - | |
| Audit costs: External | - | | | - | | - | - | - | |
| Bursaries: Employees | | | | | | - | - | - | |
| Catering: Departmental activities | 1,716 | 104 | | 1,820 | 1,799 | 21 | 98.8% | 982 | 972 |
| Communication (G&S) | 478 | 33 | | 511 | 481 | 30 | 94.1% | 389 | 34 |
| Computer services | | | | | | - | - | | |
| Consultants: Business and advisory services | - | 624 | | 624 | 624 | - | 100.0% | | |
| Contractors | 19,729 | 132 | | 19,861 | 19,789 | 72 | 99.6% | 16,224 | 16,20 |
| Inventory: Clothing material and accessories | - | 375 | | 375 | 375 | - | 100.0% | | |
| Inventory: Farming supplies | 581 | (581) | | | | - | - | | |
| Inventory: Other supplies | 200 | | | 200 | 55 | 145 | 27.5% | - | |
| Consumable supplies | 1,079 | 62 | | 1,141 | 1,119 | 22 | 98.1% | 339 | 31 |
| Consumable: Stationery, printing and office supplies | 900 | (274) | | 626 | 479 | 147 | 76.5% | 310 | 31 |
| Operating leases | | | | - | | - | - | 182 | 17 |
| Property payments | 126 | | | 126 | 115 | 11 | 91.3% | 1,500 | 1,37 |
| Transport provided: Departmental activity | 2,043 | (276) | | 1,767 | 1,691 | 76 | 95.7% | 882 | 88 |
| Travel and subsistence | 3,684 | (267) | | 3,417 | 3,103 | 314 | 90.8% | 4,722 | 4,48 |
| Training and development | - | | | - | | - | - | | |
| Operating payments | 678 | 19 | | 697 | 600 | 97 | 86.1% | 906 | 89 |
| Venues and facilities | 789 | (74) | | 715 | 652 | 63 | 91.2% | 95 | 8 |
| Rental and hiring | 1,193 | (10) | | 1,183 | 1,162 | 21 | 98.2% | 185 | 17 |
| Interest and rent on land | · · · | - | | - | - | - | - | - | |
| Fransfers and subsidies | 134,339 | - | | 134,339 | 134,339 | - | 100.0% | 137,851 | 137,85 [.] |
| Provinces and municipalities | | - | | - | - | - | - | - | |
| Provinces | | | | | - | - | - | | |
| Municipalities | - | - | | - | - | - | - | - | |
| Departmental agencies and accounts | 133,177 | - | | 133,177 | 133,177 | - | 100.0% | 136,109 | 136,10 |
| Social security funds | , | | | - | , | - | - | | |
| Departmental agencies (non-business entities) | 133,177 | | | 133,177 | 133,177 | - | 100.0% | 136,109 | 136,10 |
| Higher education institutions | , | | | - | , | - | - | , | , - |
| Public corporations | - | - | | - | - | - | - | - | |
| Other transfers to private enterprises | | | | | | - | - | | |
| Non-profit institutions | 1,162 | | | 1,162 | 1,162 | - | 100.0% | 1,742 | 1,74 |
| Households | - | | | - | - | - | - | - | , |
| Other transfers to households | | | | - | | - | - | | |
| Payments for capital assets | | - | | | - | - | - | 556 | 539 |
| Buildings and other fixed structures | | - | | | - | - | - | - | |
| Machinery and equipment | | - | | - | - | | - | - | |
| Other machinery and equipment | | | | - | | | _ | | |
| Heritage assets | | | | | | - | - | 556 | 53 |
| Software and other intangible assets | | | | | | - | - | | |
| Payment for financial assets | | | | | | | _ | | |
| Total | 192,022 | (8) | (500) | 191,514 | 190,383 | 1,131 | 99.4% | 205,219 | 204,63 |









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| Subprogramme: 2.3: MUSEUM SERVICES | 1 | 2 | 3 | | 5 | 6 | 6 7 | | |
|--|--------------------|----------------------|----------|--------------|-----------------------|----------|--|--------------|---------------------|
| | | | | 2023/24 | | | | | 2/23 |
| | Adjusted Budget | Shifting of Funds | Virement | Final Budget | Actual Expenditure | Variance | Expenditure as % of final budget | Final Budget | Actual Expenditu |
| Economic classification | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 | % | R'000 | R'000 |
| Current payments | 10,412 | - | | 10,412 | 9,831 | 581 | 94.4% | 7,215 | 7,0 |
| Compensation of employees | 3,892 | - | | 3,892 | 3,834 | 58 | 98.5% | 4,284 | 4,2 |
| Salaries and wages | 3,141 | 76 | | 3,217 | 3,165 | 52 | 98.4% | 3,565 | 3,5 |
| Social contributions | 751 | (76) | | 675 | 669 | 6 | 99.1% | 719 | 6 |
| Goods and services | 6,520 | - | | 6,520 | 5,997 | 523 | 92.0% | 2,931 | 2,8 |
| Administrative fees | 215 | 200 | | 415 | 400 | 15 | 96.4% | 167 | 1 |
| Bursaries: Employees | | | | - | | | - | - | |
| Catering: Departmental activities | 672 | 130 | | 802 | 749 | 53 | 93.4% | 402 | 3 |
| Communication (G&S) | 321 | | | 321 | 273 | 48 | 85.0% | 32 | |
| Contractors | 660 | 525 | | 1,185 | 1,080 | 105 | 91.1% | 810 | 8 |
| Inventory: Fuel, oil and gas | 10 | | | 10 | | 10 | | | |
| Consumable supplies | 764 | (505) | | 259 | 132 | 127 | 51.0% | 58 | |
| Consumable: Stationery, printing and office supplies | 100 | (90) | | 10 | | 10 | | 50 | |
| Operating leases | | | | | | | | | |
| Property payments | | | | - | | | - | - | |
| Transport provided: Departmental activity | 1,962 | (785) | | 1,177 | 1,177 | | 100.0% | 267 | |
| Travel and subsistence | 992 | 70 | | 1,062 | 918 | 144 | 86.4% | 648 | |
| Training and development | | | | - | | | - | - | |
| Operating payments | | 215 | | 215 | 214 | 1 | 99.5% | 97 | |
| Venues and facilities | 273 | | | 273 | 273 | | 100.0% | 17 | |
| Rental and hiring | 551 | 240 | | 791 | 781 | 10 | 98.7% | 383 | : |
| Interest and rent on land | | - | | - | - | | - | - | |
| Fransfers and subsidies | 6,124 | | | 6,124 | 4,691 | 1,433 | 76.6% | 4,520 | 3, |
| Provinces and municipalities | - | | - | - | - | | - | - | |
| Provinces | - | | - | - | - | | - | - | |
| Municipalities | | | | - | | | - | - | |
| Departmental agencies and accounts | 4,170 | | - | 4,170 | 3,224 | 946 | 77.3% | 3,211 | 2, |
| Social security funds | | | | - | | | - | | |
| Departmental agencies (non-business entities) | 4,170 | | | 4,170 | 3,224 | 946 | 77.3% | 3,211 | 2, |
| Higher education institutions | | | | - | | | - | | |
| Public corporations | | - | | - | | | - | - | |
| Private enterprises | - | - | - | - | - | | - | | |
| Non-profit institutions | 1,954 | | | 1,954 | 1,467 | 487 | 75.1% | 1,309 | 1, |
| Households | - | | - | - | - | | - | - | |
| Social benefits | | | | - | | | - | | |
| Other transfers to households | | | | - | | | - | | |
| Payments for capital assets | - | - | | - | - | | - | 1,143 | |
| Buildings and other fixed structures | - | | - | - | - | | - | 1,000 | |
| Other fixed structures | | | | - | | | - | 1,000 | |
| Machinery and equipment | | - | - | - | | | - | 143 | |
| Transport equipment | | | | - | | | - | | |
| Other machinery and equipment | | | | - | | | - | 143 | |
| Heritage assets | | | | - | | | - | | |
| Software and other intangible assets | | | | - | | | - | | |
| Payment for financial assets | | | | - 1 | | | - | | |
| Total | 16,536 | _ | | 16,536 | 14,522 | 2,014 | 87.8% | 12,878 | 10, |









| Subprogramme: 2.4: LANGUAGE SERVICES | | 2 | 3 | | 5 | i 7 | 7 8 2022/23 | | |
|---|--------------------|----------------------|----------|--------------|-----------------------|----------|--|--------------|----------------------|
| | | 0 1161 6 | | 2023/24 | | | - " | - | |
| | Adjusted Budget | Shifting of Funds | Virement | Final Budget | Actual Expenditure | Variance | Expenditure as % of final budget | Final Budget | Actual Expenditur |
| Economic classification | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 | % | R'000 | R'000 |
| Current payments | 9,275 | - | (80) | 9,195 | 9,181 | 14 | 99.8% | 11,064 | 10,8 |
| Compensation of employees | 6,449 | - | (80) | 6,369 | 6,363 | 6 | 99.9% | 7,419 | 7,2 |
| Salaries and wages | 5,766 | (424) | (80) | 5,262 | 5,259 | 3 | 99.9% | 6,211 | 6,0 |
| Social contributions | 683 | 424 | | 1,107 | 1,104 | 3 | 99.7% | 1,208 | 1,1 |
| Goods and services | 2,826 | - | | 2,826 | 2,818 | 8 | 99.7% | 3,645 | 3,5 |
| Administrative fees | 90 | 4 | | 94 | 94 | | 100.0% | 340 | : |
| Advertising | 80 | (22) | | 58 | 58 | | 100.0% | | |
| Minor assets | - | | | | | | - | | |
| Catering: Departmental activities | 268 | (63) | | 205 | 204 | 1 | 99.5% | 408 | |
| Communication (G&S) | 85 | (27) | | 58 | 57 | 1 | 98.3% | 21 | |
| Computer services | | . , | | | | | - | | |
| Consultants: Business and advisory services | 39 | 29 | | 68 | 68 | | 100.0% | 58 | |
| Contractors | 27 | (4) | | 23 | 23 | | 100.0% | 465 | |
| Agency and support / outsourced services | | (-7 | | | | | | | |
| Inventory: Other supplies | | | | | | | - | | |
| Consumable supplies | 79 | (12) | | 67 | 67 | | 100.0% | 71 | |
| Consumable: Stationery, printing and office supplies | 69 | (69) | | | 01 | | 100.070 | | |
| Operating leases | 00 | (03) | | | | | | | |
| Property payments | | | | | | | | | |
| Transport provided: Departmental activity | 171 | | | 171 | 171 | | 100.0% | - 289 | |
| Transport provided. Departmental activity Travel and subsistence | 597 | 75 | | 672 | 668 | - | 99.4% | 209 978 | |
| | 59/ | 15 | | 0/2 | 000 | 4 | 99.4% | 9/0 | |
| Training and development | 4 400 | 00 | | | 4.450 | - | - | - | 1. |
| Operating payments | 1,130 | 30 | | 1,160 | 1,159 | 1 | 99.9% | 842 | 1 |
| Venues and facilities | 191 | 48 | | 239 | 238 | 1 | 99.6% | 123 | |
| Rental and hiring | - | 11 | | 11 | 11 | | 100.0% | 50 | |
| Interest and rent on land | | - | | - | - | | - | - | |
| Interest (Incl. interest on unitary payments (PPP)) | | | | - | | | - | | |
| Rent on land | | | | - | | | - | | |
| Fransfers and subsidies | 2,917 | - | • | 2,917 | 2,917 | • | 100.0% | 2,792 | 2, |
| Provinces and municipalities | - | - | | | - | | - | - | |
| Provinces | - | - | | - | - | | - | - | |
| Municipalities | | - | | | - | | - | - | |
| Departmental agencies and accounts | 1,423 | - | • | 1,423 | 1,423 | | 100.0% | 1,342 | 1, |
| Social security funds | | | | | | | - | | |
| Departmental agencies (non-business entities) | 1,423 | | | 1,423 | 1,423 | | 100.0% | 1,342 | 1,3 |
| Higher education institutions | | | | - | | | - | | |
| Public corporations | - | - | | | - | | - | | |
| Private enterprises | | - | | - | - | | - | - | |
| Non-profit institutions | 1,494 | | | 1,494 | 1,494 | | 100.0% | 1,450 | 1,4 |
| Households | - | - | | | - | | - | | |
| Payments for capital assets | - | - | | - | - | | - | 91 | 1 |
| Buildings and other fixed structures | - | - | | - | - | | - | - | 1 |
| Buildings | | | | - | | | - | | 1 |
| Machinery and equipment | | | | - | - | | - | 91 | |
| Transport equipment | | | | | | | - | | 1 |
| Other machinery and equipment | | | | | | | | 91 | 1 |
| Software and other intangible assets | | | | | | | | 51 | 1 |
| Payment for financial assets | | | | | | | | | 1 |
| Total | 12,192 | | (80) | 12,112 | 12,098 | 14 | 99.9% | 13.947 | 13, |





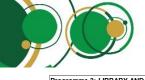




| Subprogramme: 2.5: HERITAGE SERVICES | 1 | 2 | 3 | | 5 | 6 | i 7 | 8 | |
|--|--------------------|----------------------|----------|--------------|-----------------------|----------|--|--------------|-----------------------|
| | | | | 2023/24 | | | | | 2/23 |
| | Adjusted Budget | Shifting of Funds | 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 |
| Current payments | 2,000 | | | 2,000 | 1,369 | 631 | 68.5% | 1,000 | 97 |
| Compensation of employees | | | | | - | | | | |
| Goods and services | 2,000 | | | 2,000 | 1,369 | 631 | 68.5% | 1,000 | 97 |
| Administrative fees | | 140 | | 140 | 138 | 2 | 98.6% | 160 | 15 |
| Advertising | | 170 | | 170 | 169 | 1 | 99.4% | | |
| Catering: Departmental activities | | 60 | | 60 | 3 | 57 | 5.0% | | |
| Communication (G&S) | | | | | | | | | |
| Computer services | | | | | | | | | |
| Consultants: Business and advisory services | 1,600 | (1,000) | | 600 | 400 | 200 | 66.7% | | |
| Contractors | - | 330 | | 330 | 307 | 23 | 93.0% | 826 | 80 |
| Consumable supplies | 400 | (205) | | 195 | | 195 | - | 020 | |
| Consumable: Stationery, printing and office supplies | | (200) | | | | | | | |
| Transport provided: Departmental activity | | 55 | | 55 | 12 | 43 | 21.8% | | |
| Travel and subsistence | - | 235 | | 235 | 214 | -5 | 91.1% | | |
| Training and development | - | 200 | | 200 | 214 | 21 | 91.1/0 | | |
| • | - | 105 | | 125 | 121 | - | - 96.8% | | |
| Operating payments | - | 125 | | | 121 | 4 | 90.0% | 3 | |
| Venues and facilities | - | 10 | | 10 | _ | 10 | - | - | |
| Rental and hiring | - | 80 | | 80 | 5 | 75 | 6.3% | 11 | 1 |
| Interest and rent on land | - | - | • | - | - | | - | - | |
| Rent on land | | | | - | | | - | | |
| Transfers and subsidies | - | - | • | · · | - | • | • | • | |
| Provinces and municipalities | - | - | - | - | - | | - | - | |
| Provinces | - | - | | - | - | | - | - | |
| Municipalities | - | - | • | - | - | | - | - | |
| Departmental agencies and accounts | - | - | - | - | - | | - | - | |
| Social security funds | | | | - | | | - | | |
| Departmental agencies (non-business entities) | | | | | | | - | | |
| Higher education institutions | | | | - | | | - | | |
| Public corporations and private enterprises | - | - | - | - | - | | - | - | |
| Public corporations | | - | | - | - | | - | | |
| Private enterprises | | - | | - | - | | - | | |
| Non-profit institutions | | | | - | | | | | |
| Households | - | - | | - | - | | - | - | |
| Social benefits | | | | - | | | - | | |
| Other transfers to households | | | | | | | | | |
| Payments for capital assets | 3,500 | | | 3,500 | 2,953 | 547 | 84.4% | 5,000 | |
| Buildings and other fixed structures | · · | 1,671 | | 1,671 | 1,671 | | 100.0% | - | |
| Buildings | | ,- | | - | 1- | | | | |
| Other fixed structures | | 1,671 | | 1,671 | 1,671 | | 100.0% | | |
| Machinery and equipment | | - | | | | | - | | |
| Heritage assets | 3,500 | (1,671) | | 1,829 | 1,282 | 547 | 70.1% | 5,000 | |
| Specialised military assets | 0,000 | (1,071) | | 1,020 | 1,202 | - | | 0,000 | |
| Biological assets | | | | | | | | | |
| Payment for financial assets | | | | | | | | | |
| Total | 5,500 | | | 5,500 | 4,322 | - 1,178 | - 78.6% | 6,000 | 97 |







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| | A.P | 0 | | 2023/24 | | M | Exmen diama | | 2/23 |
|---|-------------------------|----------------------|----------|------------------|-----------------------|--------------|-------------------------------------|------------------|-----------------------|
| | 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 |
| Sub programme 1. MANAGEMENT | 6,371 | | | 6,371 | 5,951 | 420 | 93.4% | 6,063 | 5,78 |
| 2. LIBRARY SERVICES | 185,256 | - | 180 | 185,436 | 164,538 | 20,898 | 88.7% | 201,909 | 166,648 |
| 3. ARCHIVES | 8,720 | - | 400 | 9,120 | 8,387 | 733 | 92.0% | 8,757 | 8,118 |
| | 200,347 | - | 580 | 200,927 | 178,876 | 22,051 | 89.0% | 216,729 | 180,549 |
| | | | | | | | | | |
| conomic classification | | | | | | | | | |
| Current payments | 137,197 | - | 580 | 137,777 | 131,866 | 5,911 | 95.7% | 151,920 | 140,693 |
| Compensation of employees | 92,923 | - | 580 | 93,503 | 91,766 | 1,737 | 98.1% | 86,687 | 86,466 |
| Salaries and wages | 77,120 | 9,880 (9,880) | 580 | 87,580 5,923 | 86,533 5,233 | 1,047 690 | 98.8% 88.4% | 81,735 4,952 | 81,606 4,860 |
| Social contributions Goods and services | 15,803 44,274 | (9,660) | | 5,923 | 40,100 | 4,174 | 90.6% | 4,952 | 4,000 |
| Administrative fees | 633 | (305) | - | 328 | 279 | 49 | 85.1% | 976 | 874 |
| Advertising | 603 | 142 | - | 745 | 694 | 51 | 93.2% | 667 | 576 |
| Minor assets | 292 | (283) | - | 9 | - | 9 | - | 397 | 388 |
| Audit costs: External | - | - | - | - | - | - | - | - | 100 |
| Bursaries: Employees Catering: Departmental activities | 200 1,316 | (200) 222 | | 1,538 | 1,270 | 268 | 82.6% | 100 1,444 | 100 1,32 |
| Communication (G&S) | 597 | (241) | - | 356 | 229 | 127 | 64.3% | 414 | 335 |
| Computer services | 2,690 | (464) | - | 2,226 | 2,221 | 5 | 99.8% | 3,850 | 2,83 |
| Consultants: Business and advisory services | - | | - | - | - | - | - | - | |
| Infrastructure and planning services | - | - | - | - | - | - | - | - | |
| Laboratory services | - | - | - | - | - | - | - | - | |
| Scientific and technological services | - | - | - | - | - | - | - | - | |
| Legal services Contractors | 338 | (5) | - | 333 | 208 | - 125 | 62.5% | 2,039 | 1,99 |
| Contractors Agency and support / outsourced services | - 330 | (5) | - | 1,425 | 1,425 | 125 | 100.0% | 2,039 | 1,994 |
| Entertainment | - | | - | | | - | - | - | |
| Fleet services (including government motor transport) | 32 | - | - | 32 | 32 | - | 100.0% | 129 | |
| Housing | | - | - | - | - | - | - | - | |
| Inventory: Clothing material and accessories | 160 | (80) | - | 80 | 74 | 6 | 92.5% | 20 | 20 |
| 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 | - | - | - | - | - | - | - | - | 40.500 |
| Inventory: Other supplies Consumable supplies | 13,120 1,308 | 474 (214) | - | 13,594 1,094 | 11,644 758 | 1,950 336 | 85.7% 69.3% | 24,765 947 | 18,523 477 |
| Consumable: Stationery, printing and office supplies | 1,308 | (830) | | 414 | 329 | 85 | 79.5% | 881 | 632 |
| Operating leases | 39 | 975 | - | 1,014 | 967 | 47 | 95.4% | 1,330 | 1,213 |
| Property payments | 16,568 | (393) | - | 16,175 | 15,597 | 578 | 96.4% | 21,243 | 19,552 |
| Transport provided: Departmental activity | 284 | (30) | - | 254 | 197 | 57 | 77.6% | 578 | 520 |
| Travel and subsistence | 3,376 | (173) | - | 3,203 | 2,890 | 313 | 90.2% | 2,896 | 2,604 |
| Training and development | 423 | (138) | - | 285 | 255 | 30 | 89.5% | 534 | 395 |
| Operating payments Venues and facilities | 81 465 | 48 306 | | 129 771 | 127 689 | 2 82 | 98.4% 89.4% | 716 485 | 696 438 |
| Rental and hiring | 505 | (236) | - | 269 | 215 | 54 | 79.9% | 822 | 732 |
| Interest and rent on land | - | - | - | - | - | - | - | | - |
| Interest (Incl. interest on unitary payments (PPP)) | - | - | - | - | - | - | - | | |
| Rent on land | - | - | - | - | - | - | - | - | |
| Transfers and subsidies | 19,424 | - | - | 19,424 | 18,996 | 428 | 97.8% | 17,250 | 15,697 |
| Provinces and municipalities Provinces | 17,170 | - | - | 17,170 | 16,897 | 273 | 98.4% | - | |
| Provinces Provincial Revenue Funds | | | | | | | | | |
| Provincial agencies and funds | - | - | - | - | - | | - | | |
| Municipalities | 17,170 | - | - | 17,170 | 16,897 | 273 | 98.4% | - | . |
| Municipal bank accounts | - | - | - | - | - | - | - | - | |
| Municipal agencies and funds | 17,170 | - | - | 17,170 | 16,897 | 273 | 98.4% | - | |
| Departmental agencies and accounts | - | - | - | - | - | - | - | 15,988 | 14,435 |
| Social security funds Departmental agencies | | | - | - | | - | | - 15,988 | 14,435 |
| Higher education institutions |] | | | | | - | | | 17,400 |
| 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 | 1,200 | - | - | 1,200 | 1,200 | - | 100.0% | 1,000 | 1,000 |
| Households | 1,054 | - | - | 1,054 | 899 | 155 | 85.3% | 262 | 262 |
| Social benefits | 1,054 | - | - | 1,054 | 899 | 155 | 85.3% | 262 | 262 |
| Other transfers to households | 43.726 | - | - | 43,726 | - 28,014 | - 15,712 | - 64.1% | 47,559 | 24,15 |
| Payments for capital assets Buildings and other fixed structures | 43,726 39,364 | _ | - | 43,726 39,364 | 28,014 23,742 | 15,712 | 60.3% | 47,559 41,235 | 24,155 |
| Buildings | | 39,364 | | 39,364 | 23,742 | 15,622 | 60.3% | 41,235 | 18,060 |
| Other fixed structures | 39,364 | (39,364) | - | - | | | - | | 10,000 |
| Machinery and equipment | 4,362 | - | - | 4,362 | 4,272 | 90 | 97.9% | 6,324 | 6,09 |
| Transport equipment | 2,000 | 530 | - | 2,530 | 2,509 | 21 | 99.2% | - | |
| Other machinery and equipment | 2,362 | (530) | - | 1,832 | 1,763 | 69 | 96.2% | 6,324 | 6,099 |
| Heritage assets | - | - | - | - | - | - | - | - | |
| Specialised military assets Biological assets | - | - | - | - | - | - | - | - | |
| Biological assets Land and sub-soil assets |] | 1 | - | | | . |] | - | |
| Software and other intangible assets |] | | | | | - | | | |
| Payment for financial assets | - | - | - | - | - | | - | - | · |
| | | | 580 | 200,927 | 178,876 | 22,051 | 89.0% | 216,729 | 180,549 |









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| Subprogramme: 3.1: MANAGEMENT | 1 | 2 | 3 | 3 4 2023/24 | 5 | 6 | 3 7 | | 2/23 |
|--|----------|-------------|--------------|----------------|-------------|-----------|-------------------|---------------|-------------|
| | Adjusted | Shifting of | Virement | Final Budget | Actual | Variance | Expenditure as | - | |
| | Budget | Funds | VII GIIIGIIL | i ilai Duuget | Expenditure | Val lance | % of final budget | i ilai Duugei | Expenditure |
| Economic classification | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 | % | R'000 | R'000 |
| Current payments | 5,456 | - | • | 5,456 | 5,137 | 319 | 94.2% | 5,168 | 4,892 |
| Compensation of employees | 3,682 | - | - | 3,682 | 3,546 | 136 | 96.3% | 3,485 | 3,464 |
| Salaries and wages | 2,977 | 78 | | 3,055 | 2,938 | 117 | 96.2% | 2,934 | 2,924 |
| Social contributions | 705 | (78) | | 627 | 608 | 19 | 97.0% | 551 | 540 |
| Goods and services | 1,774 | - | - | 1,774 | 1,591 | 183 | 89.7% | 1,683 | 1,428 |
| Administrative fees | - | | | - | | | | 41 | 40 |
| Advertising | 237 | (237) | | - | | - | - | - | |
| Minor assets | 292 | (283) | | 9 | | 9 | - | 114 | 106 |
| Catering: Departmental activities | 16 | | | 16 | 13 | 3 | 81.3% | 15 | 15 |
| Communication (G&S) | 134 | (115) | | 19 | 18 | 1 | 94.7% | 33 | 33 |
| Contractors | 91 | | | 91 | 65 | 26 | 71.4% | 35 | 34 |
| Consumable supplies | 105 | 25 | | 130 | 115 | 15 | 88.5% | 74 | 71 |
| Consumable: Stationery, printing and office supplies | 16 | | | 16 | - | 16 | - | - | |
| Operating leases | 39 | 469 | | 508 | 469 | 39 | 92.3% | 453 | 337 |
| Property payments | 596 | | | 596 | 564 | 32 | 94.6% | 464 | 433 |
| Transport provided: Departmental activity | - | | | - | | | | 51 | 29 |
| Travel and subsistence | 203 | 141 | | 344 | 319 | 25 | 92.7% | 376 | 304 |
| Training and development | 16 | | | 16 | - | 16 | - | - | |
| Operating payments | 28 | | | 28 | 27 | 1 | 96.4% | 27 | 26 |
| Venues and facilities | 1 | | | 1 | 1 | | 100.0% | - | |
| Rental and hiring | - | | | - | | | - | - | |
| Interest and rent on land | - | - | | - | - | | - | - | |
| Interest (Incl. interest on unitary payments (PPP)) | | | | - | | | - | | |
| Rent on land | | | | | | | | | |
| Transfers and subsidies | 810 | | | 810 | 709 | 101 | 87.5% | 28 | 28 |
| Provinces and municipalities | - | - | | - | - | | - | - | |
| Provinces | - | - | - | - | - | | - | - | |
| Non-profit institutions | | | | | | | | | |
| Households | 810 | - | - | 810 | 709 | 101 | 87.5% | 28 | 20 |
| Social benefits | 810 | | | 810 | 709 | 101 | 87.5% | 28 | 20 |
| Other transfers to households | | | | - | | | | - | |
| Payments for capital assets | 105 | - | | 105 | 105 | | 100.0% | 867 | 863 |
| Buildings and other fixed structures | | - | - | | | | | | |
| Buildings | | | | - | | | | | |
| Other fixed structures | | | | | | | | | |
| Machinery and equipment | 105 | _ | - | 105 | 105 | | 100.0% | 867 | 86 |
| Transport equipment | 100 | | | - | | | - | 001 | |
| Other machinery and equipment | 105 | | | 105 | 105 | | 100.0% | 867 | 863 |
| Heritage assets | 100 | | | - | | | - | 001 | |
| Specialised military assets | | | | | | | | | |
| Biological assets | | | | | | | | | |
| Land and sub-soil assets | | | | - | | | | | |
| Software and other intangible assets | | | | | | | | | |
| Payment for financial assets | | | | | | - | | | |
| Total | 6,371 | | | 6,371 | 5,951 | 420 | 93.4% | 6,063 | 5,78 |









| bprogramme: 3.2: LIBRARY SERVICES | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | |
|---|--------------------|----------------------|------------|------------------|-----------------------|-------------|--|------------------|-----------------------|
| bprogramme. 5.2. EDICALL SELVICES | | | 5 | 2023/24 | | | | 202 | 2/23 |
| | Adjusted Budget | Shifting of Funds | Virement | Final Budget | Actual Expenditure | Variance | Expenditure as % of final budget | Final Budget | Actual Expenditure |
| conomic classification | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 | % | R'000 | R'000 |
| Irrent payments | 123,178 | - | 180 | 123,358 | 118,481 | 4,877 | 96.0% | 138,488 | 128,17 |
| Compensation of employees | 83,250 | - | 180 180 | 83,430 | 81,858 | 1,572 | 98.1% 98.9% | 77,200 | 77,15 |
| Salaries and wages Social contributions | 69,250 14,000 | 9,690 (9,690) | 100 | 79,120 4,310 | 78,215 3,643 | 905 667 | 98.9% 84.5% | 73,721 3,479 | 73,68 3,47 |
| Goods and services | 39,928 | (3,030) | | 39,928 | 36,623 | 3,305 | 91.7% | 61,288 | 51,02 |
| Administrative fees | 530 | (310) | | 220 | 210 | 10 | 95.5% | 818 | 73 |
| Advertising | 280 | 424 | | 704 | 694 | 10 | 98.6% | 415 | 32 |
| Minor assets | | | | | | - | - | 283 | 28 |
| Audit costs: External | | | | - | | - | - | - | |
| Bursaries: Employees | 200 | (200) | | - | | - | - | 100 | 10 |
| Catering: Departmental activities | 1,180 | (76) | | 1,104 | 1,018 | 86 | 92.2% | 1,036 | 92 |
| Communication (G&S) | 400 | (151) | | 249 | 171 | 78 | 68.7% | 322 | 29 |
| Computer services | 2,500 | (274) | | 2,226 | 2,221 | 5 | 99.8% | 3,850 | 2,83 |
| Consultants: Business and advisory services | - | | | - | | | - | - | |
| Infrastructure and planning services | - | | | - | | - | - | - | |
| Laboratory services | - | | | - | | - | - | - | |
| Scientific and technological services | - | | | - | | - | - | - | |
| Legal services | - | | | - | | - | - | - | |
| Contractors | 100 | 14 | | 114 | 50 | 64 | 43.9% | 1,999 | 1,95 |
| Agency and support / outsourced services | - | 1,425 | | 1,425 | 1,425 | - | 100.0% | - | |
| Entertainment | - | | | - | | | - | - | 1 |
| Fleet services (including government motor transport) | 32 | | | 32 | 32 | | 100.0% | 29 | 1 |
| Housing | - | | | - | | - | - | - | 1 |
| Inventory: Clothing material and accessories | 160 | (80) | | 80 | 74 | 6 | 92.5% | - | 1 |
| Inventory: Farming supplies | - | | | - | | - | - | - | |
| Inventory: Food and food supplies | - | | | - | | | - | - | 1 |
| Inventory: Fuel, oil and gas | - | | | - | | - | - | - | |
| Inventory: Learner and teacher support material | - | | | - | | | - | - | 1 |
| Inventory: Materials and supplies | - | | | - | | - | - | - | |
| Inventory: Medical supplies | - | | | - | | - | - | - | |
| Inventory: Medicine | - | | | - | | - | - | - | |
| Medsas inventory interface | - | | | - | | - | - | - | |
| Inventory: Other supplies | 13,120 | 474 | | 13,594 | 11,644 | 1,950 | 85.7% | 24,765 | 18,5 |
| Consumable supplies | 1,025 | (397) | | 628 | 410 | 218 | 65.3% | 856 | 4 |
| Consumable: Stationery, printing and office supplies | 753 | (460) | | 293 | 230 | 63 | 78.5% | 810 | 6 |
| Operating leases | - | 378 | | 378 | 377 | 1 | 99.7% | 877 | 8 |
| Property payments | 15,222 | (435) | | 14,787 | 14,280 | 507 | 96.6% | 19,855 | 18,3 |
| Transport provided: Departmental activity | 250 | (30) | | 220 | 174 | 46 | 79.1% | 519 | 4 |
| Travel and subsistence | 2,991 | (403) | | 2,588 | 2,427 | 161 | 93.8% | 2,296 | 2,1 |
| Training and development | 260 | (2) | | 258 | 255 | 3 | 98.8% | 534 | 3 |
| Operating payments | - | 48 | | 48 | 48 | - | 100.0% | 689 | 6 |
| Venues and facilities | 420 | 306 | | 726 | 668 | 58 | 92.0% | 413 | 3 |
| Rental and hiring | 505 | (251) | | 254 | 215 | 39 | 84.6% | 822 | 7 |
| Interest and rent on land | - | - | - | - | - | - | - | - | |
| Interest (Incl. interest on unitary payments (PPP)) | | | | - | | - | - | | |
| Rent on land | | | | - | | - | - | | |
| ansfers and subsidies | 18,614 | - | - | 18,614 | 18,287 | 327 | 98.2% | 17,222 | 15,6 |
| Provinces and municipalities | 17,170 | - | - | 17,170 | 16,897 | 273 | 98.4% | - | |
| Provinces | - | - | - | - | - | - | - | - | |
| Provincial Revenue Funds | | | | - | | - | - | | |
| Provincial agencies and funds | | | | - | | - | - | | |
| Municipalities | 17,170 | - | - | 17,170 | 16,897 | 273 | 98.4% | - | |
| Municipal bank accounts | | | | - | 10 007 | - | - | | |
| Municipal agencies and funds | 17,170 | | | 17,170 | 16,897 | 273 | 98.4% | | |
| Departmental agencies and accounts | - | - | - | - | - | - | - | 15,988 | 14, |
| Social security funds | | | | - | | - | - | | |
| Departmental agencies (non-business entities) | | | | - | | | - | 15,988 | 14, |
| ligher education institutions | | | | - | | | - | | |
| Foreign governments and international organisations | | | | - | | - | - | | |
| Public corporations and private enterprises | - | - | | - | - | | - | - | 1 |
| Public corporations | - | - | - | - | - | - | - | · · | 1 |
| Subsidies on products and production (pc) | | | | - | | - | - | | |
| Other transfers to public corporations | | | | - | | - | - | | 1 |
| Private enterprises | - | - | - | - | - | - | - | | |
| Subsidies on products and production (pe) | | | | - | | - | - | | |
| Other transfers to private enterprises | | | | | | | - | | |
| Non-profit institutions | 1,200 | | | 1,200 | 1,200 | - 54 | 100.0% | 1,000 | 1, |
| louseholds Social hopofita | 244 | - | | 244 | 190 | | 77.9% | 234 | |
| Social benefits Other transfers to households | 244 | | | 244 | 190 | 54 | 77.9% | 234 | |
| | 40 AC 4 | | | 42 464 | 77 770 | - 15,694 | - 63.9% | 46 100 | 22 |
| ments for capital assets | 43,464 30,364 | - | - | 43,464 39,364 | 27,770 23 742 | | | 46,199 40,892 | 22, |
| Buildings and other fixed structures | 39,364 | 20.004 | - | | 23,742 | 15,622 | 60.3% 60.3% | | 17, |
| Buildings Other fixed structures | 20.264 | 39,364 | | 39,364 | 23,742 | 15,622 | 60.3% | 40,892 | 17, |
| Other fixed structures | 39,364 | (39,364) | | 4 400 | 4 000 | - | - | E 007 | - |
| Machinery and equipment | 4,100 | - | - | 4,100 | 4,028 | 72 | 98.2% | 5,307 | 5, |
| Transport equipment | 2,000 | 530 | | 2,530 | 2,509 | 21 | 99.2% | E 007 | - |
| Other machinery and equipment | 2,100 | (530) | | 1,570 | 1,519 | 51 | 96.8% | 5,307 | 5, |
| Heritage assets | | | | - | | | - | | |
| Specialised military assets | | | | - | | | - | | 1 |
| Biological assets | | | | - | | | - | | 1 |
| Land and sub-soil assets | | | | - | | - | - | | 1 |
| Software and other intangible assets | 1 | | | - | | | - | 1 | |
| yment for financial assets | | | | | | | | | |









| Subprogramme: 3.3: ARCHIVES | 1 | 2 | 3 | 4 2023/24 | 5 | 6 | 7 | 8 | 9 2/23 |
|--|--------------------|----------------------|----------|--------------|-----------------------|----------|--|--------------|-----------------------|
| | 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 |
| Current payments | 8,563 | - | 400 | 8,963 | 8,248 | 715 | 92.0% | 8,264 | 7,625 |
| Compensation of employees | 5,991 | - | 400 | 6,391 | 6,362 | 29 | 99.5% | 6,002 | 5,849 |
| Salaries and wages Social contributions | 4,893 1,098 | 112 (112) | 400 | 5,405 986 | 5,380 982 | 25 4 | 99.5% 99.6% | 5,080 922 | 4,999 850 |
| Goods and services | 2,572 | (112) | - | 2,572 | 1,886 | 686 | 73.3% | 2,262 | 1,776 |
| Administrative fees | 103 | 5 | | 108 | 69 | 39 | 63.9% | 117 | 101 |
| Advertising | 86 | (45) | | 41 | | 41 | - | 252 | 251 |
| Minor assets | - | | | - | | - | - | - | - |
| Audit costs: External | - | | | - | | - | - | - | - |
| Bursaries: Employees | - | | | - | | - | - | - | - |
| Catering: Departmental activities | 120 | 298 25 | | 418 | 239 40 | 179 | 57.2% | 393 59 | 392 5 |
| Communication (G&S) Computer services | 63 190 | 25 (190) | | 88 | 40 | 48 | 45.5% | 59 | 5 |
| Consultants: Business and advisory services | - | (100) | | - | | - | - | - | |
| Infrastructure and planning services | - | | | - | | - | - | - | - |
| Laboratory services | - | | | - | | - | - | - | |
| Scientific and technological services | - | | | - | | - | - | - | - |
| Legal services | - | | | - | | - | - | - | - |
| Contractors | 147 | (19) | | 128 | 93 | 35 | 72.7% | 5 | 5 |
| Agency and support / outsourced services | | | | - | | - | - | - | - |
| Entertainment | - | | | - | | - | - | - 100 | - |
| Fleet services (including government motor transport) Housing | | | | _ | | - | | 100 | |
| Inventory: Clothing material and accessories | | | | | | - | | 20 | 20 |
| Inventory: Farming supplies | | | | | | - | | - 20 | 20 |
| 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 | 178 | 158 | | 336 | 233 | 103 | 69.3% | 17 | - |
| Consumable: Stationery, printing and office supplies | 475 | (370) 128 | | 105 128 | 99 121 | 6 7 | 94.3% 94.5% | 71 | 15 |
| Operating leases Property payments | 750 | 42 | | 792 | 753 | 39 | 94.5% 95.1% | 924 | 725 |
| Transport provided: Departmental activity | 34 | 42 | | 34 | 23 | 11 | 67.6% | 524 | 125 |
| Travel and subsistence | 182 | 89 | | 271 | 144 | 127 | 53.1% | 224 | 192 |
| Training and development | 147 | (136) | | 11 | | 11 | - | - | |
| Operating payments | 53 | (, | | 53 | 52 | 1 | 98.1% | - | - |
| Venues and facilities | 44 | | | 44 | 20 | 24 | 45.5% | 72 | 66 |
| Rental and hiring | - | 15 | | 15 | | 15 | - | - | - |
| Interest and rent on land | - | - | - | - | - | - | - | - | - |
| Interest (Incl. interest on unitary payments (PPP)) | | | | - | | - | - | | |
| Rent on land | | | | - | | - | - | | |
| Transfers and subsidies | - | - | - | - | - | - | - | - | |
| Provinces and municipalities Provinces | - | - | - | - | - | - | - | - | - |
| 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 | - | _ | - | - 1 | - | - | - | - | |
| Subsidies on products and production (pe) | | | | - | | - | - | | |
| Other transfers to private enterprises | | | | - | | - | - | | |
| Non-profit institutions | | | | - | | - | - | | |
| Households | | - | - | - | - | - | - | - | - |
| Social benefits | | | | - | | - | - | | |
| Other transfers to households | | | | | | - | - | | |
| Payments for capital assets | 157 | - | - | 157 | 139 | 18 | 88.5% | 493 | 493 |
| Buildings and other fixed structures | - | - | - | - | - | - | - | 343 343 | 343 343 |
| Buildings Other fixed structures | | | | - | | - | - | 343 | 343 |
| Machinery and equipment | 157 | | - | 157 | 139 | - 18 | 88.5% | 150 | 150 |
| Transport equipment | .57 | - | | | 100 | - | | 130 | 130 |
| Other machinery and equipment | 157 | | | 157 | 139 | 18 | 88.5% | 150 | 150 |
| Heritage assets | | | | - 1 | | - | - | | |
| Specialised military assets | | | | - | | - | - | | |
| Biological assets | | | | - | | - | - | | |
| Land and sub-soil assets | | | | - | | - | - | | |
| Software and other intangible assets | | | | - | | - | - | | |
| Payment for financial assets | | | | - | | | - | | |
| Total | 8,720 | - | 400 | 9,120 | 8,387 | 733 | 92.0% | 8,757 | 8,11 |









| | A 45-12 | 01.00 | 10 | 2023/24 | | | Even and the | | 2/23 |
|---|-----------------|----------------|----------|--------------|----------------------|------------|-------------------------------------|--------------|---------------------|
| | Adjusted Budget | Shifting of | Virement | Final Budget | Actual | Variance | Expenditure as % of final budget | Final Budget | Actual |
| | R'000 | Funds R'000 | R'000 | R'000 | Expenditure R'000 | R'000 | % of final budget | R'000 | Expenditur R'000 |
| rogramme | | | | | | | ,,, | | |
| 1. SPORTS | 93,101 | 500 | 800 | 94,401 | 93,022 | 1,379 | 98.5% | 76,202 | 73, |
| 2. SCHOOL SPORT | 45,028 | - | - | 45,028 | 44,513 | 515 | 98.9% | 47,434 | 46, |
| RECREATION | 28,108 | - | - | 28,108 | 26,432 | 1,676 | 94.0% | 28,637 | 28, |
| A. MANAGEMENT | 24,378 | (500) | (2,100) | 21,778 | 21,743 | 35 | 99.8% | 36,099 | 35, |
| | 190,615 | - | (1,300) | 189,315 | 185,710 | 3,605 | 98.1% | 188,372 | 183, |
| | T T | T | | | | | 1 | | |
| nic classification Current payments | 150,831 | (2,000) | (1,300) | 147,531 | 146,463 | 1,068 | 99.3% | 147,373 | 144, |
| Compensation of employees | 77,545 | (330) | (2,100) | 75,115 | 74,822 | 293 | 99.6% | 51,089 | 49 |
| Salaries and wages | 64,364 | (2,286) | 403 | 62,481 | 62,337 | 144 | 99.8% | 42,470 | 41 |
| Social contributions | 13,181 | 1,956 | (2,503) | 12,634 | 12,485 | 149 | 98.8% | 8,619 | 1 |
| Goods and services | 73,262 | (1,670) | 800 | 72,392 | 71,641 | 751 | 99.0% | 96,207 | 9 |
| Administrative fees | 1,420 | 279 | - | 1,699 | 1,670 | 29 | 98.3% | 1,988 | |
| Advertising | 1,473 | (96) | - | 1,377 | 1,376 | 1 | 99.9% | - 107 | |
| Minor assets Audit costs: External | 460 | (9) | - | 451 | - 451 | - | 100.0% | 107 | |
| Bursaries: Employees | 400 | (3) | | -51 | -51 | - | - | | |
| Catering: Departmental activities | 8,105 | (204) | - | 7,901 | 7,716 | 185 | 97.7% | 9,478 | |
| Communication (G&S) | 1,689 | 215 | - | 1,904 | 1,891 | 13 | 99.3% | 1,361 | |
| Computer services | - | - | - | - | - | - | - | - | |
| Consultants: Business and advisory services | - | - | - | - | - | - | - | - | |
| Infrastructure and planning services | - | - | - | - | - | - | | | |
| Laboratory services | - | - | - | - | - | - | - | - | |
| Scientific and technological services | - | - | - | - | - | - | - | - | |
| Legal services | - | - | - | - | - | - | - | - | 1 |
| Contractors | 3,957 | (1,104) | 800 | 3,653 | 3,620 | 33 | 99.1% | 2,433 | |
| Agency and support / outsourced services Entertainment | - | - | - | - | - | - | - | - | |
| Fleet services (including government motor transport) | | 240 | | 240 | 255 | (15) | 106.3% | 4,647 | |
| Housing | _ | - 240 | | 240 | - 200 | (13) | | -,047 | |
| Inventory: Clothing material and accessories | 244 | (13) | - | 231 | 230 | 1 | 99.6% | - | |
| Inventory: Farming supplies | - | - | - | | - | - | - | - | |
| Inventory: Food and food supplies | - | - | - | - | - | - | - | - | |
| Inventory: Fuel, oil and gas | - | - | - | - | - | - | - | - | |
| Inventory: Learner and teacher support material | - | - | - | - | - | - | - | - | |
| Inventory: Materials and supplies | 9,912 | (3,049) | - | 6,863 | 6,850 | 13 | 99.8% | 9,097 | |
| Inventory: Medical supplies | - | - | - | - | - | - | - | - | |
| Inventory: Medicine | - | - | - | - | - | - | - | - | |
| Medsas inventory interface | - | - | - | - | - | - | - | - | |
| Inventory: Other supplies | 722 | - 841 | - | 4 562 | 1,556 | - 7 | 99.6% | 1,972 | |
| Consumable supplies Consumable: Stationery, printing and office supplies | 1,182 | (840) | - | 1,563 342 | 340 | 2 | 99.6% | 371 | |
| Operating leases | 6.038 | 1,457 | | 7,495 | 7,478 | 17 | 99.8% | 8,633 | |
| Property payments | 14,888 | (1,839) | | 13,049 | 12,830 | 219 | 98.3% | 21,656 | 2 |
| Transport provided: Departmental activity | 10,981 | 619 | - | 11,600 | 11,484 | 116 | 99.0% | 13,040 | 1 |
| Travel and subsistence | 9,835 | 2,463 | - | 12,298 | 12,215 | 83 | 99.3% | 18,109 | 1 |
| Training and development | 558 | (558) | - | - | - | - | | | |
| Operating payments | 283 | (32) | - | 251 | 255 | (4) | 101.6% | 477 | |
| Venues and facilities | 857 | 69 | - | 926 | 923 | 3 | 99.7% | 1,544 | |
| Rental and hiring | 658 | (109) | - | 549 | 501 | 48 | 91.3% | 1,294 | |
| Interest and rent on land | 24 | - | - | 24 | - | 24 | - | 77 | |
| Interest (Incl. interest on unitary payments (PPP)) Rent on land | 24 | - | - | 24 | - | 24 | - | 77 | |
| Transfers and subsidies | 32,884 | 2,000 | - | 34,884 | 32,847 | 2,037 | 94.2% | 32,041 | |
| Provinces and municipalities | | 2,000 | | | 52,047 | 2,007 | | 52,041 | |
| Provinces | - | - | - | - | - | - | - | - | |
| Provincial Revenue Funds | - | - | - | - | - | - | - | - | |
| Provincial agencies and funds | - | - | - | - | - | - | - | - | |
| Municipalities | - | - | - | - | - | - | - | - | |
| Municipal bank accounts | - | - | - | - | - | - | - | - | 1 |
| Municipal agencies and funds | - | - | - | | | - | | | |
| Departmental agencies and accounts | 16,863 | 350 | - | 17,213 | 15,896 | 1,317 | 92.3% | 16,762 | 1 |
| Social security funds Departmental agencies | - 16,863 | - 350 | - | - 17,213 | - 15,896 | - 1,317 | - 92.3% | - 16,762 | |
| Departmental agencies Higher education institutions | 10,003 | 350 | - | 17,213 | 10,090 | 1,317 | 92.3% | 10,702 | ' |
| Foreign governments and international organisations | | | - | | | - | | - | |
| Public corporations and private enterprises | | [] | | | | | | | |
| Public corporations | | _ | - | - | - | - | | | |
| Subsidies on products and production (pc) | - | - | - | - | - | - | - | - | |
| Other transfers to public corporations | - | - | - | - | - | - | - | - | 1 |
| Private enterprises | - | - | - | - | - | - | - | - | 1 |
| Subsidies on products and production (pe) | - | - | - | - | - | - | - | - | 1 |
| Other transfers to private enterprises | - | - | - | - | - | - | - | - | |
| Non-profit institutions | 15,060 | 1,650 | - | 16,710 | 16,410 | 300 | 98.2% | 14,788 | 1 |
| Households | 961 | - | - | 961 | 541 | 420 | 56.3% | 491 | |
| Social benefits | 961 | - | - | 961 | 541 | 420 | 56.3% | 491 | |
| Other transfers to households Payments for capital assets | 6,900 | - | - | 6,900 | 6,400 | 500 | 92.8% | 8,958 | |
| Buildings and other fixed structures | 6,900 | | - | 6,900 | 6,400 | 500 | 92.8% | 8,411 | |
| Buildings | - | | | | | | | | |
| Other fixed structures | 6,900 |] | | 6,900 | 6,400 | 500 | 92.8% | 8,411 | |
| Machinery and equipment | | | _ | - | | - | - | 547 | |
| Transport equipment | | _ | - | - | - | - | | - | 1 |
| Other machinery and equipment | - | - | - | - | - | - | - | 547 | 1 |
| Heritage assets | - | - | - | - | - | - | - | - | |
| Specialised military assets | - | - | - | - | - | - | - | - | |
| Biological assets | - | - | - | - | - | - | - | - | |
| Land and sub-soil assets | - | - | - | - | - | - | - | - | |
| Software and other intangible assets | - | - | - | - | - | - | - | - | |
| Payment for financial assets | | - | - | - | - | - | - | | 1 |









| Subprogramme: 4.1: SPORTS | | 2 | 3 | | 5 | 6 | 6 7 | - | |
|---|--------------------|----------------------|----------|-------------------------|-----------------------|----------|------------------------------|--------|-------------------------------|
| | Adjusted Budget | Shifting of Funds | Virement | 2023/24 Final Budget | Actual Expenditure | Variance | Expenditure as % of final | | 2/23 Actual Expenditure |
| | | | | | | | budget | | |
| Economic classification | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 | % | R'000 | R'000 |
| Current payments | 77,318 | (1,500) | 800 | 76,618 | 76,402 | 216 | | 61,403 | 61,012 |
| Compensation of employees | 65,071 | 470 | | 65,541 | 65,397 | 144 | 99.8% | 41,428 | 41,183 |
| Salaries and wages | 57,180 | (3,352) | | 53,828 | 53,777 | 51 | 99.9% | 33,664 | 33,490 |
| Social contributions | 7,891 | 3,822 | | 11,713 | 11,620 | 93 | 99.2% | 7,764 | 7,693 |
| Goods and services | 12,247 | (1,970) | 800 | 11,077 | 11,005 | 72 | 99.4% | 19,975 | 19,829 |
| Administrative fees | - | 25 | | 25 | 19 | 6 | 76.0% | 524 | 523 |
| Minor assets | | | | - | | - | - | 19 | 6 |
| Catering: Departmental activities | 3 | 360 | | 363 | 353 | 10 | 97.2% | 814 | 783 |
| Communication (G&S) | 197 | 235 | | 432 | 421 | 11 | 97.5% | 291 | 290 |
| Contractors | 2,129 | (1,720) | 800 | 1,209 | 1,203 | 6 | 99.5% | 1,045 | 1,027 |
| Fleet services (including government motor transport) | - | | | - | | | - | 24 | - |
| Inventory: Materials and supplies | 3,550 | (3,495) | | 55 | 54 | 1 | 98.2% | 1,430 | 1,430 |
| Consumable supplies | 40 | 869 | | 909 | 907 | 2 | 99.8% | 1,785 | 1,765 |
| Consumable: Stationery, printing and office supplies | 193 | | | 193 | 192 | 1 | 99.5% | 171 | 167 |
| Operating leases | - | | | - | | | - | 50 | 50 |
| Property payments | 3,079 | (103) | | 2,976 | 2,966 | 10 | 99.7% | 3,932 | 3,923 |
| Transport provided: Departmental activity | - | 428 | | 428 | 428 | - | 100.0% | 2,086 | 2,076 |
| Travel and subsistence | 3,015 | 1,345 | | 4,360 | 4,342 | 18 | 99.6% | 6,879 | 6,879 |
| Training and development | - | | | - | | | - | - | - |
| Operating payments | 41 | 7 | | 48 | 48 | | 100.0% | 461 | 461 |
| Venues and facilities | - | 56 | | 56 | 55 | 1 | 98.2% | 375 | 363 |
| Rental and hiring | - | 23 | | 23 | 17 | 6 | 73.9% | 89 | 86 |
| Rent on land | | | | - | | | - | | |
| Transfers and subsidies | 8,883 | 2,000 | • | 10,883 | 10,220 | 663 | 93.9% | 6,059 | 6,058 |
| Provinces and municipalities | - | - | - | - | - | | - | - | - |
| Departmental agencies and accounts | - | 350 | - | 350 | 350 | | 100.0% | - | - |
| Social security funds | | | | - | | | - | | |
| Departmental agencies (non-business entities) | | 350 | | 350 | 350 | | 100.0% | | |
| Public corporations and private enterprises | - | - | | - | - | - | - | - | - |
| Other transfers to private enterprises | | | | - | | - | - | | |
| Non-profit institutions | 7,979 | 1,650 | | 9,629 | 9,329 | 300 | 96.9% | 6,013 | 6,013 |
| Households | 904 | - | | 904 | 541 | 363 | 59.8% | 46 | 45 |
| Social benefits | 904 | | | 904 | 541 | 363 | 59.8% | 46 | 45 |
| Other transfers to households | | | | - | | | - | | |
| Payments for capital assets | 6,900 | - | | 6,900 | 6,400 | 500 | 92.8% | 8,740 | 6,844 |
| Buildings and other fixed structures | 6,900 | - | | 6,900 | 6,400 | 500 | 92.8% | 8,411 | 6,515 |
| Buildings | | | | - | | - | - | | |
| Other fixed structures | 6,900 | | | 6,900 | 6,400 | 500 | 92.8% | 8,411 | 6,515 |
| Machinery and equipment | | - | - | - | - | - | - | 329 | 329 |
| Transport equipment | | | | - | | - | - | | |
| Other machinery and equipment | | | | | | | . | 329 | 329 |
| Heritage assets | | | | | | | - | | |
| Software and other intangible assets | | | | | | | . | | |
| Payment for financial assets | | | | | | | | | |
| Total | 93,101 | 500 | 800 | 94,401 | 93,022 | 1,379 | 98.5% | 76,202 | 73,914 |









| Subprogramme: 4.2: SCHOOL SPORT | 1 | 2 | 3 | | 5 | 6 | 6 7 | | |
|--|--------------------|----------------------|----------|--------------|-----------------------|----------|--|--------|-----------------------|
| | | 2023/24 | | | | | | 2/23 | |
| | Adjusted Budget | Shifting of Funds | Virement | Final Budget | Actual Expenditure | Variance | Expenditure as % of final budget | | Actual Expenditure |
| Economic classification | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 | % | R'000 | R'000 |
| Current payments | 39,605 | - | • | 39,605 | 39,090 | 515 | 98.7% | 40,434 | 39,679 |
| Compensation of employees | 5,141 | - | | 5,141 | 5,073 | 68 | 98.7% | 3,682 | 2,985 |
| Salaries and wages | 4,141 | 950 | | 5,091 | 5,023 | 68 | 98.7% | 3,648 | 2,955 |
| Social contributions | 1,000 | (950) | | 50 | 50 | | 100.0% | 34 | 30 |
| Goods and services | 34,464 | - | | 34,464 | 34,017 | 447 | 98.7% | 36,752 | 36,694 |
| Administrative fees | 1,154 | 143 | | 1,297 | 1,274 | 23 | 98.2% | 1,119 | 1,116 |
| Advertising | 1,373 | (96) | | 1,277 | 1,276 | 1 | 99.9% | - | |
| Catering: Departmental activities | 7,340 | (985) | | 6,355 | 6,180 | 175 | 97.2% | 7,410 | 7,401 |
| Legal services | - | | | - | | | - | - | |
| Contractors | 845 | 643 | | 1,488 | 1,484 | 4 | 99.7% | 1,187 | 1,186 |
| Inventory: Clothing material and accessories | 244 | (13) | | 231 | 230 | 1 | 99.6% | - | |
| Inventory: Materials and supplies | 6,362 | 446 | | 6,808 | 6,796 | 12 | 99.8% | 5,295 | 5,280 |
| Consumable supplies | 72 | (25) | | 47 | 42 | 5 | 89.4% | 25 | 25 |
| Consumable: Stationery, printing and office supplies | 900 | (840) | | 60 | 60 | | 100.0% | 103 | 102 |
| Operating leases | - | | | - | | | - | - | |
| Property payments | 30 | 30 | | 60 | 57 | 3 | 95.0% | - | |
| Transport provided: Departmental activity | 9,493 | 233 | | 9,726 | 9,610 | 116 | 98.8% | 10,063 | 10,037 |
| Travel and subsistence | 5,048 | 1,032 | | 6,080 | 6,018 | 62 | 99.0% | 9,297 | 9,294 |
| Training and development | 558 | (558) | | - | | | - | - | |
| Operating payments | 36 | 61 | | 97 | 96 | 1 | 99.0% | 16 | 16 |
| Venues and facilities | 381 | 61 | | 442 | 440 | 2 | 99.5% | 1,069 | 1,069 |
| Rental and hiring | 628 | (132) | | 496 | 454 | 42 | 91.5% | 1,168 | 1,168 |
| Interest and rent on land | - | - | | - | - | | - | - | |
| Interest (Incl. interest on unitary payments (PPP)) | | | | - | | | - | | |
| Rent on land | | | | - | | | - | | |
| Transfers and subsidies | 5,423 | - | | 5,423 | 5,423 | | 100.0% | 7,000 | 7,000 |
| Provinces and municipalities | - | - | | - | - | | - | - | |
| Departmental agencies and accounts | - | - | | - | - | | - | - | |
| Social security funds | | | | - | | | - | | |
| Higher education institutions | | | | - | | | - | | |
| Other transfers to private enterprises | | | | | | | - | | |
| Non-profit institutions | 5,423 | | | 5,423 | 5,423 | - | 100.0% | 7,000 | 7,000 |
| Households | - | - | | | - | | - | - | |
| Payments for capital assets | - | - | | - | - | | - | - | |
| Buildings and other fixed structures | - | - | | | - | | - | - | |
| Machinery and equipment | - | - | | | - | - | - | - | |
| Transport equipment | | | | - | | | - | | |
| Other machinery and equipment | | | | - | | - | - | | |
| Heritage assets | | | | . | | | - | | |
| Software and other intangible assets | | | | . | | - | - | | |
| Payment for financial assets | | | | - | | | - | | |
| Total | 45,028 | | | 45,028 | 44,513 | 515 | 98.9% | 47,434 | 46,679 |









| Mathem Martem Martem< | Subprogramme: 4.3: RECREATION | 1 | 2 | 3 | | 5 | 6 | 7 | 8 | 9 |
|--|--|--------|-------|----------|-------------------------|--------|----------|------------|---------|----------|
| Decome sequence PR00 | | | | Virement | 2023/24 Final Budget | | Variance | % of final | | |
| Component 1.5.04 1.507 7.7 3.75 1.5.25 1.5.25 Control and sequence 3.60 2.500 <th>Economic classification</th> <th>R'000</th> <th>R'000</th> <th>R'000</th> <th>R'000</th> <th>R'000</th> <th>R'000</th> <th></th> <th>R'000</th> <th>R'000</th> | Economic classification | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 | | R'000 | R'000 |
| shores origon 444 2.90 2.07 2.08 6 6 7 3.02 7.37 Adversing 2.00 6.07 6.00 6.07 6.00 6.07 6.00 6.07 6.00 6.07 6.00 6.07 6.00 6.07 6.00 6.07 6.00 6.07 6.00 6.07 6.00 6.07 6.00 6.07 6.00 6.07 6.00 6.07 6.00 <th6.00< th=""> 6.00 <th6.00< th=""> <th6< td=""><td>Current payments</td><td></td><td>-</td><td></td><td></td><td></td><td></td><td></td><td></td><td>8,958</td></th6<></th6.00<></th6.00<> | Current payments | | - | | | | | | | 8,958 |
| doad arry barbon 1,100 1,203 6,607 6,607 3.31 4,405 5.71 Addressing 2.0 4.4 5.80 5.80 5.80 5.80 5.80 Addressing 2.0 4.4 5.80 5. | | | - | 2 502 | | | | | | |
| Goods and version 9.072 9.072 9.081 9.271 | | | | | | | | | | 476 |
| Addition | | | - | (2,000) | | | | | | 5,718 |
| Advances: Advances: <t< td=""><td></td><td></td><td>44</td><td></td><td></td><td></td><td>-</td><td></td><td></td><td>345</td></t<> | | | 44 | | | | - | | | 345 |
| dational lenged Image Image Image Image Image Image Compute device 20 8 20 20 1 100 120 20 Compute device 20 20 1 100 <t< td=""><td></td><td>-</td><td></td><td></td><td>-</td><td></td><td>-</td><td>-</td><td>-</td><td>-</td></t<> | | - | | | - | | - | - | - | - |
| Baselier linguiges carreng hogeneral existing Constants Baselier linguiges (arreng hogeneral existing | | - | | | - | | - | - | - | - |
| dame channes.da | | - | | | - | | - | - | - | - |
| Communication (ski)208202020196.66852Constraint only only only only only only only only | | - 297 | | | - 297 | - 297 | - | 100.0% | 1 220 | 1 220 |
| comparts mixed and some | | | 8 | | | | - 1 | | | 1,229 |
| Construction Construction< | | | Ű | | - | 27 | - | - | | - |
| aborth: one binding on which again and which again a structure again and which again ag | | - | | | - | | - | - | - | - |
| benefit and branking at arcses i i i i i i i Caparabox Gap (12) | Infrastructure and planning services | - | | | - | | - | - | - | - |
| Lagis structes | | - | | | - | | - | - | - | - |
| Construction Gen Gen <thgen< th=""> <th< td=""><td></td><td>-</td><td></td><td></td><td>-</td><td></td><td>-</td><td>-</td><td>-</td><td>-</td></th<></thgen<> | | - | | | - | | - | - | - | - |
| genery of ageneric for a space of a space o | | - | (25) | | - | 440 | - | - | - | - |
| Interfactor Image Image <thimage< th=""> Image Image</thimage<> | | 490 | (25) | | 4/1 | 449 | 22 | 95.3% | 10 | 10 |
| Determine involving operations into a second operations into a second operation into a second operate second operation into a second operation into a s | |] | | |] | | |] | | |
| basing basing< | | | 240 | | 240 | 257 | (17) | 107.1% | | |
| Intensity Control metalial addicabases - - - - - - Intensity Food ad locid access - <td></td> <td>- </td> <td></td> <td></td> <td> - </td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td></td> | | - | | | - | - | - | - | - | |
| hendbry, Food and backet support notes and backet support s | Inventory: Clothing material and accessories | - | | | - | | | - | - | - |
| Intentity: Lear and subset signed matchest signed matchest sequences and subset seque | | - | | | - | | - | - | - | - |
| heretery, learner and bander sequent material . </td <td></td> <td>-</td> <td></td> <td></td> <td>-</td> <td></td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> | | - | | | - | | - | - | - | - |
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| Investry, Medical appleation - - - -< | | | | | - | | - | - | 059 | - 958 |
| Interformation introde - | | - | | | - | | - | | | |
| Mcdass instructury interface - - - -< | | - | | | - | | - | - | - | - |
| Concurrels 39 | | - | | | - | | - | - | - | - |
| Consumble Stationery, printing and office supplies 49 46 48 1 9000 9000 Operating bases 3.000 (1.181) 1.145 1.408 1.415 1.400 9000 66 Protory payments 3.000 (1.181) 1.114 30 1.114 30 39.75 1.160 1.600 <td>Inventory: Other supplies</td> <td>-</td> <td></td> <td></td> <td>-</td> <td></td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> | Inventory: Other supplies | - | | | - | | - | - | - | - |
| Operating issues - 1.415 1.416 1.388 16 8.985 - Property payments 3.000 (1.158) 1.131 1.114 305 94.565 77.7 Transel of sublisheme 1.141 30 1.171 1 39.786 17.006 77.6 Training and devicionmit - 30 - 30 - 10.006 77.6 Cyenating spinnerts 30 - 30 - 10.006 100.006 <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td>-</td><td></td><td>30</td><td>30</td></td<> | | | | | | | - | | 30 | 30 |
| Proper symmems 3.000 (1.88) 1.114 2.05 4.45% 7.00 6.75% Transport provides 1.144 30 1.177 1.171 3 9.75% 1.860 1.60 1.0005 1.60 1.0005 1.60 1.0005 1.60 | | 49 | | | | | | | - | - |
| Transport product Departmental activity 477 1 478 | | - | | | | | | | - | - |
| Taming and ablasismen 11.14 30 11.71 31 99.7% 1.880 1.60 Operating payments 30 30 30 100.0% - - Versus and fibridies 76 (2) 44 44 100.0% 100 0 0 Rend and hring 30 30 100.0% 77 71 Interest on relind payments (PPP) 24 - 24 - 27 1 Interest on relind payments (PPP) 24 - 24 - 27 1 Protoces of nonind - 1.877 1.576 1.7.204 1.574 92.95% 18.882 18.97 Protoces of nonind - | | | | | | | | | | 713 |
| Taming and doukgament . | | | | | | | 3 | | | 1,605 |
| Operating payments 30 30 30 | | - | | | - | ., | - | - | - | - |
| Bareland hing 30 30 30 | | 30 | | | 30 | 30 | - | 100.0% | - | |
| Interest on land programmis (PPP)) 24 - 24 - 24 - 27 1 Transfers and subdidies 18,578 - 10 - 24 22,5% 18,982 18,972 1 Transfers and subdidies 10 - 10 - 10 <td>Venues and facilities</td> <td>76</td> <td>(32)</td> <td></td> <td>44</td> <td>44</td> <td>-</td> <td>100.0%</td> <td>100</td> <td>100</td> | Venues and facilities | 76 | (32) | | 44 | 44 | - | 100.0% | 100 | 100 |
| Interest on unlarge payments (PPP) 24 24 24 27 1 Transfers on subsidies 18,575 18,575 17,204 13,374 92,65% 18,982 18,917 Protroces on multipatifies 10 10 | | | | | | 30 | - | 100.0% | | 37 |
| Rent on land Transfers and Juschiels18,575Production decise and funds | | | - | - | | - | | - | | 12 |
| Transfers and subsidies18,57817,2041,37492.6%18,98218,98218,982Protonces of multipatiles< | | 24 | | | 24 | | 24 | - | 27 | 12 |
| Provinces and municipalities - | | 18.578 | - | - | 18.578 | 17.204 | 1.374 | 92.6% | 18,982 | 18,915 |
| Protocial agencies and funds - | | | - | - | | | - | - | | - |
| Producial agencies and funds Image a bank accounts | | - | - | - | - | - | - | - | - | - |
| Municipal fairs accounts Image bark accounts< | Provincial Revenue Funds | | | | - | | - | - | | |
| Municipal bark accounts Image: Constraint of the second seco | | | | | - | | - | - | | |
| Municipal agencies and accounts 16,863 - | | - | - | - | - | - | - | - | - | - |
| Departmental agencies and accounts 16,863 - - 16,863 15,546 1,317 92.2% 16,762 16,663 Social security funds - <td< td=""><td></td><td></td><td></td><td></td><td>-</td><td></td><td>-</td><td>-</td><td></td><td></td></td<> | | | | | - | | - | - | | |
| Social security fundsImage: section shuthomsImage: section section shuthomsImage: section s | | 16.863 | | | 16.863 | 15.546 | 1.317 | 92.2% | 16.762 | 16,695 |
| Departmental agencies (non-business entities) 16,863 16,863 15,546 1,317 92.2% 16,762 16,683 Higher education institutions Core in governments and international organisations Core in governments Core in governm | | .0,000 | | | | 10,010 | - | - | .0,. 02 | .0,000 |
| Foreign governments and international organisations </td <td></td> <td>16,863</td> <td></td> <td></td> <td>16,863</td> <td>15,546</td> <td>1,317</td> <td>92.2%</td> <td>16,762</td> <td>16,695</td> | | 16,863 | | | 16,863 | 15,546 | 1,317 | 92.2% | 16,762 | 16,695 |
| Public corporations and private enterprises - <td></td> <td></td> <td></td> <td></td> <td>- </td> <td></td> <td></td> <td>-</td> <td></td> <td></td> | | | | | - | | | - | | |
| Public corporations< | | | | | - | | - | - | | |
| Subsidies on productis and production (pc) Other transfers to public corporationsImage: constraint of the public corporation of the public corpo | | - | - | - | - | - | - | - | - | - |
| Other transfers to public corporations Image: corporations of public corporations <td></td> <td>- </td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> | | - | - | - | - | - | - | - | - | - |
| Private enterprises | | | | | | | |] | | |
| Subsidies on productis and production (pe) - 1.658 <th< td=""><td></td><td> </td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td></th<> | | | - | - | - | - | - | - | - | - |
| Other transfers to private enterprises I <td></td> <td></td> <td></td> <td></td> <td>-</td> <td></td> <td>-</td> <td>-</td> <td></td> <td></td> | | | | | - | | - | - | | |
| Households 57 $ 57$ $ 445$ 444 Social benefits 57 57 57 57 445 44 Other transfers to households $ -$ Payments for capital assets $ 218$ 218 Buildings and other fixed structures $ -$ | Other transfers to private enterprises | | | | | | | - | | |
| Social benefits 57 57 57 445 444 Other transfers to households $ -$ <td></td> <td></td> <td></td> <td></td> <td></td> <td>1,658</td> <td></td> <td>100.0%</td> <td></td> <td>1,775</td> | | | | | | 1,658 | | 100.0% | | 1,775 |
| Other transfers to householdsII< | | | - | | | - | | - | | 445 |
| Payments for capital assets | | 57 | | | 57 | | 57 | - | 445 | 445 |
| Buildings and other fixed structures - | | | _ | | | - | |] | 21.9 | 216 |
| Buildings Image: Constraint of the constrain | |] | | | | - | | | | 210 |
| Other fixed structures - - - - - - - - - - - - - - - - 1 <th1< th=""> 1 1 1</th1<> | | | | | - | | | - | | |
| Transport equipment - - - - 218 211 218 211 218 | | | | | - | | | - | | |
| Other machinery and equipment - - 218 21 Heritage assets - - - 218 21 Heritage assets - - - - 218 21 | | - | - | | - | - | - | - | 218 | 216 |
| Heritage assets - - - Specialised military assets - - - Biological assets - - - Land and sub-soil assets - - - Software and other intangible assets - - - Payment for financial assets - - - | | | | | - | | | - | | |
| Specialised military assets - - Biological assets - - Land adv sub-soil assets - - Software and other intangible assets - - Payment for financial assets - - | | | | | - | | | - | 218 | 216 |
| Biological assets - - Land and sub-soil assets - - Software and other intangible assets - - Payment for financial assets - - | | | | | - | | - | - | | |
| Land and sub-soil assets - - Software and other intangible assets - - Payment for financial assets - - | | | | | - | | | - | | |
| Software and other intangible assets | | | | | | | - | | | |
| Payment for financial assets | | | | | | | | | | |
| | Payment for financial assets | | | | | | | - | | |
| | | 28,108 | - | - | 28,108 | 26,432 | 1,676 | 94.0% | 28,637 | 28,089 |









NORTH WEST: ARTS, CULTURE, SPORT AND RECREATION Notes to the Appropriation Statement

- 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):

| al Budget R'000 141,701 he unspent l | Expenditure R'000 139,019 | R'000 2,682 | of Final Budget % 29 |
|---|---------------------------------|--|--|
| 141,701 | 139,019 | | |
| | | 2,682 | 20 |
| he unspent l | | | |
| he unspent l | | | |
| | palance is on leav | ve gratuity. | |
| | | | |
| 232,306 | 226,962 | 5,344 | 20 |
| 200,927 | 178,876 | 22,051 | 11 |
| tion, the und | ler variance of 11 | per cent is due | e to under |
| 6 | | | |
| 5 | | | |
| | the under var 200,927 | the under varaince of two (2) 200,927 178,876 | the under varaince of two (2) per cent was m |

(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.)







| 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 | 285,160 | 282,416 | 2,744 | 19 |
| Goods and services | 218,712 | 210,195 | 8,517 | 49 |
| Interest and rent on land | 153 | 1 | 152 | 99 |
| Transfers and subsidies | | | | |
| Provinces and municipalities | 17,170 | 16,897 | 273 | 2 |
| Departmental agencies and accounts | 156,283 | 154,020 | 2,263 | 1 |
| Higher education institutions | | | | |
| Public corporations and private enterprises | | | | |
| Foreign governments and international organisations | | | | |
| Non-profit institutions | 23,925 | 22,503 | 1,422 | 94 |
| Households | 2,846 | 1,556 | 1,290 | 55 |
| Payments for capital assets | | | | |
| Buildings and other fixed structures | 46,264 | 30,142 | 16,122 | 35 |
| Machinery and equipment | 9,696 | 9,356 | 340 | 4 |
| Heritage assets | 3,500 | 2,953 | 547 | 16 |
| Specialised military assets | | | | |
| Biological assets | | | | |
| Land and subsoil assets | | | | |
| Software and other intangible assets | | | | |
| Payments for financial assets | 540 | 528 | 12 | 98 |

| 4.3 | Per conditional grant | Final Budget R'000 | Actual Expenditure R'000 | Variance R'000 | Variance as a % of Final Budget % |
|-----|---|-----------------------|--------------------------------|-------------------|---|
| | Community Libraries Conditional Grant | 155,701 1.769 | 135,891 1644 | 19,810 125 | 13% 7% |
| | Expanded Public Works Program (EPWP) Grant Recreation Development and Mass Participation Grant | 45,028 | 44,521 | 125 507 | 1% |

Underspending on Lib Conditional Grant - due to ongoing projects, Underspending on EPWP - Accruals on compensation of EPWP.



4.2







NORTH WEST: ARTS, CULTURE, SPORT AND RECREATION Statement of Financial Performance

| | Note | 2023/24 R'000 | 2022/23 R'000 |
|--|----------------------|------------------|------------------|
| REVENUE | | | |
| Annual appropriation | <u>1</u> | 764,249 | 777,073 |
| Statutory appropriation | <u>2</u> | - | - |
| Departmental revenue | <u>3</u> | 2,690 | 1,314 |
| NRF Receipts | | - | - |
| Aid assistance | | - | - |
| TOTAL REVENUE | | 766,939 | 778,387 |
| EXPENDITURE | | | |
| Current expenditure | | | |
| Compensation of employees | <u>5</u> | 282,416 | 263,549 |
| Goods and services | <u>5</u> <u>6</u> | 210,195 | 229,093 |
| Interest and rent on land | Z | 1 | 57 |
| Aid assistance | 4 | - | - |
| Total current expenditure | | 492,612 | 492,699 |
| Transfers and subsidies | | | |
| Transfers and subsidies | <u>9</u> | 194,976 | 199,446 |
| Aid assistance | 4 | - | - |
| Total transfers and subsidies | _ | 194,976 | 199,446 |
| Expenditure for capital assets | | | |
| Tangible assets | <u>10</u> | 42,451 | 33,426 |
| Intangible assets | <u>10</u> | - | - |
| Total expenditure for capital assets | | 42,451 | 33,426 |
| Unauthorised expenditure approved without funding | | - | - |
| Payments for financial assets | <u>8</u> | 528 | 74 |
| TOTAL EXPENDITURE | | 730,567 | 725,645 |
| SURPLUS/(DEFICIT) FOR THE YEAR | | 36,372 | 52,742 |
| | | | |
| Reconciliation of Net Surplus/(Deficit) for the year | | | |
| Voted Funds | | 33,682 | 51,428 |
| Annual appropriation | | 13,240 | 16,851 |
| Statutory Appropriation | | | - |
| Conditional grants | | 20,442 | 34,577 |
| | 40 | | - |
| Departmental revenue and NRF Receipts | <u>19</u> | 2,690 | 1,314 |
| | <u>4</u> | | - |
| SURPLUS/(DEFICIT) FOR THE YEAR | | 36,372 | 52,742 |











NORTH WEST: ARTS, CULTURE, SPORT AND RECREATION Statement of Financial Position

| | Note | 2023/24 R'000 | 2022/23 R'000 |
|--|--|------------------|------------------|
| ASSETS | | | |
| Current Assets | | 33,705 | 51,450 |
| Cash and cash equivalents | <u>11</u> | 33,602 | 51,292 |
| Other financial assets | <u>12</u> | - | - |
| Prepayments and advances | <u>13</u> | - | - |
| Receivables | <u>14</u> | 103 | 158 |
| Loans | | - | - |
| Aid assistance prepayments | <u>16</u> <u>4</u> <u>4</u> | - | - |
| Aid assistance receivable | <u>4</u> | - | - |
| Non-Current Assets | | 259 | 618 |
| Investments | <u>15</u> | - | - |
| Prepayments and advances | | - | - |
| Receivables | 14 | 259 | 618 |
| Loans | 16 | - | - |
| Other financial assets | <u>13</u> <u>14</u> <u>16</u> <u>12</u> | - | - |
| TOTAL ASSETS | | 33,964 | 52,068 |
| Current Liabilities | | 33,795 | 51,725 |
| Voted funds to be surrendered to the Revenue Fund | <u>17</u> | 33,682 | 51,428 |
| Statutory Appropriation to be surrendered to the Revenue Fund | <u>18</u> | - | |
| Departmental revenue and NRF Receipts to be surrendered to the | <u> </u> | | |
| Revenue Fund | <u>19</u> | 32 | 29 |
| Bank overdraft | <u>20</u> | - | - |
| Payables | <u>21</u> | 81 | 268 |
| Aid assistance repayable | <u>21</u> <u>4</u> | - | - |
| Aid assistance unutilised | <u>4</u> | | - |
| Non-Current Liabilities | | | |
| Payables | <u>22</u> | - | - |
| TOTAL LIABILITIES | | 33,795 | 51,725 |
| NET ASSETS | | 169 | 343 |
| Represented by: | | | |
| Capitalisation reserve | | | - |
| | | 169 | 343 |
| Recoverable revenue | | | |
| Recoverable revenue Retained funds | | | - |
| | | | - |
| Retained funds | | - | - |









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

| NET ASSETS | Note | 2023/24 R'000 | 2022/23 R'000 |
|--|------------|------------------|------------------|
| Capitalisation Reserves | | | |
| Opening balance | | - | - |
| Transfers: | | | |
| Movement in Equity | | | - |
| Movement in Operational Funds | | | - |
| Other movements | | | - |
| Closing balance | | <u> </u> | - |
| Recoverable revenue | | | |
| Opening balance | | 343 | 201 |
| Transfers | | -174 | 142 |
| Irrecoverable amounts written off | <u>8.3</u> | -228 | -3 |
| Debts revised | | | - |
| Debts recovered (included in departmental receipts) | | | - |
| Debts raised | | 54 | 145 |
| Closing balance | | 169 | 343 |
| Retained funds | | | |
| Opening balance | | - | - |
| Transferred from voted funds to be surrendered (Parliament/Legislatures | | | |
| ONLY) | | | - |
| Utilised during the year | | | - |
| Other | | | - |
| Closing balance | | - | - |
| Revaluation Reserves | | | |
| Opening balance | | - | - |
| Revaluation adjustment (Housing departments) | | | - |
| Transfers | | | - |
| Other | | | - |
| Closing balance | | | - |
| Unauthorised expenditure | | | |
| 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 | | - | - |
| TOTAL | | 169 | 343 |
| | | 105 | 545 |









NORTH WEST: ARTS, CULTURE, SPORT AND RECREATION Cash Flow Statement

| | | 2023/24 | 2022/23 |
|--|------------|----------|----------|
| | Note | R'000 | R'000 |
| CASH FLOWS FROM OPERATING ACTIVITIES | | | |
| Receipts | | 767,939 | 779,087 |
| Annual appropriated funds received | <u>1.1</u> | 764,249 | 777,073 |
| Statutory appropriated funds received | 2 | - | - |
| Departmental revenue received | <u>3</u> | 3,690 | 2,014 |
| Interest received | <u>3.3</u> | - | - |
| NRF Receipts | | - | - |
| Aid assistance received | <u>4</u> | - | - |
| Net (increase)/ decrease in working capital | | -132 | 233 |
| Surrendered to Revenue Fund | | -55,115 | -40,969 |
| Surrendered to RDP Fund/Donor | | - | - |
| Current payments | | -492,611 | -492,657 |
| Interest paid | <u>Z</u> | -1 | -57 |
| Payments for financial assets | | -528 | -74 |
| Transfers and subsidies paid | | -194,976 | -199,431 |
| Net cash flow available from operating activities | <u>23</u> | 24,576 | 46,132 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | |
| Distribution/dividend received | | - | - |
| Payments for capital assets | <u>10</u> | -42,451 | -33,426 |
| Proceeds from sale of capital assets | <u>3.4</u> | - | - |
| (Increase)/ decrease in loans | | - | - |
| (Increase)/ decrease in investments | | - | - |
| (Increase)/ decrease in other financial assets | | - | - |
| (Increase)/decrease in non-current receivables | <u>14</u> | 359 | -14 |
| Net cash flows from investing activities | | -42,092 | -33,440 |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | |
| Increase/ (decrease) in net assets | | -174 | 142 |
| Increase/ (decrease) in non-current payables | | - | - |
| Net cash flows from financing activities | | -174 | 142 |
| Net increase/ (decrease) in cash and cash equivalents | | -17,690 | 12,834 |
| Cash and cash equivalents at beginning of period Unrealised gains and losses within cash and cash equivalents | | 51,292 | 38,458 |
| Cash and cash equivalents at end of period | <u>24</u> | 33,602 | 51,292 |









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

1

| 1.1 | Annual Appropriation | | 2023/24 | | | 2022/23 | |
|---------|--|----------------------|-----------------------|-------------------------|---------|---------------|--------------|
| | | | | Funds not | | | Funds not |
| | | Final | Actual Funds | requested/ | Final | Appropriation | requested/ |
| | | Budget | Received | not received | Budget | Received | not received |
| | Programmes | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 |
| 1) | ADMINISTRATION | 141,701 | 141,701 | - | 122,453 | 122,453 | - |
| 2) | CULTURAL AFFAIRS | 232,306 | 232,306 | - | 249,519 | 249,519 | - |
| 3) | LIBRARY AND ARCHIVE SERVICES | 200,927 | 200,927 | - | 216,729 | 216,729 | - |
| 4) | SPORTS AND RECREATION | 189,315 | 189,315 | - | 188,372 | 188,372 | |
| | Total | 764,249 | 764,249 | - | 777,073 | 777,073 | • |
| Provide | an explanation for funds not requested/not received | | | | | | |
| | | | | 2023/24 | 2022/23 | | |
| | | | Note | R'000 | R'000 | | |
| 1.2 | Conditional grants** | | | | | | |
| | Total grants received | | 46 | 202,498 | 215,861 | | |
| | | | - | | | | |
| | Provincial grants included in Total Grants received | | = | | - | | |
| | (** It should be noted that the Conditional grants are | included in the amou | ints per the Final Ap | propriation in Note 1.1 |) | | |
| | | | | 2023/24 | 2022/23 | | |

| | | | 2023/24 | 2022/23 |
|---|---|------------|----------|---------|
| • | Statutory Ameroprintian | | R'000 | R'000 |
| 2 | Statutory Appropriation | | | |
| | 0 | | | • |
| | 0 | | <u> </u> | • |
| | | | <u> </u> | • |
| | | | | |
| | Actual Statutory Appropriation received | | | |
| | Statutory Appropriation not requested / not received | | | |
| | | | 2023/24 | 2022/23 |
| | | Note | R'000 | R'000 |
| 3 | Departmental Revenue | | | |
| | Tax revenue | | - | |
| | Sales of goods and services other than capital assets | <u>3.1</u> | 1,462 | 1,384 |
| | Fines, penalties and forfeits | <u>3.2</u> | - | - |
| | Interest, dividends and rent on land | <u>3.3</u> | - | |
| | Sales of capital assets | <u>3.4</u> | - | • |
| | Transactions in financial assets and liabilities | <u>3.5</u> | 2,228 | 630 |
| | Transfers received | <u>3.6</u> | • | - |
| | Total revenue collected | | 3,690 | 2,014 |
| | Less: Own revenue included in appropriation | <u>19</u> | 1,000 | 700 |
| | Departmental revenue collected | | 2,690 | 1,314 |









| | | Note | 2023/24 R'000 | 2022/23 R'000 |
|-----|--|----------|------------------|------------------|
| 3.1 | Sales of goods and services other than capital assets | <u>3</u> | | |
| | Sales of goods and services produced by the department | | 1,462 | 1,384 |
| | Sales by market establishment | | 99 | 72 |
| | Administrative fees | | - | - |
| | Other sales | | 1,363 | 1,312 |
| | Sales of scrap, waste and other used current goods | | | - |
| | Total | | 1,462 | 1,384 |

Other sales includes entrance fees (events), garnishees, commissions, refunds and sale of tender document. Difference on "other sales" on TB and the Note is due to the reclassification of R16 (Public Works) thousand to Payables

| 3.2 | Fines, penalties and forfeits | Note <u>3</u> | 2023/24 R'000 | 2022/23 R'000 |
|-----|--------------------------------------|-------------------------|-----------------------|-----------------------|
| | Fines | | - | - |
| | Penalties | | - | - |
| | Forfeits | | - | - |
| | Total | Note | - 2023/24 R'000 | - 2022/23 R'000 |
| 3.3 | Interest, dividends and rent on land | <u>3</u> | | |
| | Interest | | - | - |
| | Dividends | | - | - |
| | Rent on land | | | - |
| | Total | | - | - |

| 3.4 | Sales of capital assets | <u>Note</u> <u>3</u> | 2023/24 R'000 | 2022/23 R'000 |
|-----|---|-------------------------|------------------|------------------|
| | Tangible capital assets | | - | - |
| | Buildings and other fixed structures | | - | - |
| | Machinery and equipment | | - | - |
| | Heritage assets | | - | - |
| | Specialised military assets | | - | - |
| | Land and subsoil assets | | - | - |
| | Biological assets | | - | - |
| | Intangible capital assets | | | - |
| | Software | | - | - |
| | Mastheads and publishing titles | | - | - |
| | Patents, licences, copyright, brand names, trademarks | | - | - |
| | Recipes, formulae, prototypes, designs, models | | - | - |
| | Services and operating rights | | - | - |
| | Total | | <u> </u> | <u> </u> |
| | | Note | 2023/24 R'000 | 2022/23 R'000 |

| 3.5 | Transactions in financial assets and liabilities | Note 3 | R'000 | R'000 |
|-----|--|-----------|-------|-------|
| 3.5 | | <u>-</u> | | |
| | Loans and advances | | - | - |
| | Receivables | | - | - |
| | Forex gain | | - | - |
| | Other Receipts including Recoverable Revenue | | 2,228 | 630 |
| | Gains on GFECRA | | - | - |
| | Total | | 2,228 | 630 |

"Other Receipts" includes unspent funds from Mmabana and recoverable debts.









| | | Note | 2023/24 R'000 | 2022/23 R'000 |
|-----------|---|-----------------|------------------|------------------|
| 3.6 | Transfers received | <u>3</u> | | |
| | Other governmental units | | - | - |
| | Higher education institutions | | - | - |
| | Foreign governments | | - | - |
| | International organisations | | - | - |
| | Public corporations and private enterprises Households and non-profit institutions | | - | - |
| | Total | - | <u>-</u> | |
| | lotai | - | | |
| | | | | |
| | | | 2023/24 | 2022/23 |
| | | Note | R'000 | R'000 |
| 3.6.1 | Gifts, donations and sponsorships received in-kind (not included in the main note | | | |
| | (Treasury Regulation 21.2.4) | ANNEXURE 1H | | |
| | Gifts | | - | - |
| | Donations | | - | - |
| | Sponsorships | | - | - |
| | Total | - | - | - |
| | | - | | |
| | | | | |
| 3.7 | Cash received not recognised (not included in the main note) - 2023/24 | | | |
| | Name of entity | Amount received | Amount paid to | Balance |
| | | | Revenue Fund | |
| | | R'000 | R'000 | R'000 |
| | | | | - |
| | | | | - |
| | Total | - | | - |
| | | | | |
| | Cash received not recognised (not included in the main note) - 2022/23 | | | |
| | | A | Amount paid to | Delever |
| | Name of entity | Amount received | Revenue Fund | Balance |
| | | R'000 | R'000 | R'000 |
| | | - | - | - |
| | | - | - | - |
| | Total | - | - | - |
| | | | | 0000/00 |
| | | Note | 2023/24 R'000 | 2022/23 R'000 |
| Aid Assis | tance | Note | R 000 | K 000 |
| | Opening Balance | | | |
| | Prior period error | | | |
| | As restated | - | - | - |
| | Transferred from statement of financial performance | | - | - |
| | Transferred to/from retained funds | | | - |
| | Paid during the year | | | - |
| | Closing Balance | - | - | - |
| | | - | | |
| | | | 2023/24 | 2022/23 |
| | | Note | R'000 | R'000 |
| 4.1 | Analysis of balance by source | <u>4</u> | | |
| | Aid assistance from RDP | | | - |
| | Aid assistance from other sources | | | - |
| | CARA Funds Closing Balance | - | | |
| | oroany baraite | - | - | - |
| | | | 2023/24 | 2022/23 |
| | | Note | R'000 | R'000 |
| 4.2 | Analysis of balance | | | |
| | Aid assistance receivable | | | - |
| | Aid assistance prepayments (Not expensed) | | | - |
| | Aid assistance unutilised | | | - |
| | Aid assistance repayable | | | |
| | Closing balance | 4 | - | - |
| | | • | | |
| | Aid assistance not requested/not received | - | | |
| | | - | | |

Include discussion where deemed relevant



4







| 4.2.1 | Aid assistance prepayments (expensed) - 2023/2 Ar | | Less: Received in | sed" not permitted from | Add: Current | Amount as at 31 |
|---------|--|---------------|-------------------|-------------------------|---------------------|-----------------------------|
| | | 2023 | the current year | Less: Other | Year prepayments | March 2024 |
| | | R'000 | R'000 | R'000 | R'000 | R'000 |
| | Goods and services Interest and rent on land | - | | | | • |
| | Transfers and subsidies | - | | | | |
| | Capital assets | - | | | | |
| | Other | | | | | |
| | Closing balance | - | - | - | - | - |
| | | | | | | |
| | Aid assistance prepayments (expensed) - 2022/2 | | Less: Received in | | Add: Current | Amount as at 3 [,] |
| | A | 2022 | the current year | Add/Less: Other | Year prepayments | 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 | - | - | | <u> </u> | |
| | Closing balance | - | - | - | - | |
| clude d | discussion where deemed relevant | | | | | |
| 4.3 | Prior period error | | | Note | | 2022/23 R'000 |
| | Nature of prior period error | 2) | | | | 11 000 |
| | Relating to 20WW/XX (affecting the opening balance | e) | | | | |
| | Relating to 2022/23 | | | | | |
| | | | | | | |
| | Total prior period errors | | | | 2023/24 | 2022/23 |
| | | | | Note | R'000 | R'000 |
| 4.4 | Aid assistance expenditure per economic classifi | cation | | | | |
| | Current | | | 4.0 | - | |
| | Capital | | | <u>10</u> | - | |
| | Transfers and subsidies | | | = | - | |
| | Total aid assistance expenditure | | | - | | |
| | | | | | 2023/24 | 2022/23 |
| 4.5 | Aid assistance received in kind (not included in t | he main note) | | ANNEXURE 11 | R'000 | R'000 |
| | List aid assistance received in kind | | | | | |
| | | | | | | |
| | | | | | | |
| | Total and an electronic acceleration data taken | | | - | | |
| | Total aid assistance received in kind | | | - | <u> </u> | |
| | | | | No (- | 2023/24 | 2022/23 |
| ompen | sation of Employees | | | Note | R'000 | R'000 |
| 5.1 | Salaries and wages | | | | | |
| | Basic salary | | | | 195,450 | 174,19 |
| | Performance award | | | | - | |
| | Service Based | | | | 683 | 15 |
| | Compensative/circumstantial | | | | 2,117 | 1,91 |
| | Periodic payments | | | | 5,879 | 4,99 |
| | Other non-pensionable allowances | | | - | 43,610 | 49,87 |
| | Total | | | - | 247,739 | 231,14 |
| efer to | Analytical review note | | | | | |
| | | | | Note | 2023/24 R'000 | 2022/23 R'000 |
| 5.2 | Social Contributions | | | | | |
| | Employer contributions | | | | 10 500 | 47.0 |
| | Pension Medical | | | | 19,588 14,856 | 17,6 ⁻ 14,4 |
| | UIF | | | | 14,856 | |
| | Bargaining council | | | | 75 | 3 |
| | | | | | | |



5

Bargaining council Official unions and associations Insurance

Total compensation of employees

Average number of employees

Total



69 250

32,408

263,549

750

50 75

108

745

34,677

282,416





| | | Note | 2023/24 R'000 | 2022/23 |
|---|---|------------|------------------|---------|
| 6 | Goods and services | Note | R'000 | R'000 |
| • | Administrative fees | | 7,074 | 6,700 |
| | Advertising | | 4.372 | 3.061 |
| | Minor assets | 6.1 | 49 | 535 |
| | Bursaries (employees) | | 1,307 | 2.014 |
| | Catering | | 13,298 | 14,772 |
| | Communication | | 6,123 | 6,582 |
| | Computer services | <u>6.2</u> | 3,877 | 4,081 |
| | Consultants: Business and advisory services | | 1,291 | 762 |
| | Infrastructure and planning services | | - | - |
| | Laboratory services | | - | - |
| | Scientific and technological services | | - | - |
| | Legal services | | 64 | 163 |
| | Contractors | | 27,483 | 24,297 |
| | Agency and support / outsourced services | | 6,492 | 1,854 |
| | Entertainment | | - | 60 |
| | Audit cost – external | <u>6.3</u> | 5,813 | 5,992 |
| | Fleet services | | 4,284 | 5,444 |
| | Inventories | <u>6.4</u> | 19,567 | 27,768 |
| | Consumables | <u>6.5</u> | 9,364 | 7,748 |
| | Housing | | - | - |
| | Operating leases | | 10,720 | 10,432 |
| | Property payments | <u>6.6</u> | 34,126 | 44,535 |
| | Rental and hiring | | 3,919 | 2,850 |
| | Transport provided as part of the departmental activities | | 15,038 | 16,020 |
| | Travel and subsistence | <u>6.7</u> | 27,778 | 34,539 |
| | Venues and facilities | | 4,637 | 3,220 |
| | Training and development | | 627 | 1,840 |
| | Other operating expenditure | <u>6.8</u> | 2,892 | 3,824 |
| | Total | | 210,195 | 229,093 |

"Minor Assets" POC journal of R 51 thousand was passed to Consultants: Business and Advisory services

| | | | 2023/24 | 2022/23 |
|-----|---|----------|---------|---------|
| | | Note | R'000 | R'000 |
| 6.1 | Minor assets | <u>6</u> | | |
| | Tangible capital assets | | 49 | 535 |
| | Buildings and other fixed structures | | - | - |
| | Biological assets | | - | - |
| | Heritage assets | | - | - |
| | Machinery and equipment | | 49 | 535 |
| | Land and subsoil assets | | - | - |
| | Specialised military assets | | - | - |
| | | | | |
| | Intangible capital assets | | - | - |
| | Software | | - | - |
| | Mastheads and publishing titles | | - | - |
| | Patents, licences, copyright, brand names, trademarks | | - | - |
| | Recipes, formulae, prototypes, designs, models | | - | - |
| | Services and operating rights | | - | - |
| | Total | | 49 | 535 |
| | | | | |
| | | | 2023/24 | 2022/23 |

| | | Note | R'000 | R'000 |
|-----|-------------------------------------|----------|-------|-------|
| 6.2 | Computer services | <u>6</u> | | |
| | SITA computer services | | 3,877 | 4,081 |
| | External computer service providers | | - | - |
| | Total | | 3,877 | 4,081 |









| | | | 2023/24 | 2022/23 |
|-----|-----------------------|----------|---------|---------|
| | | Note | R'000 | R'000 |
| 6.3 | Audit cost – external | <u>6</u> | | |
| | Regularity audits | | 5,813 | 5,992 |
| | Performance audits | | - | - |
| | Investigations | | - | - |
| | Environmental audits | | - | - |
| | Computer audits | | - | - |
| | Total | | 5,813 | 5,992 |

| | | | 2023/24 | 2022/23 |
|-----|--|----------|---------|---------|
| | | Note | R'000 | R'000 |
| 6.4 | Inventories | <u>6</u> | | |
| | Clothing material and accessories | | 7,868 | 9,246 |
| | Farming supplies | | - | - |
| | Food and food supplies | | | - |
| | Fuel, oil and gas | | | - |
| | Learning and teaching support material | | | - |
| | Materials and supplies | | | - |
| | Medical supplies | | | - |
| | Medicine | | | - |
| | Medsas inventory interface | | | - |
| | Other supplies | 6.4.1 | 11,699 | 18,522 |
| | Total | | 19,567 | 27,768 |

6.4.1 Other Supplies

| Ammunition and security supplies | - | - |
|----------------------------------|--------|----------|
| Assets for distribution | 11,699 | 18,522 |
| Machinery and equipment | 4,900 | 7,199 |
| School furniture | - | - |
| Sports and recreation | - | - |
| Library material | 6,799 | 11,323 |
| Other assets for distribution | - | - |
| Other | - | <u> </u> |
| Total <u>6.4</u> | 11,699 | 18,522 |

POC journal passed under Library material amounting to R257 to Machinery and equipment.

| | | Note | 2023/24 R'000 | 2022/23 R'000 |
|-----|--|----------|------------------|------------------|
| 6.5 | Consumables | <u>6</u> | | |
| | Consumable supplies | | 7,569 | 5,707 |
| | Uniform and clothing | | - | - |
| | Household supplies | | 7,569 | 5,707 |
| | Building material and supplies | | - | - |
| | Communication accessories | | - | - |
| | IT consumables | | - | - |
| | Other consumables | | - | - |
| | Stationery, printing and office supplies | | 1,795 | 2,041 |
| | Total | | 9,364 | 7,748 |









| | | | 2023/24 | 2022/23 |
|-----|----------------------------------|----------|---------|---------|
| | | Note | R'000 | R'000 |
| 6.6 | Property payments | <u>6</u> | | |
| | Municipal services | | 4,472 | 6,880 |
| | Property management fees | | - | - |
| | Property maintenance and repairs | | 9,180 | 9,272 |
| | Other | | 20,474 | 28,383 |
| | Total | | 34,126 | 44,535 |

Other is inclusive of Property payments and cleaning services

| | | | 2023/24 | 2022/23 |
|-----|------------------------|----------|---------|---------|
| | | Note | R'000 | R'000 |
| 6.7 | Travel and subsistence | <u>6</u> | | |
| | Local | | 27,145 | 34,539 |
| | Foreign | | 633 | - |
| | Total | | 27,778 | 34,539 |

| | | | 2023/24 | 2022/23 |
|-----|---|----------|---------|---------|
| | | Note | R'000 | R'000 |
| 6.8 | Other operating expenditure | <u>6</u> | | |
| | Professional bodies, membership and subscription fees | | 4 | 17 |
| | Resettlement costs | | 41 | 29 |
| | Other | | 2,847 | 3,778 |
| | Total | | 2,892 | 3,824 |

Other is inclusive of voluntary workers payments, courier and freight services

| 6.9 | Remuneration of members of a commission or committee of inquiry (Included in Consultants: Busing (<i>Treasury Regulation 20.2.4</i>) Name of Commission / Committee of inquiry | 2023/24 R'000 ess and advisory services | 2022/23 R'000) |
|------------|---|---|-----------------------|
| | Total | <u> </u> | |
| Include | discussion where deemed relevant | | |
| | Note | 2023/24 R'000 | 2022/23 R'000 |
| Interest | and Rent on Land | | |
| Interest p | paid | 1 | 57 |



7

Rent on land

Total



1

57





| D | | Note | 2023/24 R'000 | 2022/23 R'000 |
|--------------------|--|--------------------------|------------------|------------------|
| | nts for financial assets losses through criminal conduct | | - | - |
| Theft | | 8.4 | - | - |
| | aterial losses se of equity | <u>8.1</u> | - | - |
| | on of loans for policy purposes | | - | - |
| | aterial losses written off ritten off | <u>8.2</u> <u>8.3</u> | - 528 | - 74 |
| Forex lo | | 8.5 | - | - |
| Debt tak Losses | e overs on GFECRA | | - | - |
| Total | | | 528 | 74 |
| | | Note | 2023/24 R'000 | 2022/23 R'000 |
| 8.1 | Other material losses | <u>8</u> | 11 000 | N 000 |
| | Nature of other material losses | | | |
| | (Group major categories, but list material items) | | | |
| | Total | | · | - |
| | | | | |
| | | Note | 2023/24 R'000 | 2022/23 R'000 |
| 8.2 | Other material losses written off | <u>8</u> | | |
| | Nature of losses (Group major categories, but list material items) | | | |
| | | | | - |
| | Total | | | - |
| | | | 2023/24 | 2022/23 |
| | | Note | R'000 | R'000 |
| 8.3 | Debts written off Nature of debts written off | <u>8</u> | | |
| | (Group major categories, but list material items: (debt written off relating to irregular expenditure, debt written off relating to recoverable revenue and other debts written off must be listed.) | | | |
| | Irregular expenditure written off | | | - |
| | Total | | | - |
| | Recoverable revenue written off | | | - |
| | Total | | | - |
| | Other debt written off Debt Written off | | | |
| | | | 528 | - 74 |
| | Total | | 528 | 74 |
| | Total debt written off | | 528 | 74 |
| Amount | of R528 thousand relates to irrecoverable debt from supplier. | | | |
| | | Note | 2023/24 R'000 | 2022/23 R'000 |
| 8.4 | Details of theft | <u>8</u> | | |
| | Nature of theft (Group major categories, but list material items) | | | |
| | Tetel | | | - - |
| | Total | | | |
| | | Note | R'000 | R'000 |
| 8.5 | Forex losses Nature of losses | <u>8</u> | | |
| | (Group major categories, but list material items) | | | |
| | | | | - |
| | Total | | | |







| | | | 2023/24 | 2022/23 |
|---|---|-------------|---------|---------|
| | | Note | R'000 | R'000 |
| 9 | Transfers and Subsidies | | | |
| | Provinces and municipalities | 47, 48 | 16,897 | 14,435 |
| | Departmental agencies and accounts | ANNEXURE 1B | 154,020 | 156,591 |
| | Higher education institutions | ANNEXURE 1C | - | - |
| | Foreign governments and international organisations | ANNEXURE 1E | - | - |
| | Public corporations and private enterprises | ANNEXURE 1D | - | - |
| | Non-profit institutions | ANNEXURE 1F | 22,503 | 26,778 |
| | Households | ANNEXURE 1G | 1,556 | 1,642 |
| | Total | | 194,976 | 199,446 |
| | | | | |

| | | | 2023/24 | 2022/23 |
|-----|--|-------------|---------|---------|
| 9.1 | Gifts, donations and sponsorships made in kind (not included in the main note) | Note | R'000 | R'000 |
| | | ANNEXURE 1J | | |
| | Gifts | | - | - |
| | Donations | | - | - |
| | Sponsorships | | - | - |
| | Total | - | - | - |
| | | | | |

| | | Vote | 2023/24 R'000 | 2022/23 R'000 |
|----|---|------|------------------|------------------|
| 10 | Expenditure for capital assets | | | |
| | Tangible capital assets | | 42,451 | 33,426 |
| | Buildings and other fixed structures | | 31,813 | 25,032 |
| | Heritage assets | | 1,282 | - |
| | Machinery and equipment | | 9,356 | 8,394 |
| | Specialised military assets | | - | - |
| | Land and subsoil assets | | - | - |
| | Biological assets | | - | - |
| | | | | |
| | Intangible capital assets | | | - |
| | Software | | - | - |
| | Mastheads and publishing titles | | - | - |
| | Patents, licences, copyright, brand names, trademarks | | - | - |
| | Recipes, formulae, prototypes, designs, models | | - | - |
| | Services and operating rights | | - | - |
| | | | | |
| | Total | • | 42,451 | 33,426 |
| | | | | |

The following amounts have been included as project costs in Expenditure for capital assets: Compensation of employees Goods and services Total





-

-

-

-





10.1 Analysis of funds utilised to acquire capital assets - 2023/24

| | Voted Funds Aid assistance R'000 R'000 | TOTAL R'000 |
|---|---|----------------|
| Tangible capital assets | 42,451 | - 42,451 |
| Buildings and other fixed structures | 31,813 | 31,813 |
| Heritage assets | 1,282 | 1,282 |
| Machinery and equipment | 9,356 | 9,356 |
| Specialised military assets | | - |
| Land and subsoil assets | | - |
| Biological assets | | - |
| Intangible capital assets | - | |
| Software | | - |
| Mastheads and publishing titles | | - |
| Patents, licences, copyright, brand names, trademarks | | - |
| Recipes, formulae, prototypes, designs, models | | - |
| Services and operating rights | | - |
| Total | 42,451 | - 42,451 |

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

| | R'000 | R'000 | R'000 |
|--------------------------------------|--------|-------|--------|
| Tangible capital assets | 33,426 | - | 33,426 |
| 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 | - | - | - |
| | | | |
| | | | |
| Intangible capital assets | | - | _ |

Voted Funds

33,426

Aid assistance

TOTAL

-

--

33,426

.

-

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

Total

| 10.3 | Finance lease expenditure included in Expenditure for capital assets Tangible capital assets | 2023/24 R'000 | 2022/23 R'000 |
|------|---|------------------|------------------|
| | Buildings and other fixed structures | | - |
| | Heritage assets | | - |
| | Machinery and equipment | | - |
| | Specialised military assets | | - |
| | Land and subsoil assets | | - |
| | Biological assets | | - |
| | | | |

Total









| | | | 2023/24 | 2022/23 |
|----|--|------|---------|---------|
| | | Note | R'000 | R'000 |
| 11 | Cash and Cash Equivalents | | | |
| | Consolidated Paymaster General Account | | 33,602 | 51,292 |
| | Cash receipts | | - | - |
| | Disbursements | | - | - |
| | Cash on hand | | - | - |
| | Investments (Domestic) | | - | - |
| | Investments (Foreign) | | - | - |
| | Total | | 33,602 | 51,292 |
| | | | | |

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 | 2023/24 R'000 | 2022/23 R'000 |
|----|----------|----------------------------------|------|------------------|------------------|
| 12 | | nancial Assets | | | |
| | Current | | | | |
| | | Local | | | |
| | | | | | - |
| | | Total | | | - |
| | | | | | |
| | | Foreign | | | |
| | | | | | - |
| | | Total | | | |
| | | | | | |
| | Total Cu | rrent other financial assets | | - | - |
| | | | | | |
| | | | | 2023/24 | 2022/23 |
| | | | Note | R'000 | R'000 |
| | Non-Cur | rent | | | |
| | | Local | | | |
| | | | | | - |
| | | Total | | | <u> </u> |
| | | Foreign | | | |
| | | | | | - |
| | | | | | - |
| | | Tatal | | | |
| | | Total | | | <u> </u> |
| | Total No | n-Current other financial assets | | <u> </u> | <u> </u> |
| | | | | | |









| | | Note | 2023/24 R'000 | 2022/23 R'000 |
|----|--|-------------|------------------|------------------|
| 13 | Prepayments and Advances | | | |
| | Staff advances | | - | - |
| | Travel and subsistence | | - | - |
| | Prepayments (Not expensed) | <u>13.2</u> | - | - |
| | Advances paid (Not expensed) | <u>13.1</u> | - | - |
| | SOCPEN advances | | - | - |
| | Total | | <u> </u> | <u> </u> |
| | Analysis of Total Prepayments and advances | | | |
| | Current Prepayments and advances | | | - |
| | Non-current Prepayments and advances | | | |
| | Total | | - | - |

13.1 Advances paid (Not expensed)

| | Note | Balance as at 1 April 2023 | Less: Amount expensed in current year | Add/Less: Other | Add: Current Year advances | Balance as at 31 March 2024 |
|------------------------|------|-------------------------------|---|-----------------|-------------------------------|--------------------------------|
| | 13 | R'000 | R'000 | R'000 | R'000 | R'000 |
| National departments | | - | | | | - |
| Provincial departments | | - | | | | - |
| Public entities | | - | | | | - |
| Other institutions | | - | | | | - |
| Total | | - | - | - | - | - |

| | 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 |
|-------------------------|------|-------------------------------|---|-----------------|-------------------------------|--------------------------------|
| Advances paid (Not expe | 13 | R'000 | R'000 | R'000 | R'000 | R'000 |
| National departments | | - | - | - | - | - |
| Provincial departments | | - | - | - | - | - |
| Public entities | | - | - | - | - | - |
| Other institutions | | - | - | - | - | - |
| Total | | - | - | - | - | - |

13.2 Prepayments (Not expensed)

| | Note | Balance as at 1 April 2023 | Less: Amount expensed in current year | Add/Less: Other | Add: Current Year prepayments | Balance as at 31 March 2024 |
|--------------------------------|------|-------------------------------|---|-----------------|-------------------------------------|--------------------------------|
| | 13 | R'000 | R'000 | R'000 | R'000 | R'000 |
| Listed by economic classificat | ion | | | | | |
| Goods and services | | - | | | | - |
| Interest and rent on land | | - | | | | - |
| Transfers and subsidies | | - | | | | - |
| Capital assets | | - | | | | - |
| Other | | - | | | | - |
| Total | | - | - | - | - | - |









| | 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 |
|--------------------------------|------|-------------------------------|---|-----------------|-------------------------------------|--------------------------------|
| Prepayments (Not expen | 13 | R'000 | R'000 | R'000 | R'000 | R'000 |
| Listed by economic classificat | tion | | | | | |
| Goods and services | | - | - | - | - | - |
| Interest and rent on land | | - | - | - | - | - |
| Transfers and subsidies | | - | - | - | - | - |
| Capital assets | | - | - | - | - | - |
| Other | | - | - | - | - | - |
| Total | | - | - | - | - | - |

13.3 Prepayments (Expensed) ("prepayments expensed" not permitted from 1 April 2024)

| | Balance as at 1 April 2023 R'000 | Less: Received in the current year R'000 | Less: Other R'000 | Add: Current Year prepayments R'000 | Amount as at 31 March 2024 R'000 |
|-----------------------------------|--|---|----------------------|--|--|
| Listed by economic classification | | | | | |
| Goods and services | - | | | 364 | 364 |
| Interest and rent on land | - | | | | - |
| Transfers and subsidies | - | | | | - |
| Capital assets | - | | | | - |
| Other | - | | | | - |
| Total | - | - | - | 364 | 364 |

The amount relates to a refund of Microsoft charges to Office of the Premier up to April to June 2024

| Prepayments (Expensed) | 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 |
|-----------------------------------|--|---|--------------------------|--|--|
| Listed by economic classification | | | | | |
| Goods and services | 561 | -561 | - | - | - |
| Interest and rent on land | - | - | - | - | - |
| Transfers and subsidies | - | - | - | - | - |
| Capital assets | - | - | - | - | - |
| Other | - | - | - | - | - |
| Total | 561 | -561 | - | - | - |

13.4 Advances paid (Expensed) ("advances expensed" not permitted from 1 April 2024)

| | Balance as at 1 April 2023 | Less: Received in the current year | Less: Other | Add: Current Year prepayments | Amount as at 31 March 2024 |
|------------------------|-------------------------------|--|-------------|-------------------------------------|-------------------------------|
| | R'000 | R'000 | R'000 | R'000 | R'000 |
| National departments | - | | | | - |
| Provincial departments | - | | | | - |
| Public entities | - | | | | - |
| Other institutions | - | | | | - |
| Total | - | - | - | • | - |

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









| | | | | 2023/24 | | | 2022/23 | |
|----|-------------------------|-------------|------------------|----------------------|----------------|------------------|----------------------|----------------|
| | | Note | Current R'000 | Non-current R'000 | Total R'000 | Current R'000 | Non-current R'000 | Total R'000 |
| 14 | Receivables | | | | | | | |
| | Claims recoverable | <u>14.1</u> | 97 | | 97 | - | - | - |
| | Trade receivables | <u>14.2</u> | | | - | - | - | - |
| | Recoverable expenditure | 14.3 | | | - | - | - | - |
| | Staff debt | <u>14.4</u> | 6 | | 6 | 10 | - | 10 |
| | Other receivables | 14.5 | | 259 | 259 | 148 | 618 | 766 |
| | Total | | 103 | 259 | 362 | 158 | 618 | 776 |
| | | | | | | | | |
| | | | | | 2023/24 | 2022/23 | | |
| | | | | Note | R'000 | R'000 | | |
| | 14.1 Claims recoverable | | | <u>14</u> | | | | |

| 14.1 | Claims recoverable | 14 | | |
|------|--|----|----|----------|
| | National departments | | | - |
| | Provincial departments | | 89 | - |
| | Foreign governments | | | - |
| | Public entities | | 8 | - |
| | Private enterprises | | | - |
| | Higher education institutions | | | - |
| | Households and non-profit institutions | | | - |
| | Local governments | | | <u> </u> |
| | Total | | 97 | - |
| | | | | |

Amount for R89 thousand is refund relating to COE of seconded official to Public Works, R8 thousand is refund from SARS.

| 14.2 | Trade receivables (Group major categories, but list material items) | Note <u>14</u> | 2023/24 R'000 | 2022/23 R'000 |
|------|---|--------------------------|----------------------|--------------------------------------|
| | Total | | <u> </u> | - |
| 14.3 | Recoverable expenditure (Group major categories, but list material items) | Note <u>14</u> | 2023/24 R'000 | 2022/23 R'000 |
| | Total | | · | - |
| 14.4 | Staff debt (Group major categories, but list material items) Sal:Tax debt | Note 14 | 2023/24 R'000 | 2022/23 R'000 10 |
| | Total | | 6 | - 10 |
| 14.5 | Other receivables (Group major categories, but list material items) Unauthorised expenditure Irregular expenditure | Note <u>14</u> | 2023/24 R'000 | 2022/23 R'000 |
| | Fruitless and wasteful expenditure Staff and Suppliers Debts Sal :Reversal control acc | | 251 8 | 112 625 29 |
| | Total | | 259 | 766 |
| 14.6 | Impairment of receivables Estimate of impairment of receivables Total | Note | 2023/24 R'000 | 2022/23 R'000 482 482 |









| | | Note | 2023/24 R'000 | 2022/23 R'000 |
|----|---|----------|------------------|------------------|
| 15 | Investments | | | |
| | Non-Current | | | |
| | Shares and other equity (List investments at cost) | | | |
| | | | | |
| | Total | | - | |
| | | | 2023/24 | 2022/23 |
| | | Note | R'000 | R'000 |
| | Securities other than shares | Annex 2A | | |
| | (List investments at cost) | | | |
| | T .(.) | | | - |
| | Total | | - | |
| | Total non-current investments | | - | |
| | | | | |
| | | | | |
| | | Note | 2023/24 R'000 | 2022/23 R'000 |
| | Analysis of non current investments | Note | 1,000 | K 000 |
| | Opening balance | | - | - |
| | Additions in cash | | | - |
| | Disposals for cash | | | - |
| | Non-cash movements Closing balance | | | - |
| | | | - | |
| | | | | |
| | | | 2023/24 | 2022/23 |
| | 15.1 Impairment of investments | Note | R'000 | R'000 |
| | 15.1 Impairment of investments Estimate of impairment of investments | | | - |
| | Total | | • | - |
| | | | | |
| | | | 0000/04 | 0000/00 |
| | | Note | 2023/24 R'000 | 2022/23 R'000 |
| 16 | Loans | Note | 11 000 | 11000 |
| | Public corporations | | - | - |
| | Higher education institutions | | - | - |
| | Foreign governments | | - | - |
| | Private enterprises Non-profit institutions | | - | - |
| | Staff loans | | - | - |
| | Total | | - | |
| | | | | |
| | | | 2023/24 | 2022/23 |
| | | Note | R'000 | R'000 |
| | Analysis of Balance | | | |
| | Opening balance | | - | - |
| | New Issues | | | - |
| | Repayments | | | - |
| | Write-offs Closing balance | | <u> </u> | |
| | Violing Multito | | - | · |









| | 16.1 | Impairment of loans | Note | 2023/24 R'000 | 2022/23 R'000 |
|----|-----------|--|---------------------------|------------------|------------------|
| | | Estimate of impairment of loans | | | - |
| | | Total | | <u> </u> | <u> </u> |
| | | | | 2023/24 | 2022/23 |
| | | | Note | R'000 | R'000 |
| 17 | Voted F | unds to be surrendered to the Revenue Fund | | | |
| | Opening | | | 51,428 | 38,959 |
| | Prior per | | <u>17.2</u> | | |
| | As restat | | | 51,428 | 38,959 |
| | | from statement of financial performance (as restated) | | 33,682 | 51,428 |
| | | authorised expenditure for current year nds not requested/not received | 1 1 | | - |
| | | ed to retained revenue to defray excess expenditure (Parliament/Legislatures ONLY) | <u>1.1</u> <u>17.1</u> | - | - |
| | | ng the year | <u></u> | -51,428 | -38,959 |
| | Closing | | | 33,682 | <u> </u> |
| | closing | | | 00,002 | 01,420 |
| | | | | 2023/24 | 2022/23 |
| | | | Note | R'000 | R'000 |
| | 17.1 | Voted funds/(Excess expenditure) transferred to the retained funds (Parliament/Legis | <u>17</u> | | |
| | | Opening balance | | | - |
| | | Transfer from the statement of financial performance | | | - |
| | | Transfer from Departmental Revenue to defray excess expenditure | <u>19</u> | | - |
| | | Closing balance | | | - |
| | 17.2 | Prior period error | Note | | 2022/23 |
| | | | noit | | R'000 |
| | | Nature of prior period error | <u>17</u> | | |
| | | Relating to 20WW/XX (affecting the opening balance) | <u></u> | | - |
| | | | | | |
| | | | | l | |
| | | Relating to 2022/23 | | ŗ | - |
| | | | | | |
| | | | | l | |
| | | Total | | | <u> </u> |
| | | | | 2023/24 | 2022/23 |
| | 17.3 | Reconciliation of unspent conditional grants | Note | R'000 | R'000 |
| | | Total conditional grants received | <u>1.2</u> | 202,498 | 215,861 |
| | | Total conditional grants spent | | -182,056 | -181,284 |
| | | Unspent conditional grants to be surrendered | | 20,442 | 34,577 |
| | | Less: Paid to the Provincial Revenue Fund by Provincial department | | г | - |
| | | Approved for rollover Not approved for rollover | | | - |
| | | Due by the Provincial Revenue Fund | | 20,442 | 34,577 |
| | | | | | |









| 18 | Statutor | y Appropriation to be surrendered to the Revenue Fund | Note | 2023/24 R'000 | 2022/23 R'000 |
|----|----------------------|---|-------------|------------------|------------------|
| 10 | Opening Prior per | balance | <u>18.1</u> | - | - |
| | As restat | | <u>10.1</u> | | - |
| | | from Statement of Financial Performance (as restated) | | - | - |
| | Statutory | Appropriation not requested / not received | <u>2</u> | - | - |
| | | ing the year | | | - |
| | Closing | balance | | <u> </u> | - |
| | | | | | |
| | 18.1 | Prior period error | Note | | 2022/23 R'000 |
| | | Nature of prior period error | <u>18</u> | | |
| | | Relating to 20WW/XX (affecting the opening balance) | | - | - |
| | | | | | |
| | | Relating to 2022/23 | | - | |
| | | | | | |
| | | Total | | | - |
| | | | | 2023/24 | 2022/23 |
| | | | Note | R'000 | R'000 |
| 19 | | nental revenue and NRF Receipts to be surrendered to the Revenue Fund | | | |
| | Opening Prior per | | 10.1 | 29 | 25 |
| | As restat | | <u>19.1</u> | 29 | 25 |
| | | from Statement of Financial Performance (as restated) | | 2,690 | 1,314 |
| | | enue included in appropriation | | 1,000 | 700 |
| | | from aid assistance | <u>4</u> | | - |
| | | to voted funds to defray expenditure (Parliament/Legislatures ONLY) | <u>17.1</u> | | - |
| | | ing the year | | -3,687 | -2,010 |
| | Closing | balance | | 32 | 29 |
| | R32 thou | isand is revenue collected for commissions for insurance to paid over to Treasury | | | |
| | 19.1 | Prior period error | Note | | 2022/23 |
| | | | | | R'000 |
| | | Nature of prior period error | <u>19</u> | | |
| | | Relating to 20WW/XX (affecting the opening balance) | | Г | - |
| | | | | | |
| | | | | L | |
| | | Relating to 2022/23 | | L | |
| | | Relating to 2022/23 | | [| |
| | | Relating to 2022/23 | | [| |
| | Include o | | | [| |









| | | Note | R'000 | R'000 |
|----|---|-------------|---------|---------|
| 20 | Bank Overdraft | | | |
| | Consolidated Paymaster General Account | | | - |
| | Fund requisition account | | | - |
| | Overdraft with commercial banks (Local) | | | - |
| | Overdraft with commercial banks (Foreign) | | | - |
| | Total | | - | - |
| | | | | |
| | | | | |
| | | | 2023/24 | 2022/23 |
| | | Note | R'000 | R'000 |
| 21 | Payables - current | | | |
| | Amounts owing to other entities | | - | - |
| | Advances received | <u>21.1</u> | - | - |
| | Clearing accounts | <u>21.2</u> | - | - |
| | Other payables | <u>21.3</u> | 81 | 268 |
| | Total | | 81 | 268 |
| | | | | |

R81 thousand is inclusive of amount of 16 thousand payable to Public Works for rentals and R65 thousand for GHS payable to officials.

| 21.1 | Advances received National departments Provincial departments Public entities Other institutions Total | Note 21 Annex 8B Annex 8B Annex 8B | 2023/24 R'000 - - - - - - | 2022/23 R'000 - - - - - - - - |
|------|---|--|--|--|
| 21.2 | Clearing accounts (Identify major categories, but list material amounts) | Note <u>21</u> | 2023/24 R'000 | 2022/23 R'000 - |

| т | otal |
|---|------|
| | υιαι |

| | | Note | 2023/24 R'000 | 2022/23 R'000 |
|------|--|-----------|------------------|------------------|
| 21.3 | Other payables | <u>21</u> | | |
| | (Identify major categories, but list material amounts) | | | |
| | | | | - |
| | Sal:GEHS refund | | 65 | 131 |
| | Sal:Income Tax | | - | 130 |
| | Sal:Pension fund | | - | 6 |
| | Public Works | | 16 | 1 |
| | | | | - |
| | Total | | 81 | 268 |





-

-





| | | | | One to two years | 202 Two to three years | 3/24 Older than three years | Total | 2022/23 Total |
|----|------------|--|-------------------|------------------|------------------------------|-----------------------------------|------------------|------------------|
| | Develo | · · · · · · · · · · · · · · · · · · · | Note | R'000 | R'000 | R'000 | R'000 | R'000 |
| 22 | | s – non-current owing to other entities | | | | | - | - |
| | | s received | <u>22.1</u> | | | | - | - |
| | Other page | yables | <u>22.2</u> | | | | - | <u> </u> |
| | Total | | | <u> </u> | • | · · | - | - |
| | | | | | | | | |
| | | | | | | Note | 2023/24 R'000 | 2022/23 R'000 |
| | 22.1 | Advances received | | | | <u>22</u> | 11 000 | 1,000 |
| | | National departments | | | | Annex 8B | - | - |
| | | Provincial departments | | | | Annex 8B | - | - |
| | | Public entities Other institutions | | | | <u>Annex 8B</u> Annex 8B | - | - |
| | | Total | | | | Alliex ob | - | |
| | | | | | | = | | |
| | | | | | | | 2023/24 | 2022/23 |
| | | | | | | Note | R'000 | R'000 |
| | 22.2 | Other payables | | | | <u>22</u> | | |
| | | (Identify major categories, but | list material amo | unts) | | | | |
| | | | | | | | | - |
| | | Total | | | | _ | | <u> </u> |
| | | IUlai | | | | - | - | <u> </u> |

Include discussion where deemed relevant

| 23 | Note Net cash flow available from operating activities | 2023/24 R'000 | 2022/23 R'000 |
|----|--|------------------|------------------|
| 23 | Net surplus/(deficit) as per Statement of Financial Performance | 36,372 | 52,742 |
| | Add back non cash/cash movements not deemed operating activities | -11,796 | -6,610 |
| | (Increase)/decrease in receivables | 55 | -0,010 |
| | | 55 | -17 |
| | (Increase)/decrease in prepayments and advances | - | - |
| | (Increase)/decrease in other current assets | 407 | - |
| | Increase/(decrease) in payables – current | -187 | 250 |
| | Proceeds from sale of capital assets | | - |
| | Proceeds from sale of investments | | - |
| | (Increase)/decrease in other financial assets | - | - |
| | Expenditure on capital assets | 42,451 | 33,426 |
| | Surrenders to Revenue Fund | -55,115 | -40,969 |
| | Surrenders to RDP Fund/Donor | | - |
| | Voted funds not requested/not received | | - |
| | Statutory Appropriation not requested/not received | | - |
| | Own revenue included in appropriation | 1,000 | 700 |
| | Other non-cash items | | - |
| | Net cash flow generated by operating activities | 24,576 | 46,132 |









| | | | | Note | 2023/24 R'000 | 2022/23 R'000 |
|----|----------|---------------------------------------|------------------------|----------|------------------|------------------|
| 24 | Reconci | iliation of cash and cash equivalents | for cash flow purposes | | | |
| | Consolid | lated Paymaster General account | | | 33,602 | 51,292 |
| | Fund rec | quisition account | | | - | - |
| | Cash ree | ceipts | | | - | - |
| | Disburse | ements | | | - | - |
| | Cash on | hand | | | - | - |
| | Cash wit | th commercial banks (Local) | | | - | - |
| | Cash wit | th commercial banks (Foreign) | | | - | - |
| | Total | | | | 33,602 | 51,292 |
| | | | | Note | 2023/24 R'000 | 2022/23 R'000 |
| 25 | Conting | ent liabilities and contingent assets | | | | |
| | 25.1 | Contingent liabilities | | | | |
| | | Liable to | Nature | | | |
| | | Motor vehicle guarantees | Employees | Annex 3A | | - |
| | | Housing loan guarantees | Employees | Annex 3A | | - |

| r louenig louir guaranteee | = | | | |
|--|---|----------|-------|-----|
| Other guarantees | | Annex 3A | | - |
| Claims against the department | | Annex 3B | 184 | 171 |
| Intergovernmental payables | | Annex 5 | 829 | 713 |
| Environmental rehabilitation liability | | Annex 3B | | - |
| Other | | Annex 3B | | - |
| Total | | | 1,013 | 884 |
| | | | | |

Claims against the department are referred to State Attorney and are being dealt with. Intergovermental payables - unconfirmed balances from Department of Justice and Department of Econ. Dev.

| 25.2 | Contingent assets Nature of contingent asset | Note | 2023/24 R'000 | 2022/23 R'000 |
|------|---|------|------------------|------------------|
| | | - | | - - |
| | Total | - | <u> </u> | - |

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

| 26 Capital commitments | Note | 2023/24 R'000 | 2022/23 R'000 |
|--------------------------------------|------|------------------|------------------|
| Buildings and other fixed structures | | 15,388 | 37,707 |
| Heritage assets | | - | - |
| Machinery and equipment | | - | - |
| Specialised military assets | | - | - |
| Land and subsoil assets | | - | - |
| Biological assets | | - | - |
| Intangible assets | | - | - |
| Total | | 15,388 | 37,707 |









| | | | | 2023/24 R'000 | 2022/23 R'000 |
|---|---|---------|-----------------|------------------|------------------|
| | s and payables not recognised | | | | |
| 27.1 | Accruals Listed by economic classification | 30 days | 30+ days | Total | Total |
| | Goods and services | 9,291 | 5,283 | 14,574 | 3,746 |
| | Interest and rent on land | 5,251 | 0,200 | | |
| | Transfers and subsidies | | | | - |
| | Capital assets | | | | - |
| | Other | | | - | - |
| | Total | 9,291 | 5,283 | 14,574 | 3,746 |
| | | | | 2023/24 | 2022/23 |
| Listod b | by programme level | | Note | R'000 | R'000 |
| | ment and Administration | | Note | 8,369 | 3,289 |
| Cultural / | | | | 257 | 416 |
| | and Archives | | | 237 | 41 |
| - | ind Recreation | | | 5,927 | |
| | | | _ | | |
| Total | | | _ | 14,574 | 3,746 |
| 27.2 | Payables not recognised | | 2023/24 | | 2022/23 |
| | Listed by economic classification | 30 days | 30+ days | Total | Total |
| | | R'000 | R'000 | R'000 | R'000 |
| | Goods and services | 7,283 | 1,456 | 8,739 | 2,554 |
| | Interest and rent on land | | | - | - |
| | Transfers and subsidies | 300 | | 300 | - |
| | Capital assets | 2,801 | | 2,801 | 35 |
| | Other | | | - | - |
| | Total | 10,384 | 1,456 | 11,840 | 2,589 |
| | | | | 2023/24 | 2022/23 |
| Listed b | by programme level | | Note | R'000 | R'000 |
| | ment and Administration | | | 6,241 | 276 |
| Cultural / | | | | 1,069 | 30 |
| | and Archives Services | | | 2,847 | 217 |
| | | | | 1,683 | 2,066 |
| Sports & | | | | | |
| Sports & Total | | | - | 11,840 | 2,589 |
| Total | discussion where deemed relevant | | - | 11,840 | 2,589 |
| Total | | | - | 11,840 | 2,589 |
| Total Include o | | | | | |
| Total Include o | discussion where deerned relevant | | Note Annex 5 | 2023/24 | 2022/23 |
| Total Include of Included Confirme | discussion where deerned relevant d in the above totals are the following: | | | 2023/24 R'000 | 2022/23 R'000 |

* Confirmed balances with departments - Amount of R879 thousand excludes an amount of R 4 thousand that relates to Compensation of employees that has been diclosed in note 28 as part of Other









| | | | 2023/24 | 2022/23 |
|----|--------------------|------|---------|---------|
| | | Note | R'000 | R'000 |
| 28 | Employee benefits | | | |
| | Leave entitlement | | 16,611 | 17,452 |
| | Service bonus | | 6,514 | 5,736 |
| | Performance awards | | - | - |
| | Capped leave | | 6,940 | 7,284 |
| | Other | | 1,685 | 594 |
| | Total | | 31,750 | 31,066 |
| | | | | |

Leave entitlment of R16 611 million includes negative leave of -R78 thousand. *Other consists of:- Long service award amounting to R349 thousand and Inter Dept claims to R 4 thousand. - Backdated salaries to R1.3 million and R21 thousand overtime accrual

| | | 2023/24 | 2022/23 |
|---|---------|---------|---------|
| Included in the above totals are the following: | Note | R'000 | R'000 |
| Confirmed balances with departments | Annex 5 | 4 | - |
| Confirmed balances with other government entities | Annex 5 | | - |
| Total | | 4 | - |

Confirmed balance with departments is costs relating to COE of transferred officials to other departments

29 Lease commitments

29.1 Operating leases

| 2023/24 | 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 | | | 9,723 | 2,642 | 12,365 |
| Later than 1 year and not later than 5 years | | | | 2,786 | 2,786 |
| Later than five years | | | | | - |
| Total lease commitments | - | - | 9,723 | 5,428 | 15,151 |
| 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 | - | - | | - | - |
| Total lease commitments | - | | 10,358 | 2,467 | 12,825 |

Amount of Machinery and Equipment "Not later that 1 year" includes R2 590 million Photocopier and R52 thousand Cellphones, "Later than 1 year and not later than 5 years" for 2023 24 includes Photocopier of R2 771 million and Cellphones of R 15 thousand.

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).

| | | 2023/24 R'000 | 2022/23 R'000 |
|--|----------|------------------|------------------|
| Rental earned on sub-leased assets Total | <u>3</u> | <u> </u> | <u> </u> |

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.









29.2 Finance leases **

| 2023/24 | 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 | | | | | - |
| Total lease commitments | - | | | - | - |
| 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 then five weeks | | | | | |
| Later than five years | - | | | - | - |

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

| | | | | | 2023/24 R'000 | 2022/23 R'000 |
|------|--|-----------------------------|-------|--|-------------------------|------------------|
| | Rental earned on sub-leased assets | | | 3 | | - |
| | Total | | | | - | - |
| 29.3 | Operating lease future revenue | | | | | |
| | 2023/24 | 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 | | | | | - |
| | Total operating lease revenue receivable | - | | | - | - |
| | 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 | - | | | - | |
| | Total operating lease revenue receivable | - | | | - | |

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

| | | | Note | 2023/24 R'000 | 2022/23 R'000 |
|----|-----------|---|------|------------------|------------------|
| 30 | | departmental revenue | | | |
| | Tax reve | | | | - |
| | | goods and services other than capital assets | | | - |
| | | enalties and forfeits | | | - |
| | Interest, | dividends and rent on land | | | - |
| | Sale of c | apital assets | | | - |
| | Transact | ions in financial assets and liabilities | | | - |
| | Transfers | s received | | | - |
| | Other | | | | |
| | Total | | | - | |
| | | | | | |
| | | | | 2023/24 | 2022/23 |
| | | | Note | R'000 | R'000 |
| | 30.1 | Analysis of accrued departmental revenue | | | |
| | | 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) | | | - |
| | | Closing balance | | - | <u> </u> |







31

32

Department of Arts, Culture, Sports and Recreation



| | | Note | R'000 | R'000 |
|-----------|--|-----------------------------------|--------------------|---------|
| 30.2 | Accrued department revenue written off | | | |
| | Nature of losses | | | |
| | (Group major categories, but list material items) | | | |
| | Total | | | - |
| | | | 2023/24 | 2022/23 |
| | | Note | R'000 | R'000 |
| 30.3 | Impairment of accrued departmental revenue | | | |
| | Estimate of impairment of accrued departmental revenue | | | - |
| | Total | | | - |
| | | | 2023/24 | 2022/23 |
| | | Note | R'000 | R'000 |
| Unautho | rised, Irregular and Fruitless and wasteful expenditure | | | |
| Unauthor | ised expenditure | | | - |
| Irregular | expenditure | | 6,400 | 32,394 |
| Fruitless | and wasteful expenditure | | 60 | 79 |
| Total | | | 6,460 | 32,473 |
| Irrogular | Expanditure Opening Balance adjusted to P22 204 due to a P1 million derect | comition Fruitless and Wasteful o | xpenditure Opening | |

Irregular Expenditure Opening Balance adjusted to R32 394 due to a R1 million derecognition. Fruitless and Wasteful expenditure Opening balance of R79 thousand adjusted due to derececognition of expenditure of R21 thousand.

| | Note | 2023/24 R'000 | 2022/23 R'000 |
|--|------|------------------|------------------|
| Related party transactions | | | |
| Revenue received | | | |
| Tax revenue | | - | - |
| Sales of goods and services other than capital assets | | - | - |
| Fines, penalties and forfeits | | - | - |
| Interest, dividends and rent on land | | - | - |
| Sales of capital assets | | - | - |
| Transactions in financial assets and liabilities | | - | - |
| Transfers received | | - | - |
| Total | | | - |
| Payments made | | | |
| Compensation of employees | | | - |
| Goods and services | | | - |
| Interest and rent of land | | | - |
| Expenditure for capital assets | | | - |
| Payments for financial assets | | | - |
| Transfers and subsidies | | | |
| Total | | <u> </u> | - |
| | | | |
| | | 2023/24 | 2022/23 |
| | Note | R'000 | R'000 |
| Year end balances arising from revenue/payments | | | |
| Receivables from related parties | | | - |
| Payables to related parties Total | | | |
| lotal | | | - |
| | | 2023/24 | 2022/23 |
| | Note | 2023/24 R'000 | 2022/23 R'000 |
| Loans to/from related parties | Note | K 000 | K 000 |
| Non-interest bearing loans to/(from) | | | _ |
| Interest bearing loans to/(from) | | | |
| Total | | | - |
| | | | |
| | | 2023/24 | 2022/23 |
| | Note | R'000 | R'000 |
| Other | | | |
| Guarantees issued/received | | | - |
| List other contingent liabilities between department and related party | | | |
| 3 | | | - |
| Total | | | - |
| | | | |
| | | 2023/24 | 2022/23 |
| | Note | R'000 | R'000 |
| In-kind goods and services (provided)/received | | | |
| | | | |
| List in kind goods and services between department and related party | | | |
| · · · · | | | - |
| | | | |
| Total | | - | - |

List related party relationships and the nature thereof

The following are related parties of the Department. The related parties which are within the control of the MEC includes. 1. Klein Marico, Donkervleit and Noyons Recreation centres - Trading Entities 2. Mmabana Arts, Cultural & Sports Foundation - Schedule 3c Public Entity 3. Provincial Heritage Resource Agency, Sports academy, Provincial Language Committee, Provincial Geographic Committee, Sports confederation - Departmental Agencies/Committees 4. The following are also related to the Department due to budgets - National Department of Sports, Arts and Culture, and all Provincial Departments.









| | | 2023/24 R'000 | 2022/23 R'000 |
|----|--|------------------|------------------|
| 33 | Key management personnel | | |
| | Political office bearers (provide detail below) | 2,147 | 2,096 |
| | Officials: | - | - |
| | Head of Department | 1,798 | 1,744 |
| | | 4,264 | 3,442 |
| | Departmental management committee | 17,098 | 15,876 |
| | Family members of key management personnel | 1,016 | 985 |
| | Total | 26,323 | 24,143 |
| | | 2023/24 R'000 | 2022/23 R'000 |
| | Key management personnel (Parliament/Legislatures) | | |
| | Speaker to Parliament/the Legislature | | - |
| | Deputy Speaker to Parliament/the Legislature | | - |
| | Secretary to Parliament/ the Legislature | | - |
| | Deputy Secretary | | - |
| | Chief Financial Officer | | - |
| | Legal Advisor | | - |
| | Other | | - |
| | Total | - | - |

* 1x Director act as Chief Director from April 2023 to October 2023. * 1x District Director act as Chief Director from Nov 2023 to Dec 2023. *2x Deputy Directors acting as Directors for DMC. 1* Deputy Director seconded to Director in office of the MEC. 1* Director seconded from Education to act as Chief Director: Sports & Recreation from 01 March 2024 but no expenditure incurred by the department as at the 31 March 2024. Expenditure for 1* Director seconded to Mmabana Arts excluded from the Note

34 Public Private Partnership

| | Note | 2023/24 R'000 | 2022/23 R'000 |
|--|------|------------------|------------------|
| Concession fee received | | - | - |
| Base fee received | | | - |
| Variable fee received | | | - |
| Other fees received please specify | | | - |
| | | | - |
| Unitary fee paid | | | |
| Fixed component | | | - |
| Indexed component | | | - |
| | | | |
| Analysis of indexed component | | - | · . |
| Compensation of employees | | | - |
| Goods and Services(excluding lease payments) | | | - |
| Operating leases | | | - |
| Interest | | | - |
| Capital/(Liabilities) | | - | - |
| Tangible rights | | | - |
| Intangible rights | | | _ |
| Property | | | _ |
| Plant and equipment | | | _ |
| Loans | | | _ |
| Louito | | | |
| Other | | - | |
| Prepayments and advances | | | - |
| Pre-production obligations | | | - |
| Other obligations | | | - |
| | | | |

Any guarantees issued by the department are disclosed in Note on Contingent Liabilities

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









| | | | | Note | 2023/24 R'000 | 2022/23 R'000 |
|----|---|--------------------------|-------------------|-------------------|----------------------|------------------|
| 35 | Impairment (Other than receivables, accrued departmen Please specify | tal revenue, loans and i | investments) | | | |
| | Total | | | - | <u> </u> | - |
| | | | | Note | 2023/24 R'000 | 2022/23 R'000 |
| 36 | Provisions | | | | | |
| | Southey Library | | | | 349 | 1,222 |
| | Reagile Library | | | | - | 150 |
| | Hartebeespoort dam | | | | 152 | 152 |
| | Lethabong | | | | 1,288 | 1,288 |
| | Mmatau | | | | 321 | - |
| | Manthe | | | | 553 | 905 |
| | Wolmaranstard | | | | 800 | 246 |
| | Dinokana Library & Sebolelo/Madibe a makgabana | | | | 1,100 | 500 |
| | Tlapeng Modular Library | | | | - | 75 |
| | Migdol Modular Library | | | | - | 85 |
| | Labour Dispute :Molefi v ACSR | | | _ | - | 1,083 |
| | Total | | | _ | 4,563 | 5,706 |
| | 36.1 Reconciliation of movement in provisions - 202 | 23/24 | | | | |
| | Southy ,Re | eagile ,Haartebees & blr | naranstard,Mmatin | d Migdol modularF | acilities and Labour | Total provisions |
| | | R'000 | R'000 | R'000 | R'000 | R'000 |
| | Opening balance | 2,812 | 246 | 660 | 1,988 | 5,706 |
| | Increase in provision | | 875 | 600 | | 1,475 |
| | Settlement of provision Unused amount reversed | -1,023 | | -160 | -1,435 | -2,618 - |

| Reimbursement expected from third party change in provision due to change in estimation of inputs | | | | |
|---|-------|-------|-------|--|
| Closing balance | 1,789 | 1,121 | 1,100 | |
| | | | | |

Reconciliation of movement in provisions - 2022/23

| Southy ,R | eagile ,Haartebees & bra | 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 | - | - | - | - | - |
| Change in provision due to change in estimation | -224 | - | - | - | -224 |
| Closing balance | 2,812 | 246 | 660 | 1,988 | 5,706 |

Labour Dispute amounting to R1 083 has been transferred to Payables

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.





553

4,563





37 Non-adjusting events after reporting date

Include an estimate of the financial effect of the subsequent non-adjusting events or a statement that such an estimate cannot be made. 2023/24

-

R'000

Number

Valua

Total

Include discussion here where deemed relevant

38 Movable Tangible Capital Assets

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

| | Opening balance R'000 | Value adjustments R'000 | Additions R'000 | Disposals R'000 | Closing balance R'000 |
|---------------------------------------|--------------------------|-------------------------------|--------------------|--------------------|--------------------------|
| | 1,000 | 1000 | 11 000 | 11 000 | 1000 |
| HERITAGE ASSETS | 40 | | - | - | 40 |
| Heritage assets | 40 | | | | 40 |
| MACHINERY AND EQUIPMENT | 43,938 | | 24,008 | 390 | 67,556 |
| Transport assets | 222 | | 19,913 | | 20,135 |
| Computer equipment | 18,260 | | 2,431 | | 20,691 |
| Furniture and office equipment | 14,666 | | 1,390 | 137 | 15,919 |
| Other machinery and equipment | 10,790 | | 274 | 253 | 10,811 |
| SPECIALISED MILITARY ASSETS | | | - | | - |
| Specialised military assets | - | | | | - |
| BIOLOGICAL ASSETS | | - | - | - | |
| Biological assets | - | | | | - |
| TOTAL MOVABLE TANGIBLE CAPITAL ASSETS | 43,978 | - | 24,008 | 390 | 67,596 |

Included in Additions is an amount of Cash Additions of R9 356 m and Non Cash Additions of R14 652 m for White fleet(Section 42). Amount of R 6 thousand is legal books Procured at 2020 - 2021 Financial year (Asset on separate excel spreadsheet).

Movable Tangible Capital Assets under investigation

| | Number | value |
|--|--------------|-------|
| Included in the above total of the movable tangible capital assets per the asset register are assets that investigation: | it are under | R'000 |
| Heritage assets | | |
| Machinery and equipment | 63 | 1,492 |
| Specialised military assets | | |
| Biological assets | | |

Assets under investigation have been analysed by the Asset Loss Control Committee and recommendations made for further steps to be ta









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38.2 Minor assets

| | Specialised military assets | Intangible assets | Heritage assets | Machinery and equipment | Biological assets | Total |
|-------------------------------------|--------------------------------|-----------------------|---------------------|----------------------------|-------------------|--------|
| | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 |
| Opening balance | - | - | - | 14,264 | - | 14,264 |
| Value adjustments | | | | | | - |
| Additions | | | | 49 | | 49 |
| Disposals | | | | 559 | | 559 |
| TOTAL MINOR CAPITAL ASSETS | - | - | - | 13,754 | - | 13,754 |
| | Specialised military assets | Intangible assets | Heritage assets | Machinery and equipment | Biological assets | Total |
| Number of R1 minor assets | | | | 1,475 | | 1,475 |
| Number of minor assets at cost | | | | 8,019 | | 8,019 |
| IUTAL NUMBER OF MINUR | - | - | - | 9,494 | <u> </u> | 9,494 |
| linor Capital Assets under invest | igation | | | | | |
| | J | | | | Number | Value |
| ncluded in the above total of the i | minor capital assets pe | er the asset register | are assets that are | under | | R'000 |
| nvestigation: | | | | | | |

Intangible assets Heritage assets Machinery and equipment

Biological assets

Assets under investigation have been analysed by the Asset Loss Control Committee and recommendations made for further steps to be taken. 6x stolen assetS case reported to SAPS.

Minor assets

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

| | Specialised military assets | Intangible assets | Heritage assets | Machinery and equipment | Biological assets | Total |
|----------------------------|-----------------------------|-------------------|-----------------|----------------------------|-------------------|----------|
| | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 |
| Opening balance | - | - | - | 13,729 | - | 13,729 |
| Prior period error | - | - | - | - | - | - |
| Additions | - | - | - | 535 | - | 535 |
| Disposals | - | - | - | - | - | - |
| TOTAL MINOR CAPITAL ASSETS | - | - | - | 14,264 | - | 14,264 |
| Disposals | - | - | | - | | <u>-</u> |

| | 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 |
| TOTAL NUMBER OF MINOR ASSETS | - | - | - | 9,942 | - | 9,942 |

| 38.2.1 | Prior period error | Note | 2022/23 R'000 |
|--------|---|------|------------------|
| | Nature of prior period error | | |
| | Relating to 20WW/XX (affecting the opening balance) | | |
| | | | |
| | Relating to 2022/23 | | <u> </u> |
| | | | |







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38.3 Movable tangible capital assets written off

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

| | Specialised military assets | Intangible assets Heritage asset | | Machinery and equipment | Biological assets | Total |
|-------------------------------------|--------------------------------|----------------------------------|-----------------|----------------------------|-------------------|-------|
| | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 |
| Assets written off | | | | | | |
| TOTAL MOVABLE ASSETS VRITTEN OFF | - | - | - | - | - | |
| NOVABLE CAPITAL ASSETS V | | EAR ENDED 31 MAR | 2011 2023 | | | |
| | Specialis- | | 011 2025 | | | |
| | ed military | Intangible assets | Heritage assets | Machinery and equipment | Biological assets | Total |
| | | | | | | |
| | assets | | | R'000 | R'000 | R'000 |

| | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 |
|-------------------------------------|-------|-------|-------|-------|-------|-------|
| Assets written off | - | - | - | - | - | - |
| TOTAL MOVABLE ASSETS WRITTEN OFF | - | - | - | - | - | - |

Movable tangible capital assets: Capital Work-in-progress

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

| CAPITAL WORK-IN-PROGRESS FOR THE YEAR ENDE | Note | Opening Balance 1 April 2023 | Current Year WIP | Ready for use (Assets to the AR) / Contracts terminated | Closing Balance 31 March 2024 |
|---|------------|---------------------------------|---------------------|--|----------------------------------|
| | Annexure 7 | R'000 | R'000 | R'000 | R'000 |
| Heritage assets Machinery and equipment Specialised military assets Biological assets TOTAL | | - - - - - | - - - - | - - - - - | : |
| Payables not recognised relating to Capital WIP | | | | 2023/24 R'000 | 2022/23 R'000 |

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

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

| | Note | Opening Balance | Prior period error | Current Year WIP | Ready for use (Assets to the AR) / Contracts terminated | Closing Balance 31 March 2023 |
|-----------------------------|------------|-----------------|-----------------------|---------------------|--|----------------------------------|
| | Annexure 7 | R'000 | R'000 | R'000 | R'000 | R'000 |
| Heritage assets | | - | - | - | - | - |
| Machinery and equipment | | - | - | - | - | - |
| Specialised military assets | | - | - | - | - | - |
| Biological assets | | - | - | - | - | - |
| TOTAL | | - | - | - | - | - |

39 Intangible Capital Assets

| Intangible Capital Assets | | | | |
|---|--------------------------------|-----------------|-----------|-----------------|
| MOVEMENT IN INTANGIBLE CAPITAL ASSETS PER AS | SET REGISTER FOR THE YEAR ENDE | D 31 MARCH 2024 | | |
| | Opening balance | Additions | Disposals | Closing balance |
| | | | | |
| | R'000 | R'000 | R'000 | R'000 |
| | | | | |
| SOFTWARE | - | | | - |
| | | | | |
| MASTHEADS AND PUBLISHING TITLES | - | | | - |
| | | | | |
| PATENTS, LICENCES, COPYRIGHT, BRAND NAMES, | | | | - |
| TRADEMARKS | | | | |
| | | | | |
| RECIPES, FORMULAE, PROTOTYPES, DESIGNS, MODELS | - | | | - |
| WODELS | | | | |
| SERVICES AND OPERATING RIGHTS | _ | | | |
| Services Arb of Eranno Riomo | | | | |
| TOTAL INTANGIBLE CAPITAL ASSETS | | - | - | |
| | | | | |









Intangible Capital Assets under investigation

| | Number | Value |
|---|--------|-------|
| Included in the above total of the intangible capital assets per the asset register are assets that are under investigation: | | 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 2022/23

39.1 MOVEMENT IN INTANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2023

| | Opening balance R'000 | Prior period error R'000 | Additions R'000 | Disposals R'000 | Closing balance R'000 |
|--|--------------------------|--------------------------------|--------------------|--------------------|--------------------------|
| SOFTWARE | - | - | - | - | - |
| MASTHEADS AND PUBLISHING TITLES | - | - | - | - | - |
| PATENTS, LICENCES, COPYRIGHT, BRAND NAMES, TRADEMARKS | - | - | - | - | - |
| RECIPES, FORMULAE, PROTOTYPES, DESIGNS, MODELS | - | - | - | - | - |
| SERVICES AND OPERATING RIGHTS | - | - | - | - | - |
| TOTAL INTANGIBLE CAPITAL ASSETS | - | - | - | - | - |
| 39.1.1 Prior period error | | | Note | | 2022/23 R'000 |
| Nature of prior period error Relating to 20WW/XX (affecting the opening bal | lance) | | | | - |
| Relating to 2022/23 | | | | | - |

Total

Intangible capital assets: Capital Work-in-progress

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

| | Note | Opening Balance 1 April 2023 | Current Year WIP | Ready for use (Assets to the AR) / Contracts terminated | Closing Balance 31 March 2024 |
|-------------------|------------|---------------------------------|---------------------|--|----------------------------------|
| | Annexure 7 | R'000 | R'000 | R'000 | R'000 |
| Intangible assets | | - | - | - | |
| TOTAL | | - | - | - | <u> </u> |
| | | - | | | |

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]

Total





2022/23

R'000

2023/24

R'000





Value

R'000

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

| | Note | Opening Balance | Prior period error | Current Year WIP | Ready for use (Assets to the AR) / Contracts terminated | Closing Balance 31 March 2023 |
|-------------------|------------|-----------------|-----------------------|---------------------|--|----------------------------------|
| | Annexure 7 | R'000 | R'000 | R'000 | R'000 | R'000 |
| Intangible assets | | - | - | - | - | |
| TOTAL | | - | - | - | - | <u> </u> |

40 Immovable Tangible Capital Assets

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

| | Opening balance R'000 | Additions R'000 | Disposals R'000 | Closing balance R'000 |
|---|--------------------------|--------------------|--------------------|--------------------------|
| BUILDINGS AND OTHER FIXED STRUCTURES | 210,065 | 49,214 | 4,068 | 255,211 |
| Dwellings | - | | | - |
| Non-residential buildings | 202,319 | 48,721 | | 251,040 |
| Other fixed structures | 7,746 | 493 | 4,068 | 4,171 |
| | | | | |
| HERITAGE ASSETS | 2,115 | - | - | 2,115 |
| Heritage assets | 2,115 | | | 2,115 |
| LAND AND SUBSOIL ASSETS Land Mineral and similar non-regenerative resources | - - - - | - | | - - - |
| TOTAL IMMOVABLE TANGIBLE CAPITAL ASSETS | 212,180 | 49,214 | 4,068 | 257,326 |

Included in the Additions amount of R 49 214 million, is an amount for Non-residential buildings of R 48 721 (R3 182 million Cash and R45 -

Immovable Tangible Capital Assets under investigation Number Included in the above total of the immovable tangible capital assets per the asset register are assets that are under investigation: Buildings and other fixed structures

Buildings and other fixed structures Heritage assets Land and subsoil assets

Provide reasons why assets are under investigation and actions being taken to resolve matters

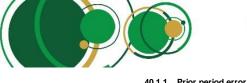
Movement for 2022/23

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

| | Opening balance | Prior period error | Additions | Disposals | Closing balance |
|--|-----------------|-----------------------|-----------|-----------|-----------------|
| | R'000 | R'000 | R'000 | R'000 | R'000 |
| BUILDINGS AND OTHER FIXED STRUCTURES | 227,462 | -115 | 31,286 | 48,568 | 210,065 |
| Dwellings | - | | - | - | - |
| Non-residential buildings | - | 202,319 | - | - | 202,319 |
| Other fixed structures | 227,462 | -202,434 | 31,286 | 48,568 | 7,746 |
| HERITAGE ASSETS | 2,115 | - | - | - | 2,115 |
| Heritage assets | 2,115 | | - | - | 2,115 |
| LAND AND SUBSOIL ASSETS | - | - | - | - | |
| Land | - | | - | - | - |
| Mineral and similar non-regenerative resources | - | | - | - | - |
| TOTAL IMMOVABLE TANGIBLE CAPITAL ASSETS | 229,577 | -115 | 31,286 | 48,568 | 212,180 |









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| 40.1.1 | Prior period error | Note | 2022/23 R'000 |
|--------|--|------|------------------|
| | Nature of prior period error | | |
| | Prior year 2021/22 | | -115 |
| | | | -115 |
| | Relating to 2022/23 | | 202,319 |
| | Non Residential Buildings(Libraries and Sports Facilities) | | 202,319 |
| | Total | | 202,204 |

Immovable tangible capital assets: Capital Work-in-progress 40.2 CAPITAL WORK-IN-PROGRESS AS AT 31 MARCH 2024

| | Note | Opening Balance 1 April 2023 | Current Year WIP | Ready for use (Assets to the AR) / Contracts terminated | Closing Balance 31 March 2024 |
|--------------------------------------|------------|---------------------------------|---------------------|--|----------------------------------|
| | Annexure 7 | R'000 | R'000 | R'000 | R'000 |
| Heritage assets | | 1,459 | 1,282 | - | 2,741 |
| Buildings and other fixed structures | | 55,154 | 28,137 | 45,539 | 37,752 |
| Land and subsoil assets | | - | - | - | - |
| TOTAL | | 56,613 | 29,419 | 45,539 | 40,493 |
| | | | | , | |

Include discussion here where deemed relevant

| | 2023/24 | 2022/23 |
|--|---------|---------|
| Payables not recognised relating to Capital WIP | R'000 | R'000 |
| [Amounts relating to progress certificates received but not paid at year end and therefore not included in capital work-in-progress] | | - |
| | | - |
| | | - |
| | | - |

CAPITAL WORK-IN-PROGRESS AS AT 31 MARCH 2023

Total

| | Note | Opening Balance | Prior period error | Current Year WIP | Ready for use (Assets to the AR) / Contracts terminated | Closing Balance 31 March 2023 |
|--------------------------------------|------------|-----------------|-----------------------|---------------------|--|----------------------------------|
| | Annexure 7 | R'000 | 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 | | - | - | - | - | - |
| TOTAL | | 62,867 | - | 20,878 | 27,132 | 56,613 |

Immovable tangible capital assets written off

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

| | Buildings and other fixed structures | Heritage assets | Land and subsoil assets | Total |
|---|--|------------------------------|-------------------------|----------------|
| | R'000 | R'000 | R'000 | R'000 |
| mmovable assets written off | | | | |
| OTAL IMMOVABLE CAPITAL ASSETS WRITTEN OFF | - | - | - | |
| MMOVABLE CAPITAL ASSETS WRITTEN OFF FOR T | HE YEAR ENDED 31 MA | ARCH 2023 | | |
| | HE YEAR ENDED 31 MA Buildings and other fixed structures | ARCH 2023 Heritage assets | Land and subsoil assets | Total |
| | Buildings and other | | | Total R'000 |
| | Buildings and other fixed structures | Heritage assets | subsoil assets | |









| | | | | | 2023/24 | 2022/23 |
|----|-----------------------|--|--------------------------------|--------------------|---------------------------------|-------------|
| | Immovak Unsurve | ele capital assets (additional information) ayed land | Estimated completion date | Note Annexure 9 | Area | Area |
| | | | completion date | | | - |
| b | Propert Land pa | ies deemed vested | | Annexure 9 | Number | Number |
| | Facilitie | | | | | |
| | Schools Clinics | | | | | - |
| | Hospitals | | | | | - |
| | Office b Dwelling | | | | | - |
| | Storage | | | | | - |
| | Other | | | | | - |
| с | Facilitie Schools | s on unsurveyed land | Duration of use | Annexure 9 | Number | Number |
| | Clinics | | | | | - |
| | Hospitals Office b | | | | | - |
| | Dwelling | s | | | | - |
| | Storage Other | facilities | | | | - |
| | | | | | | |
| c | Schools | s on right to use land | Duration of use | Annexure 9 | Number | Number - |
| | Clinics Hospitals | | | | | - |
| | Office b | | | | | - |
| | Dwelling Storage | | | | | - |
| | Other | | | | | - |
| е | Agreem | ent of custodianship | | Annexure 9 | Number | Number |
| | Land pa Facilitie | | | | | - |
| | Schools | 5 | | | | - |
| | Clinics Hospitals | | | | | - |
| | Office b | uildings | | | | - |
| | Dwelling Storage | | | | | - |
| | Other | | | | | - |
| 41 | Principal | -agent arrangements | | | | |
| | | | | | 2023/24 | 2022/23 |
| | 41.1 | Department acting as the principal | | | R'000 | R'000 |
| | | North West Academy of Sports | | | 685 | 4,591 |
| | | | | | | - |
| | | Total | | | 685 | 4,591 |
| | North We | est Academy of Sports procured medical services for athlete | s on behalf of the Department. | | | |
| | 41.2 | Department acting as the agent | | | | |
| | | | | | 0000/04 | 2022/23 |
| | 41.2.1 | Revenue received for agency activities | | | 2023/24 R'000 | R'000 |
| | | Include a list of the entities for which the department acts a | as an arrent and the amounts | | | |
| | | received for these agency duties | | | | - |
| | | | | | | - |
| | | Total | | | <u> </u> | - |
| | 41.2.2 | Reconciliation of funds and disbursements - 2023/24 | | | | |
| | | | | Total funds | Expenditure | |
| | | Category of revenue/expenditure per arrangement | | received | incurred against funds | |
| | | | | R'000 | R'000 | |
| | | Total | - | | <u> </u> | |
| | | | - | | | |
| | | Reconciliation of funds and disbursements - 2022/23 | | | | |
| | | Category of revenue/expenditure per arrangement | | Total funds | Expenditure incurred against | |
| | | | | received R'000 | funds R'000 | |
| | | | | | | |
| | | Total | - | | · · · | |

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.









41.2.3 Reconciliation of carrying amount of receivables and payables - 2023/24 Receivables Less: Write-Cash received Revenue principal is entitled to Opening balance offs/settlements/ on behalf of Closing balance principal waivers R'000 R'000 R'000 R'000 R'000 Name of entity TOTAL Payables Expenses Cash paid on incurred on Opening balance behalf of Closing balance behalf of the principal principal R'000 R'000 R'000 R'000 Name of entity TOTAL Reconciliation of carrying amount of receivables and payables - 2022/23 Receivables Less: Write-Revenue Cash received principal is offs/settlements/ on behalf of Closing balance Opening balance entitled to waivers principal R'000 R'000 R'000 R'000 R'000 Name of entity TOTAL Payables Expenses Cash paid on incurred on Opening balance . behalf of Closing balance behalf of the principal principal R'000 R'000 R'000 R'000 Name of entity TOTAL 42 Changes in accounting estimates and Changes in accounting policies 42.1 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 Value derived R-value impact using the of change in estimate using the original amended estimate estimate Accounting estimate change 1: Provide a description of the change in estmate Line item 1 affected by the change Line item 2 affected by the change Line item 3 affected by the change Line item 4 affected by the change Line item 5 affected by the change Value derived Value derived **R-value impact** using the of change in using the original amended estimate estimate estimate Accounting estimate change 2: Provide a description of the change in estmate Line item 1 affected by the change Line item 2 affected by the change Line item 3 affected by the change Line item 4 affected by the change



Line item 5 affected by the change







| | | | | | Value derived using the original estimate | Value derived using the amended estimate | R-value impact of change in estimate | |
|------|---|---|--------------------|--|---|---|--|--|
| | the chan Line item Line item Line item | ing estimate change 3: Provide a ge in estmate 1 affected by the change 2 affected by the change 3 affected by the change 4 affected by the change 5 affected by the change | a description of | | | | | |
| 42.2 | Change | s in accounting policies | | | | | | |
| 42.2 | Ghange | s in accounting policies | | Opening Balance before the change 1 April 2022 | Adjustment to opening balance | Restated opening Balance after the change 1 April 2022 | Adjustment for 2022/23 | Restated closing Balance 31 March 2023 |
| | Nature of policy | of change in accounting | Note | R'000 | R'000 | R'000 | R'000 | R'000 |
| | | e lease assets | | | | | | |
| | | Tangible Capital Assets | 38 | | | - | | - |
| | | le Capital Assets ble Tangible Capital Assets | 39 40 | | | | | - |
| | minoval | sio rangibio ouprai riscolo | 40 | | | - | | - |
| 43 | requirem the end o | nple: Included in the opening be ents whereby assets under fina of the lease term. The change in eriod errors | ance leases are r | ecorded by a departme | nt at the commencer | | | |
| | | | | | Note | Amount bef error correction | Prior period error | Restated amount |
| | 43.1 | Correction of prior period er | rors | | | R'000 | R'000 | R'000 |
| | | Revenue: (e.g. Annual appro assistance, etc.) | priation, Departi | mental revenue, Aid | | | | - |
| | | Net effect | | | | - | - | - |
| | | Provide a description of the n | ature of the prior | period error as well as | why the correction v | was required | | |
| | | Expenditure: (e.g. Compensa | ation of employe | | - | · | | |
| | | services, Tangible capital ass | | | | | | |
| | | Remuneration of committee me Compensation of Employees (| |) | | 47 263,564 | -47 -15 | - 263,549 |
| | | Transfers and Subsidies (Note | | | | 199,431 | 15 | 199,446 |
| | | | | | | | | - |
| | | | | | | | | |
| | | Net effect | | | | 463,042 | -47 | 462,995 |
| | | Prior period error relates to co 5 and Note 9 was a correction | | | | usand paid to RMC (| Chairperson. Note | |
| | | Assets: (e.g. Receivables, In revenue, Movable tangible ca | | | | | | |
| | | Other fixed structure (Note 40) | | | | 210,180 | -202,434 | 7,746 |
| | | Libraries (Non residential build Computer Equipment | iings) Note 40 | | | - 18,233 | 202,319 27 | 202,319 18,260 |
| | | Furniture and Office Equipmer | nt | | | 14,922 | -256 | 14,666 |
| | | Other Machinery and Equipme | ent | | | 10,561 | 229 | 10,790 |
| | | | | | | | | - |
| | | Net effect | | | | 253,896 | -115 | |
| | | The correction on economic c | | | | | | |
| | | | | | ssets is to angri with | ISCOA | | |
| | | Liabilities: (e.g. Payables cur Commitments, Provisions, et | | ls to be surrendered, | | | | |
| | | | | | | | | - |
| | | Net effect | | | | | | |
| | | Provide a description of the n | ature of the prior | period error as well as | why the correction v | vas required | | |
| | | Other: (e.g. Unauthorised ex fruitless and wasteful expend | | ılar expenditure, | | | | |
| | | Irregular Expenditure | | | | 33,394 | -1,000 | 32,394 |
| | | Fruitless and Wasteful Expend | liture | | | 100 | -21 | 79 |

Net effect

Irregular Expenditure prior year adjustment due to a R1 million derecognition. Fruitless and Wasteful expenditure Opening balance to R79 thousand by R21 thousand for prior year





32,473

-1,021

33,494





44 INVENTORIES (Effective from date determined in a Treasury instruction) 44.1 Inventories for the year ended 31 March 2024

| | Note | Insert major category R'000 | Insert major category R'000 | Insert major category R'000 | Insert major category R'000 | Total R'000 |
|--|-------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|----------------|
| | Annexure 6 | | | | | |
| 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 | d (Paid current year, i | received prior year) | | | | - |
| Add/(Less): Adjustments | | | | | | |
| Closing balance | | - | - | - | - | |

| Inventories for the year ended 31 March 2023 | | | | | |
|--|--------------------------|--------------------------|--------------------------|--------------------------|-------|
| | Insert major category | Insert major category | Insert major category | Insert major category | Total |
| Note | R'000 | R'000 | R'000 | R'000 | R'000 |
| Annexure 6 | | | | | |
| 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, | r - | - | - | - | - |
| Add/(Less): Adjustments | - | - | - | - | - |
| Closing balance | - | - | - | - | - |
| | | | | | |

44.2 Land parcels held for Human Settlement

| 44.2 Land parcels neid for Human Settlement | | |
|---|---------|---------|
| | 2023/24 | 2022/23 |
| Note | R'000 | R'000 |
| Annexure 6 | | |
| 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 | | - |
| Closing balance | - | - |
| | | |

44.3 Work in progress for the year ended 31 March 2024

| 44.5 | Note | Opening balance R'000 | Additions during year R'000 | (Ready for use / Suspended) R'000 | Closing balance R'000 |
|-----------|-------------|--------------------------|-----------------------------------|---|--------------------------|
| | Annexure 6 | | | | |
| Clearing | 1 | | | | - |
| Infrastru | icture | | | | - |
| Structur | e of houses | | | | - |
| Adjustm | ents | | | | |
| Total | | - | - | - | - |
| | | - | | | |

| Work in progre | ess 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 |
| | Annexure 6 | | | | |
| Clearing | | - | - | - | - |
| Infrastructure | | - | - | - | - |
| Structure of houses | | - | - | - | - |
| Adjustments | | - | - | - | |
| Total | | - | - | - | - |
| | | | | | |
| | | | | | |

| 44.4 Houses ready for use | 0 (1) | 0000/0/ | 0 - 11 | 0000/00 |
|--|--------------|------------------|---------------|------------------|
| Note Annexure 6 | Quantity | 2023/24 R'000 | Quantity | 2022/23 R'000 |
| Opening balance | | | | |
| Add/(Less): Adjustments to prior year balances | | | | - |
| Add: Ready for use in current year | | | | - |
| Less: Issued to beneficiaries | | | | - |
| Add/(Less): Adjustments | | | | - |
| Closing balance | - | - | - | - |
| | | | | |







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Department of Arts, Culture, Sports and Recreation



NORTH WEST: ARTS, CULTURE, SPORT AND RECREATION

Notes to the Annual Financial Statements

STATEMENT OF CONDITIONAL GRANTS RECEIVED

| | | GR | ANT ALLOCATI | ON | | | SP | PENT | | 202 | 2/23 |
|--|--|------------|---------------------|----------------------|--------------------|-------------------------------------|----------------------------------|---------------------------|--|----------------------------|----------------------------------|
| | Division of Revenue Act/Provincial | 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 |
| NAME OF GRANT | Grants | | | | | • | | | | | |
| | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 | % | R'000 | R'000 |
| CommunityLibraryConditional Grant | 152,451 | 14,250 | -11,000 | | 155,701 | 155,701 | 135,891 | 19,810 | 87.3% | 166,321 | 132,749 |
| Expanded Public Work Program (EPWP) | | | | | | | | | 92.9% | | |
| Grant | 1,960 | | -191 | | 1,769 | 1,769 | 1,644 | 125 | | 2,106 | 1,856 |
| | | | | | | | | | 98.9% | | |
| Mass Participation and Development Grant | 48,101 | | -3,073 | | 45,028 | 45,028 | 44,521 | 507 | | 47,434 | 46,679 |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | 202,512 | 14,250 | -14,264 | | 202,498 | 202,498 | 182,056 | 20,442 | | 215,861 | 181,284 |

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.

Underspending on Lib Conditional Grant - due to ongoing projects







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Department of Arts, Culture, Sports and Recreation



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

STATEMENT OF CONDITIONAL GRANTS AND OTHER TRANSFERS TO MUNICIPALITIES

| | | | | 2023/24 | | | | 2022 | /23 |
|--------------------------------|--------------------------------|------------|-------------|--------------------|--------------------|-------------------|--|--------------------------------|--------------------|
| | | GRANT AL | LOCATION | | | TRANSFER | | | |
| NAME OF MUNICIPALITY | DoRA and other transfers | Roll Overs | Adjustments | Total Available | Actual Transfer | Funds Withheld | Re- allocations by National Treasury or National Department | DoRA and other transfers | Actual Transfer |
| | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 |
| MAFIKENG MUNICIPALITY | 1,775 | | | 1,775 | 1,775 | - | | 2,400 | 1,900 |
| DITSOBOTLA MUNICIPALITY | - | | | - | | - | | 865 | 865 |
| RUSTENBURG MUNICIPALITY | 1,784 | | | 1,784 | 1,784 | - | | 2,412 | 1,709 |
| MOSESKOTANE MUNICIPALITY | 1,200 | | | 1,200 | 1,200 | - | | 1,149 | 1,149 |
| KGETLENG RIVER MUNICIPALITY | 1,600 | | | 1,600 | 1,597 | 3 | | 1,259 | 1,259 |
| MORETELE MUNICIPALITY | 1,036 | | | 1,036 | 1,036 | - | | 992 | 992 |
| BRITS/MADIBENG MUNICIPALITY | 1,200 | | | 1,200 | 1,200 | - | | 1,149 | 1,149 |
| MATLOSANA MUNICIPALITY | 950 | | | 950 | 950 | - | | 910 | 910 |
| MAQUASSI MUNICIPALITY | 1,043 | | | 1,043 | 1,043 | - | | 1,349 | 999 |
| LEKWA-TEEMANEMUNICIPALITY | 939 | | | 939 | 939 | - | | 899 | 899 |
| GREATER TAUNG MUNICIPALITY | 1,097 | | | 1,097 | 1,097 | - | | 1,051 | 1,051 |
| MAMUSAMUNICIPALITY | 1,621 | | | 1,621 | 1,621 | - | | 1,553 | 1,553 |
| NALEDI MUNICIPALITY | - | | | - | | - | | - | - |
| JB MARKSMUNICIPALITY | - | | | - | | - | | - | - |
| KAGISANO MOLOPO MUNICIPALITY | 971 | | | 971 | 971 | - | | - | - |
| RAMOTSHERE MOILOA MUNICIPALITY | 270 | | | 270 | - | 270 | | - | - |
| RATLOU MUNICIPALITY | 1,684 | | | 1,684 | 1,684 | - | | - | - |
| | 17,170 | - | - | 17,170 | 16,897 | 273 | - | 15,988 | 14,435 |

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 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.









NORTH WEST: ARTS, CULTURE, SPORT AND RECREATION

Annexures to the Annual Financial Statements

Annexure 1A

STATEMENT OF CONDITIONAL GRANTS AND OTHER TRANSFERS TO MUNICIPALITIES

| | | GRANT AL | LOCATION | | | TRANSFER | | | SPE | | 2022 | 2/23 | |
|------------------------------|--------------------------------|------------|-------------|--------------------|--------------------|-------------------|--|---------------------------------------|------------------------------------|------------------|---|--------------------------------|--------------------|
| NAME OF MUNICIPALITY | 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 | 1,775 | | | 1,775 | 1,775 | | | 1,775 | | | 0.0% | 2,400 | 1,900 |
| DITSOBOTLAMUNICIPALITY | • | | | - | | | | - | | | | 865 | 865 |
| RUSTENBURGMUNICIPALITY | 1,784 | | | 1,784 | 1,784 | - | | 1,784 | | - | | 2,412 | 1,709 |
| MOSESKOTANEMUNICIPALITY | 1,200 | | | 1,200 | 1,200 | | | 1,200 | | | | 1,149 | 1,149 |
| KGETLENG RIVERMUNICIPALITY | 1,600 | | | 1,600 | 1,597 | 3 | | 1,597 | | 3 | | 1,259 | 1,259 |
| MORETELEMUNICIPALITY | 1,036 | | | 1,036 | 1,036 | | | 1,036 | | | | 992 | 992 |
| BRITS'MADIBENG MUNICIPALITY | 1,200 | | | 1,200 | 1,200 | - | | 1,200 | | - | | 1,149 | 1,149 |
| MATLOSANAMUNICIPALITY | 950 | | | 950 | 950 | - | | 950 | | - | | 910 | 910 |
| MAQUASSI MUNICIPALITY | 1,043 | | | 1,043 | 1,043 | | | 1,043 | | | | 1,349 | 999 |
| LEKWA-TEEMANE MUNICIPALITY | 939 | | | 939 | 939 | - | | 939 | | - | | 899 | 899 |
| GREATER TAUNG MUNICIPALITY | 1,097 | | | 1,097 | 1,097 | - | | 1,097 | | - | | 1,051 | 1,051 |
| MAMUSAMUNICIPALITY | 1,621 | | | 1,621 | 1,621 | - | | 1,621 | | - | | 1,553 | 1,553 |
| NALEDIMUNICIPALITY | | | | - | | | | - | | | | | |
| BMARKSMUNICIPALITY | | | | - | | | | - | | | | | |
| KAGISANOMOLOPOMUNICIPALITY | 971 | | | 971 | 971 | | | 971 | | | | | |
| RAMOTSHEREMOILOAMUNICIPALITY | 270 | | | 270 | • | 270 | | • | | 270 | | | |
| RATLOUMUNICIPALITY | 1,684 | | | 1,684 | 1,684 | | | 1,684 | | | | | |
| | | | | | | | | | | | | | |
| Total | 17,170 | - | - | 17,170 | 16,897 | 273 | • | 16,897 | • | 273 | | 15,988 | 14,435 |

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 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.









NORTH WEST: ARTS, CULTURE, SPORT AND RECREATION Annexures to the Annual Financial Statements

ANNEXURE 1B

STATEMENT OF TRANSFERS TO DEPARTMENTAL AGENCIES AND ACCOUNTS

| | | TRANSFER | ALLOCATION | | TRAN | ISFER | 202 | 2/23 |
|---|----------|------------|-------------|-----------|----------|----------------------|--------------|----------|
| | Adjusted | Roll Overs | Adjustments | Total | Actual | % of Available | Final Budget | Actual |
| | budget | | | Available | Transfer | funds transferred | | Transfer |
| DEPARTMENTAL AGENCY/ACCOUNT | | | | | | | | |
| | R'000 | R'000 | R'000 | R'000 | R'000 | % | R'000 | R'000 |
| Mmabana Art, Culture and Sports Foundation | 133,177 | | | 133,177 | 133,177 | 100.0% | 136,109 | 136,109 |
| Skills Development Levy | 300 | | | 300 | 300 | 100.0% | 287 | 87 |
| NW Provincial Heritage Resources Authority (PHRA) | 2,670 | | | 2,670 | 2,670 | 100.0% | 3,211 | 2,358 |
| Klein Marico COE & Good and Services | 9,863 | | | 9,863 | 9,566 | 97.0% | 9,553 | 9,528 |
| Boxing SA | 350 | | | 350 | 350 | 100.0% | 1,342 | 1,342 |
| Noyons Recreation Center | 2,000 | | | 2,000 | 1,590 | 79.5% | 2,300 | 2,255 |
| Donkervliet Recreation Center | 5,000 | | | 5,000 | 4,391 | 87.8% | 4,913 | 4,912 |
| NW Language Committee | 1,423 | | | 1,423 | 1,423 | 100.0% | - | - |
| NW Geographical Names | 1,500 | | | 1,500 | 553 | 36.9% | - | - |
| Total | 156,283 | - | - | 156,283 | 154,020 | - · | 157,715 | 156,591 |









NORTH WEST: ARTS, CULTURE, SPORT AND RECREATION Annexures to the Annual Financial Statements

ANNEXURE 1F

STATEMENT OF TRANSFERS TO NON-PROFIT INSTITUTIONS

| | | | ALLOCATION | | | DITURE | 2022/23 | |
|---|--------------------|------------|-------------|--------------------|--------------------|--|--------------|--------------------|
| NON-PROFIT INSTITUTIONS | 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 |
| Transfers | | | 11000 | | | 70 | | |
| NPI: SetIhatIhwe Heritage Site | - | | | - | | | 221 | 22 |
| NPI: Ikageng Museum | 889 | | | 889 | 889 | 100.0% | 277 | 27 |
| NPI: Library for The Blind | 1,200 | | | 1,200 | 1,200 | 100.0% | 1,000 | 1,00 |
| NPI: HC Bosman Museum | 289 | | | 289 | 289 | 100.0% | 277 | 27 |
| NPI: Pub house for creative writers | 1,494 | | | 1,494 | 1,494 | 100.0% | 1,450 | 1,45 |
| NPI:Kerksdorp Cult Hist Mesuem (City of Matlosana) | 231 | | | 231 | 231 | 100.0% | 478 | 47 |
| NPI: NW Provincial Recration Council | 1,658 | | | 1,658 | 1,658 | 100.0% | 1,775 | 1,77 |
| NPI: NW Academy Sport Commission | 9,866 | | | 9,866 | 9,566 | 97.0% | 10,560 | 10,56 |
| NPI: NW Federation of community centre | 1,162 | | | 1,162 | 1,162 | 100.0% | 1,092 | 1,09 |
| NPI:Soul Africa Foundation (Rusty Rocks) | 285 | | | 285 | 150 | 52.6% | 1,200 | 1,20 |
| NPI: TTTFoundation NPC | 487 | | | 487 | - | 0.0% | 1,000 | 1,00 |
| NPI:Kraaipan Museum | 58 | | | 58 | 58 | 100.0% | 6 | 1,00 |
| NPI:Sport Council | 986 | | | 986 | 986 | 100.0% | 1,453 | 1,45 |
| NPI:South African Football Association (SAFA) | 300 | | | - 300 | 300 | 100.078 | 1,400 | 1,40 |
| | - | | | - | - | | | |
| NPI:Mahikeng International Film Festival (MIFF) NPC | - | | | - | - | | 100 | (|
| NPI:Cultural & Creative Industry FED NW | - | | | - | - | | 100 | 10 |
| NPI: Tucospace NPC | - | | | - | - | | - | |
| NPI:Boo Rachwene EDC | - | | | - | - | | 100 | 1(|
| NPI:Lola Projects Research and Promo | - | | | - | - | | 100 | 10 |
| NPI: Bokone Bophirima Create Workers | - | | | - | - | | 100 | 10 |
| NPI: Galaletsang Foundation NPC | - | | | - | - | | 4,500 | 4,50 |
| N12 Ultra Marathon NPC | 2,200 | | | 2,200 | 2,200 | 100.0% | - | |
| 1erksdorp Museum | - | | | - | - | | - | |
| Vo2C Institute NPC | 100 | | | 100 | 100 | 100.0% | - | |
| KEMELO FOUNDATION | 150 | | | 150 | 150 | 100.0% | - | |
| NPI:SHANDI EVENTSCREW | 70 | | | 70 | 70 | 100.0% | - | |
| NPI:KASI MOVEMENT | 100 | | | 100 | | 0.0% | - | |
| LETHATHE ENTERTAINMENT | 150 | | | 150 | - | 0.0% | - | |
| REJUNIVATING MEDIA | 100 | | | 100 | - | 0.0% | - | |
| NNASRASA NORTH WEST | 2,000 | | | 2,000 | 2,000 | 100.0% | - | |
| KAMOENTLE FOUNATION | 150 | | | 150 | - | 0.0% | - | |
| LONG TFOUNDATION | 150 | | | 150 | 150 | 100.0% | - | |
| HONEYBEE HAVEN | 150 | | | 150 | 150 | 100.0% | - | |
| | 23,925 | - | | - 23,925 | 22,503 | - | 26,789 | 26,77 |
| Subsidies | 20,920 | - | - | 20,920 | 22,000 | - | 20,709 | 20,77 |
| | | | | - | | | | |
| | | | | | | _ | | |
| | - | - | - | - | - | - | - | |
| otal | 23,925 | | | 23,925 | 22,503 | _ | 26,789 | 26,77 |









NORTH WEST: ARTS, CULTURE, SPORT AND RECREATION Annexures to the Annual Financial Statements

ANNEXURE 1G

STATEMENT OF TRANSFERS TO HOUSEHOLDS

| | | TRANSFER | ALLOCATION | | EXPEN | DITURE | 2022 | /23 |
|----------------|--------------------|------------|-------------|--------------------|--------------------|--|--------------|--------------------|
| | Adjusted Budget | Roll Overs | Adjustments | Total Available | Actual Transfer | % of Available funds transferred | Final Budget | Actual Transfer |
| HOUSEHOLDS | R'000 | R'000 | R'000 | R'000 | R'000 | % | R'000 | R'000 |
| Transfers | | | | | | | | |
| Leave Gratuity | 2,739 | | | 2,739 | 1,548 | 56.5% | 1,626 | 1,610 |
| Injury on Duty | 107 | | | 107 | 8 | 7.5% | 2 | 2 |
| | | | | - | | | | |
| | 2,846 | - | - | 2,846 | 1,556 | - | 1,628 | 1,612 |
| Subsidies | | | | | | - | | |
| | | | | - | | | | |
| | | | | - | | | | |
| | | | | - | | _ | | |
| | - | - | - | - | - | - | - | - |
| Total | 2,846 | - | - | 2,846 | 1,556 | - | 1,628 | 1,612 |









NORTH WEST: ARTS, CULTURE, SPORT AND RECREATION

Annexures to the Annual Financial Statements

ANNEXURE 1K STATEMENT OF ACTUAL MONTH

STATEMENT OF ACTUAL MONTHLY EXPENDITURE PER GRANT

| GRANT TYPE | APRIL | MAY | JUN | JUL | AUG | SEPT | OCT | NOV | DEC | JAN | FEB | MAR | |
|--|-------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|---------|
| | 2023 | 2023 | 2023 | 2023 | 2023 | 2023 | 2023 | 2023 | 2023 | 2024 | 2024 | 2024 | TOTAL |
| | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 |
| Community Library Conditional Grant | 5,030 | 8,550 | 10,856 | 11,205 | 14,165 | 14,741 | 8,466 | 14,538 | 11,844 | 9,762 | 9,194 | 17,540 | 135,891 |
| Expanded Public Work Program (EPWP) | 57 | | 198 | 484 | 731 | 486 | (463) | 607 | (198) | (75) | 325 | (508) | 1,644 |
| Mass Participation and Development Grant | | 1,485 | 9,360 | 5,055 | 8,517 | 5,389 | 4,487 | 2,989 | 2,029 | 3,216 | 1,360 | 634 | 44,521 |
| | | | | | | | | | | | | | - |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| Total | 5,087 | 10,035 | 20,414 | 16,744 | 23,413 | 20,616 | 12,490 | 18,134 | 13,675 | 12,903 | 10,879 | 17,666 | 182,056 |









NORTH WEST: ARTS, CULTURE, SPORT AND RECREATION Annexures to the Annual Financial Statements

ANNEXURE 3B

STATEMENT OF CONTINGENT LIABILITIES AS AT 31 MARCH 2024

| NATURE OF LIABILITY | Opening balance 1 April 2023 R'000 | Liabilities incurred during the year R'000 | Liabilities paid/ cancelled/ reduced during the year R'000 | Liabilities recoverable (Provide details hereunder) R'000 | Closing balance 31 March 2024 R'000 |
|---|---|--|---|--|--|
| Claims against the department | K 000 | K 000 | K 000 | K 000 | K 000 |
| Breach of contract : Moinwe & Sons v CATA Moto vehicle Accident :Marungwana Moto vehicle Accident :Mohumape | 92 79 - | - - 13 | | | - 92 79 13 |
| Subtotal | 171 | 13 | - | - | - 184 |
| Environmental liability | | | | | - |
| Subtotal | | - | - | - | - |
| Other | | | | | |
| | | | | | - |
| Subtotal | | - | - | - | - |
| TOTAL | 171 | 13 | - | - | 184 |

ANNEXURE 3B (continued)

STATEMENT OF CONTINGENT LIABILITIES AS AT 31 MARCH 2024

| Nature of liabilities recoverable | Opening balance 1 April 2023 R'000 | Details of liability and recoverability | Movement during the year R'000 | Closing balance 31 March 2024 R'000 |
|-----------------------------------|---|---|---|--|
| | | | | - |
| Total | - | | - | - |

Confirmed cases from State Attorney are six Case 1 to 3 are confirmed Contigent Liabilities. Cases 4 to 6 are confirmed Debts under Receivable Note











NORTH WEST: ARTS, CULTURE, SPORT AND RECREATION Annexures to the Annual Financial Statements

ANNEXURE 4 CLAIMS RECOVERABLE

| | Confirme | d balance | Unconfirm | ed balance | Тс | otal | Cash in trans | it at year end |
|----------------------------|------------|------------|------------|------------|------------|------------|---|----------------|
| GOVERNMENT ENTITY | 31/03/2024 | 31/03/2023 | 31/03/2024 | 31/03/2023 | 31/03/2024 | 31/03/2023 | Receipt date up to six (6) working days after year end | Amount |
| | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 | | R'000 |
| DEPARTMENTS | • | | • | • | | | | |
| Department of Public Works | 82 | | | | 82 | - | | |
| | | | | | - | - | | |
| | | | | | - | - | | |
| | 82 | - | - | - | 82 | - | | |
| OTHER GOVERNMENT ENTITIES | | | | | | | | |
| | | | | | - | - | | |
| | | | | | - | - | | |
| | - | - | - | - | - | - | | |
| | | | | | | | | |
| Total | 82 | - | - | - | 82 | - | | |









NORTH WEST: ARTS, CULTURE, SPORT AND RECREATION Annexures to the Annual Financial Statements

ANNEXURE 5

INTER-GOVERNMENT PAYABLES

| | outsta | anding | outsta | anding | То | otal | 2023/2 | 24* |
|--|------------|------------|------------|------------|------------|------------|--|--------|
| GOVERNMENT ENTITY | 31/03/2024 | 31/03/2023 | 31/03/2024 | 31/03/2023 | 31/03/2024 | 31/03/2023 | Payment date up to six (6) working days before year end | Amount |
| | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 | | R'000 |
| DEPARTMENTS | | | | • | • | | , <u> </u> | |
| Current | | | | | | | | |
| National Department of Justice | - | - | 775 | 709 | 775 | 709 | | |
| NW: Community Safety and Transport | 863 | 435 | - | - | 863 | 435 | | |
| NW: Department of Health | - | 110 | - | - | - | 110 | | |
| W: Department of Public Works | 16 | 1 | - | 4 | 16 | 5 | | |
| NW: Office of the Premier | - | - | - | - | - | - | | |
| W: Department of Econ. Dev, Cons and Tourism | - | 71 | 54 | - | 54 | 71 | | |
| W: Department of Human Settlements | - | - | - | - | - | - | | |
| National Department of Home Affairs | * 3 | - | - | - | 3 | - | | |
| NW: Provincial Treasury | 1 | - | - | - | 1 | - | | |
| , | | | | | - | - | | |
| Subtotal | 883 | 617 | 829 | 713 | 1,712 | 1,330 | - | |
| | | 2 | | | , | , | - | |
| Ion-current | | | | | | | | |
| | | | | | - | - | | |
| | | | | | - | - | | |
| Subtotal | - | - | - | - | | <u>-</u> | - | |
| bubtotal | | | | | | | - | |
| otal Departments | 883 | 617 | 829 | 713 | 1,712 | 1,330 | - | |
| iotal Departments | | 017 | 025 | 715 | 1,712 | 1,550 | - | |
| OTHER GOVERNMENT ENTITY | | | | | | | | |
| Current | | | | | | | | |
| Auditor General | 1.050 | 676 | | | 1.050 | 676 | | |
| | 1,652 | 676 | - | - | 1,652 | 676 | | |
| elkom | 485 | 165 | - | - | 485 | 165 | | |
| City of Matlosana | 2 | 4 | - | - | 2 | 4 | | |
| Ditsobotla Local Municipality | - | 8 | - | - | - | 8 | | |
| RustenburgLocal Municipality | 231 | 616 | - | - | 231 | 616 | | |
| Mahikeng Local Municipality | 131 | 194 | - | - | 131 | 194 | | |
| Home Affairs: Government Printing | - | - | - | - | - | - | | |
| North West Tourism Board | - | - | - | - | - | - | | |
| National School of Government | - | - | - | - | - | - | | |
| ATR | 224 | - | - | - | 224 | - | | |
| iskom | 459 | - | - | - | 459 | - | | |
| | | | | | | | | |
| Subtotal | 3,184 | 1,663 | - | - | 3,184 | 1,663 | | |
| | | | | | | | | |
| Ion-current | | | | | | | | |
| | | | | | - | - | | |
| Subtotal | - | - | - | - | - | - | | |
| Fotal Other Government Entities | 3,184 | 1,663 | - | - | 3,184 | 1,663 | | |
| eta etas orrennen Ennes | 3,101 | .,300 | | | 3,104 | .,000 | | |
| OTAL INTERGOVERNMENTAL PAYABLES | 4,067 | 2,280 | 829 | 713 | 4,896 | 2,993 | | |
| | - | | | | | | | |









NORTH WEST: ARTS, CULTURE, SPORT AND RECREATION Annexures to the Annual Financial Statements

| INVENTORIES FOR THE YEAR ENDED 31 MARCH 2024 | Note | LIBRARY BOOKS R'000 | Clothing Materials and Accessories R'000 | Material & Supplies R'000 | Machinery and Equipment R'000 | TOTAL R'000 |
|---|----------|---------------------------|---|---------------------------------|-------------------------------------|----------------|
| Opening balance | | 249,742 | - | - | - | 249,742 |
| Add/(Less): Adjustments to prior year balances | | | | | | - |
| Add: Additions/Purchases - Cash | | 6,799 | 7,392 | - | 4,914 | 19,105 |
| Add: Additions - Non-cash | | | | | | - |
| (Less): Disposals | | | | | | - |
| (Less): Issues | | - | (7,392) | - | (4,914) | (12,306) |
| Add/(Less): Received current, not paid (Paid current year, received pri | or year) | | | | | - |
| Add/(Less): Adjustments | | | | | | - |
| Closing balance | | 256,541 | - | - | - | 256,541 |

| INVENTORIES FOR THE YEAR ENDED 31 MARCH 2023 Note | LIBRARY BOOKS R'000 | Clothing Materials and Accessories R'000 | Material & Supplies R'000 | Machinery and Equipment R'000 | TOTAL 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 |









NORTH WEST: ARTS, CULTURE, SPORT AND RECREATION Annexures to the Annual Financial Statements

| ANNEXURE 7 |
|------------|
|------------|

ANNEAURE / Movement in Capital Work-in-Progress MOVEMENT IN CAPITAL WORK-IN-PROGRESS FOR THE YEAR ENDED 31 MARCH 2024

| | Opening balance | | Current Year Capital WIP | Ready for use (Asset register) / Contract terminated | Closing balance |
|--|---|------------------------|-----------------------------|---|--|
| | R'000 | | R'000 | R'000 | R'000 |
| HERITAGE ASSETS | 1,459 | | 1,282 | - | 2,741 |
| Heritage assets | 1,459 | l | 1,282 | | 2,741 |
| MACHINERY AND EQUIPMENT Transport assets Computer equipment Furniture and office equipment | - | | | - | - - - |
| Other machinery and equipment | | | | | - |
| SPECIALISED MILITARY ASSETS Specialised military assets | - | [| - | - | - |
| BIOLOGICAL ASSETS Biological assets | - | [| - | - | - |
| BUILDINGS AND OTHER FIXED STRUCTURES | 55,154 | Г | 28,137 | 45,539 | 37,752 |
| Dwellings Non-residential buildings Other fixed structures | 30,250 24,904 | | 20,560 7,577 | 19,463 26,076 | - 31,347 6,405 |
| LAND AND SUBSOIL ASSETS | - | | - | - | - |
| Land Mineral and similar non-regenerative resources | | | | | - |
| COMPUTER SOFTWARE | | - | - | | |
| Computer Software | | l | | | - |
| MASTHEADS AND PUBLISHING TITLES Mastheads and publishing titles | - | [| - | - | - |
| TRADEMARKS Patents, Licences, Copyright, Brand names, Trademarks | - | [| | - | - |
| MODELS Recipes, formulae, prototypes, designs, models | - | [| - | - | - |
| SERVICES AND OPERATING RIGHTS | | ſ | - | - | - |
| Services and operating rights | | L | | | |
| TOTAL | 56,613 | - | 29,419 | 45,539 | 40,493 |
| MOVEMENT IN CAPITAL WORK-IN-PROGRESS FOR T | HE VEAD ENDED 24 | | | | |
| | HE TEAK ENDED 3 | WARCH 2023 | | | |
| | Opening balance | Prior period errors | Current Year Capital WIP | Ready for use (Asset register) / Contract | Closing balance |
| | Opening balance | Prior period errors | Capital WIP | (Asset register) / Contract terminated | |
| HERITAGE ASSETS | | Prior period | | (Asset register) / Contract | R'000 1,459 |
| | Opening balance R'000 | Prior period errors | Capital WIP | (Asset register) / Contract terminated | R'000 |
| HERITAGE ASSETS Heritage assets MACHINERY AND EQUIPMENT | Opening balance R'000 1,459 | Prior period errors | Capital WIP | (Asset register) / Contract terminated | R'000 1,459 |
| HERITAGE ASSETS Heritage assets | Opening balance R'000 1,459 | Prior period errors | Capital WIP | (Asset register) / Contract terminated | R'000 1,459 1,459 - |
| HERITAGE ASSETS Heritage assets MACHINERY AND EQUIPMENT Transport assets Computer equipment Furniture and office equipment Other machinery and equipment | Opening balance R'000 1,459 | Prior period errors | Capital WIP | (Asset register) / Contract terminated | R'000 1,459 1,459 - |
| HERITAGE ASSETS Heritage assets MACHINERY AND EQUIPMENT Transport assets Computer equipment Furniture and office equipment | Opening balance R'000 1,459 | Prior period errors | Capital WIP | (Asset register) / Contract terminated | R'000 1,459 1,459 - - - - - |
| HERITAGE ASSETS Heritage assets MACHINERY AND EQUIPMENT Transport assets Computer equipment Furniture and office equipment Other machinery and equipment SPECIALISED MILITARY ASSETS | Opening balance R'000 1,459 | Prior period errors | Capital WIP | (Asset register) / Contract terminated | R'000 1,459 1,459 - - - - - |
| HERITAGE ASSETS Haritage assets MACHINERY AND EQUIPMENT Transport assets Computer equipment Furniture and office equipment Other machinery and equipment SPECIALISED MILITARY ASSETS Specialised military assets BIOLOGICAL ASSETS Biological assets BUILDINGS AND OTHER FIXED STRUCTURES | Opening balance R'000 1,459 | Prior period errors | Capital WIP | (Asset register) / Contract terminated | R'000 1,459 1,459 - - - - - - - - - - - - - |
| HERITAGE ASSETS Heritage assets MACHINERY AND EQUIPMENT Transport assets Computer equipment Furniture and office equipment Other machinery and equipment SPECIALISED MILITARY ASSETS Specialised military assets BIOLOGICAL ASSETS Biological assets | Copening balance R'000 1,459 - | Prior period errors | Capital WIP R:000 | (Asset register) / Contract terminated R'000 - - - - - | R'000 1,459 1,459 - - - - - - - - - - - - - |
| HERITAGE ASSETS Heritage assets MACHINERY AND EQUIPMENT Transport assets Computer equipment Furniture and office equipment Other machinery and equipment SPECIALISED MILITARY ASSETS Specialised military assets BIOLOGICAL ASSETS Biological assets BULIDINGS AND OTHER FIXED STRUCTURES Dwellings Non-residential buildings | Copening balance R'000 1,459 - <tr< td=""><td>Prior period errors</td><td>Capital WIP R:000</td><td>(Asset register) / Contract terminated R'000 - - - - - - - - (27,132)</td><td>R'000 1,459 1,459 - - - - - - - - - - - - -</td></tr<> | Prior period errors | Capital WIP R:000 | (Asset register) / Contract terminated R'000 - - - - - - - - (27,132) | R'000 1,459 1,459 - - - - - - - - - - - - - |
| HERITAGE ASSETS Heritage assets MACHINERY AND EQUIPMENT Transport assets Computer equipment Furniture and office equipment Other machinery and equipment SPECIALISED MILITARY ASSETS Specialised military assets BIOLOGICAL ASSETS Biological assets BULDINGS AND OTHER FIXED STRUCTURES Dwellings Non-residential buildings Other fixed structures | Copening balance R'000 1,459 - <tr< td=""><td>Prior period errors</td><td>Capital WIP</td><td>(Asset register) / Contract terminated R'000 - - - - - - - - (27,132)</td><td>R'000 1,459 1,459 - - - - - - - - - - - - -</td></tr<> | Prior period errors | Capital WIP | (Asset register) / Contract terminated R'000 - - - - - - - - (27,132) | R'000 1,459 1,459 - - - - - - - - - - - - - |
| HERITAGE ASSETS Heritage assets MACHINERY AND EQUIPMENT Transport assets Computer equipment Furniture and office equipment Other machinery and equipment SPECIALISED MILITARY ASSETS Specialised military assets BIOLOGICAL ASSETS Biological assets BUILDINGS AND OTHER FIXED STRUCTURES Dwellings Non-residential buildings Other fixed structures LAND AND SUBSOIL ASSETS Land | Copening balance R'000 1,459 - <tr< td=""><td>Prior period errors</td><td>Capital WIP</td><td>(Asset register) / Contract terminated R'000 - - - - - - - - (27,132)</td><td>R'000 1,459 1,459 - - - - - - - - - - - - -</td></tr<> | Prior period errors | Capital WIP | (Asset register) / Contract terminated R'000 - - - - - - - - (27,132) | R'000 1,459 1,459 - - - - - - - - - - - - - |
| HERITAGE ASSETS Heritage assets MACHINERY AND EQUIPMENT Transport assets Computer equipment Furniture and office equipment Other machinery and equipment SPECIALISED MILITARY ASSETS Specialised military assets BIOLOGICAL ASSETS Biological assets BUILDINGS AND OTHER FIXED STRUCTURES Dwellings Non-residential buildings Other fixed structures LAND AND SUBSOIL ASSETS Land Mineral and similar non-regenerative resources | Copening balance R'000 1,459 - <tr< td=""><td>Prior period errors</td><td>Capital WIP</td><td>(Asset register) / Contract terminated R'000 - - - - - - - - (27,132)</td><td>R'000 1,459 1,459 - - - - - - - - - - - - -</td></tr<> | Prior period errors | Capital WIP | (Asset register) / Contract terminated R'000 - - - - - - - - (27,132) | R'000 1,459 1,459 - - - - - - - - - - - - - |
| HERITAGE ASSETS Heritage assets MACHINERY AND EQUIPMENT Transport assets Computer equipment Furniture and office equipment Other machinery and equipment SPECIALISED MILITARY ASSETS Specialised military assets BIOLOGICAL ASSETS Biological assets BUILDINGS AND OTHER FIXED STRUCTURES Dwellings Non-residential buildings Other fixed structures LAND AND SUBSOIL ASSETS Land Mineral and similar non-regenerative resources COMPUTER SOFTWARE Computer Software | Copening balance R'000 1,459 - <tr< td=""><td>Prior period errors</td><td>Capital WIP</td><td>(Asset register) / Contract terminated R'000 - - - - - - - - (27,132)</td><td>R'000 1,459 1,459 - - - - - - - - - - - - -</td></tr<> | Prior period errors | Capital WIP | (Asset register) / Contract terminated R'000 - - - - - - - - (27,132) | R'000 1,459 1,459 - - - - - - - - - - - - - |
| HERITAGE ASSETS Heritage assets MACHINERY AND EQUIPMENT Transport assets Computer equipment Furniture and office equipment Other machinery and equipment SPECIALISED MILITARY ASSETS Specialised military assets BIOLOGICAL ASSETS Biological assets BULDINGS AND OTHER FIXED STRUCTURES Dwellings Non-residential buildings Other fixed structures LAND AND SUBSOIL ASSETS Land Mineral and similar non-regenerative resources COMPUTER SOFTWARE Computer Software MASTHEADS AND PUBLISHING TITLES Mastheads and publishing titles | Copening balance R'000 1,459 - <tr< td=""><td>Prior period errors</td><td>Capital WIP</td><td>(Asset register) / Contract terminated R'000 - - - - - - - - (27,132)</td><td>R'000 1,459 1,459 - - - - - - - - - - - - -</td></tr<> | Prior period errors | Capital WIP | (Asset register) / Contract terminated R'000 - - - - - - - - (27,132) | R'000 1,459 1,459 - - - - - - - - - - - - - |
| HERITAGE ASSETS Heritage assets MACHINERY AND EQUIPMENT Transport assets Computer equipment Furniture and office equipment Other machinery and equipment SPECIALISED MILITARY ASSETS Specialised military assets BIOLOGICAL ASSETS Biological assets BUILDINGS AND OTHER FIXED STRUCTURES Dwellings Non-residential buildings Other fixed structures LAND AND SUBSOIL ASSETS Land Mineral and similar non-regenerative resources COMPUTER SOFTWARE Computer Software MASTHEADS AND PUBLISHING TITLES Mastheads and publishing titles TRADEMARKS Patents, Licences, Copyright, Brand names, Trademarks MODELS | Copening balance R'000 1,459 - <tr< td=""><td>Prior period errors</td><td>Capital WIP</td><td>(Asset register) / Contract terminated R'000 - - - - - - - - (27,132)</td><td>R'000 1,459 1,459 - - - - - - - - - - - - -</td></tr<> | Prior period errors | Capital WIP | (Asset register) / Contract terminated R'000 - - - - - - - - (27,132) | R'000 1,459 1,459 - - - - - - - - - - - - - |





REGREATIONAL CENTRE





1. INSTITUTIONAL PROGRAMME PERFORMANCE INFORMATION – KLEIN MARICO RECREATION CENTRE

1.1 Programme 1: MANAGEMENT AND ADMINISTRATION

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

Outcomes the programmes responds to:

- Improved governance
 - o Output indicators 1.1, 1.2, 1.3, 1.4, 1.5

Outcomes, Outputs, Output Indicators, Targets and Actual Achievements

In our effort to reach and enhance sound and ethical governance is striving towards achievement of clean audit outcome. For the past two (2) years the entity has been the recipient of unqualified audit opinion. Regular follow ups are made with relevant units to ensure compliance regarding 30 days stipulated payment period (30 days) to creditors.









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

| Outcome | Output | Output | Actual | Actual | Planned | Actual | Deviation | Comment |
|-----------|---------|-----------|------------|------------|---------|-----------|--------------|-------------------------|
| | | Indicator | Achievem | Achieve | Target | Achieve | from | on |
| | | | ent | ment | 2023/20 | ment | planned | deviation |
| | | | 2021/2022 | 2022/202 | 24 | 2023/20 | target to | S |
| | | | | 3 | | 24 | Actual | |
| | | | | | | | Achievem | |
| | | | | | | | ent for | |
| | | | | | | | 2023 | |
| | | | | | | | /2024 | |
| Improved | Improve | 1.1 Audit | Unqualifie | Unqualifie | Clean | Unqualif | 4 audit | - Annua |
| Good | d Audit | Outcome | d Audit | d Audit | Audit | ied Audit | findings | performan ce repor |
| Governanc | Opinion | | Opinion | Opinion | Opinion | Opinion | - Strategic | not |
| е | | | (2020/202 | (2021/202 | | (2022/2 | Plan and | prepared as required |
| | | | 1) | 2) | | 023). | Annual | by Section |
| | | | | | | | Performan | 55 (2a) o the PFMA |
| | | | | | | | ce plan not | |
| | | | | | | | compiled. | -Strategic plan fo |
| | | | | | | | -The entity | 2022/23 was no |
| | | | | | | | did not | prepared |
| | | | | | | | prepare | for approval |
| | | | | | | | regular, | by the E |
| | | | | | | | accurate | as require |
| | | | | | | | and | by Treasury |
| | | | | | | | complete | regulation |
| | | | | | | | performan | 5.2.1 |
| | | | | | | | ce reports | - Quarterly |
| | | | | | | | due to not | performan ce report |
| | | | | | | | having | not |
| | | | | | | | adequate | prepared |
| | | | | | | | planning | as require by |
| | | | | | | | documents | Treasury |
| | | | | | | | in place. | Regulation 5.3.1 |
| | | | | | | | Irregular | 5.5.1 |
| | | | | | | | expenditur | |
| | | | | | | | e from prior | |
| | | | | | | | years not | |







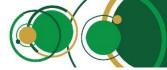


| | | | | | | ``` | |
|--|------------|-----|-----|---|---|---------------|-------------|
| | | | | | | not | |
| | | | | | | resolved. | |
| | | | | | | -No | |
| | | | | | | sufficient | |
| | | | | | | appropriat | |
| | | | | | | e evidence | |
| | | | | | | that | |
| | | | | | | disciplinary | |
| | | | | | | steps were | |
| | | | | | | taken | |
| | | | | | | against | |
| | | | | | | officials | |
| | | | | | | who had | |
| | | | | | | incurred | |
| | | | | | | irregular | |
| | | | | | | expenditur | |
| | | | | | | es required | |
| | | | | | | by section | |
| | | | | | | 38(1)(h)(iii) | |
| | | | | | | of the | |
| | | | | | | PFMA | |
| | | | | | | Llighaat | |
| | | | | | | -Highest | |
| | | | | | | quotation | |
| | | | | | | was | |
| | | | | | | elected. | |
| | | | | | | Borehole | |
| | | | | | | incorrectly | |
| | | | | | | classified | |
| | | | | | | as goods | |
| | | | | | | and | |
| | | | | | | services | |
| | | | | | | instead of | |
| | | | | | | PPE. | |
| | 1.2 | New | New | 1 | 0 | -1 | Centre is |
| | Appointm | | | | | | not |
| | ent of the | | | | | | operating |
| | board | | | | | | to |
| | | | | | | | generate |
| | | | | | | | funds to |
| | | | | | | | archive the |
| | | 1 | 1 | | | | |









| Image: Image in the second s | | | | | | | | |
|--|--|----------|------|------|------|------|------|--------------|
| I.3 Post Audit Action PlanNew NewNew I10N/A1.4 Increase in revenue %NewNew25%0-25%The centre is not fully functional to generate revenue.1.5 daysNewNew100%0N/A | | | | | | | | appointme |
| I.3 Post Audit Action PlanNew NewNew I10N/A1.4 Increase in revenue %NewNew25%0-25%The centre is not fully functional to generate revenue.1.5 30 daysNewNew100%0N/A | | | | | | | | nt of the |
| Audit Action PlanAudit Action PlanNewImage: Second seco | | | | | | | | board. |
| Audit Action PlanAudit Action PlanNewImage: Second seco | | 1.2 Post | Now | Now | 1 | 1 | 0 | Ν/Λ |
| Action PlanAction PlanNewSew25%0-25%The centre is not fully functional to generate revenue.1.4NewNew25%0-25%The centre is not fully functional to generate revenue.1.530NewNew100%100%0N/A | | | INEW | INEW | 1 | I | 0 | IN/A |
| PlanPlanNewNew25%0-25%The centre is not fully functional to generate revenue.1.4NewNew25%0-25%The centre is not fully functional to generate revenue.1.530NewNew100%100%0N/A | | Audit | | | | | | |
| 1.4NewNew25%0-25%The centre is not fully functional to generate revenue.1.530NewNew100%0N/A | | Action | | | | | | |
| Increase in revenue %Increase in revenue %Increase in revenue %Increase is not fully functional to generate revenue.1.530New daysNew100%0N/A | | Plan | | | | | | |
| Increase in revenue %Increase in revenue %Increase in revenue %Increase is not fully functional to generate revenue.1.530New daysNew100%0N/A | | | | | | | | |
| in revenue %in revenue %in in revenue %in in <td></td> <td>1.4</td> <td>New</td> <td>New</td> <td>25%</td> <td>0</td> <td>-25%</td> <td>The centre</td> | | 1.4 | New | New | 25% | 0 | -25% | The centre |
| revenue % k k k k k k generate % 1.5 30 New New 100% 100% 0 N/A | | Increase | | | | | | is not fully |
| %generate revenue.1.530NewNew100%0N/A | | in | | | | | | functional |
| 1.530NewNew100%100%0N/Adays </td <td></td> <td>revenue</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>to</td> | | revenue | | | | | | to |
| 1.5 30 New New 100% 100% 0 N/A | | % | | | | | | generate |
| days | | | | | | | | revenue. |
| days | | | | | | | | |
| | | 1.5 30 | New | New | 100% | 100% | 0 | N/A |
| payment | | days | | | | | | |
| | | payment | | | | | | |
| | | | | | | | | |

***Take note:** In the approved 2023/2024 APP on the MTF table for indicator 1.3 Post Audit Action Plan reflects 100% while the correct target is one (1) under the quarterly targets table.

Strategy to overcome areas of under performance

1.1 Develop strategic plan, annual performance plan and quarterly performance reports, implementation of consequence management. Implementation or adherence to supply chain management prescripts. To conduct internal review of asset register.

1.2 The board will be appointed in the 2024/25 financial year.

1.4 Trading entity to be refurbished and upgraded to be able to render its services.

<u>Performance in relation to Standardised Outputs and Output Indicators for Sectors with</u> <u>Concurrent Functions</u>

N/A

Significant achievement for the programme

N/A









2. PROGRAMME 2: RECREATION

Purpose: To facilitate process of participation in Recreational activities to contribute to the improvement of well-being, general health and the skills of the community

Outcomes the programmes responds to:

- Improved Recreational Services
 - o Output indicators 2.1, 2.2, 2.3, 2.4

Outcomes, Outputs, Output Indicators, Targets and Actual Achievements

The entity is poised and well positioned to deliver recreational activities across the age spectrum to address social ills and enhance social cohesion and nation building.





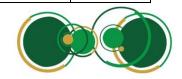




The table below shows actual achievements on outputs and output indicators:

| Outcome | Output | Output | Actual | Actual | Planned | Actual | Deviation | Comment |
|--|---|---|------------------------------|----------------------------------|-------------------------|----------------------------------|--|--|
| | Culput | Indicator | Achievem ent 2021/2022 | Achieve ment 2022/202 3 | Target 2023/20 24 | Achieve ment 2023/20 24 | from planned target to Actual Achievem ent for 2023 /2024 | on deviation s |
| Improved Recreation al Services. | Maintena nce of recreatio n facility. | 2.1 Percenta ge of recreatio n facility maintain ed. | New | New | 25% | 10% | -15% | The following maintenan ce project: were no completed due to budgetary constraints : Swimming pool, ablution blocks, roofing, ceiling and wall painting |
| | Re- skilling/tr aining of officials. | 2.2 Number of officials trained in recreatio nal program mes. | New | New | 5 | 0 | -5% | Non prioritisation recreation al programm es training |
| | Recreati onal initiatives impleme nted. | 2.3 Number of recreatio n | New | New | 8 | 0 | -8 | Lack of skilled officials a the entit |









| | initiatives | | | | | | implement |
|------------|-------------|-----|-----|---|---|----|--------------|
| | impleme | | | | | | recreation |
| | nted. | | | | | | initiatives. |
| | nica. | | | | | | initiatives. |
| Partners | 2.4 | New | New | 2 | 0 | -2 | No |
| hips | Number | | | | | | engageme |
| initiated. | of | | | | | | nt have |
| | SLA/MoU | | | | | | been made |
| | 's signed. | | | | | | between |
| | | | | | | | departmen |
| | | | | | | | tal entities |
| | | | | | | | and other |
| | | | | | | | institutions |
| | | | | | | | due to |
| | | | | | | | refurbishm |
| | | | | | | | ent of |
| | | | | | | | facilities |
| | | | | | | | that's |
| | | | | | | | underway. |
| | | | | | | | |

Strategy to overcome areas of under performance

2.1 Compile maintenance plan and action list for uncompleted projects (swimming pool, ablution blocks, roofing, ceiling and wall painting) against budget allocated.

- 2.2 Prioritisation of recreational programmes training for entity officials.
- 2.3 Implementation of recreation initiatives by entity officials.
- 2.4 The entities to engage with PROREC, for and DEDECT for signing of partnership agreement.

<u>Performance in relation to Standardised Outputs and Output Indicators for Sectors with</u> <u>Concurrent Functions</u>

N/A

Significant achievement for the programme

N/A









Report of the auditor-general to the North West Provincial Legislature on the Klein Marico Recreational Centre

Report on the financial statements

 I have reviewed the financial statements of the Klein Marico Recreational Centre set out on pages 242 to 262, which comprise the statement of financial position as at 31 March 2024, statement of financial performance, statement of changes in net assets and cash flow statement and statement of comparison of budget and actual amounts for the year then ended, as well as notes to the financial statements, including a summary of significant accounting policies.

Basis for qualified conclusion

Living resources

2. I was unable to obtain sufficient appropriate evidence for living resources due to the status of the accounting records. The entity did not maintain the register for all animals held as at 31 March 2024. Physical verification of living resources took place after the financial year end and no evidence was provided to demonstrate how management adjusted these post year end verification outcomes back to financial year end. I was unable to confirm these living resources by alternative means. Consequently, I was unable to determine whether any adjustment relating to living resources of R286 736, gains or losses from changes in fair values of R35 419 and gains or losses arising from mortalities/births of R100 577 as disclosed in note 7 to the financial statements was necessary.

Qualified conclusion

3. Based on my review, except for the possible effects of the matter described in the basis for qualified conclusion paragraph, nothing has come to my attention that causes me to believe that the financial statements are not prepared, in all material respects, in accordance with the Standards of Generally Recognised Accounting Practice (Standards of GRAP) and the requirements of the Public Finance Management Act 1 1999 (PFMA).

Material uncertainty relating to going concern

- 4. I draw attention to the matter below. My conclusion is not modified in respect of this matter.
- 5. I draw attention to note 5 to the financial statements, which indicate that 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 a realisation of assets and settlement of liabilities will occur in the ordinary course of business, As stated in note 5, these events and conditions indicate that a material uncertainty exists that may cast significant doubt on the entity's ability to continue as a going concern.









Responsibilities of the accounting officer for the financial statements

- 6. The accounting officer is responsible for the preparation and fair presentation of the financial statements in accordance with the Standards of GRAP and the requirements of the PFMA, and for such internal control as the accounting officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.
- 7. In preparing the financial statements, the accounting officer is responsible for assessing the trading 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 trading 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

- 8. 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.
- 9. 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, applying analytical procedures, and evaluating the evidence obtained.
- 10. 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

- 11. In accordance with the Public Audit Act 25 of 2004 (PAA) and the general notice issued in terms thereof, I must audit and report on 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.
- 12. I selected the following material performance indicators related to programme 2: recreation presented in the annual performance report for the year ended 31 March 2024. I selected those indicators that measure the trading entity's performance on its primary mandated functions and that are of significant national, community or public interest.
 - Percentage of recreation facility maintained
 - Number of officials trained in recreational programmes







- Number of recreation Initiatives implemented
- Number of SLA/MOUs signed
- 13. 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 trading entity's planning and delivery on its mandate and objectives.
- 14. I performed procedures to test whether:
 - the indicators used for planning and reporting on performance can be linked directly to the trading entity's mandate and the achievement of its planned objectives.
 - all the indicators relevant for measuring the trading entity's performance against its primary mandated and prioritised functions and planned objectives are included
 - 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 can be linked directly to the achievement of the indicators and are specific, time bound and measurable to ensure that it is easy to understand what should be delivered and by when, the required level of performance as well as how performance will be evaluated
 - the indicators and targets reported on in the annual performance report are the same as 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 and is comparable and understandable
 - there is adequate supporting evidence for the achievements reported and for the reasons provided for any over- or underachievement of targets.
- 15. I performed the procedures for the purpose of reporting material findings only, and not to express an assurance opinion or conclusion.
- 16. The material findings on the reported performance information for the selected material indicators are as follows:
- 17. I was unable to obtain sufficient appropriate audit evidence that clearly defined the predetermined method of collection to be used when measuring the actual achievement for the indicators listed below. This was due to insufficient measurement definitions or processes. I was unable to test whether the indicator was well defined by alternative means.

| Indicator | Target | Reported achievement |
|--|--------|----------------------|
| Percentage of recreation facility maintained | 25% | 10% |









| Number of recreation initiatives implemented | 8 | 0 |
|--|---|---|
| Number of SLA/MoUs signed | 2 | 0 |

18. I could not determine if the reasons for the differences between the reported achievements against the planned targets) were correct, as adequate supporting evidence was not provided for auditing. Consequently, I could not confirm the reliability of the reasons for the reported underachievement(s)

| Indicator | Target | Reported achievement | Underachievements |
|---|--------|-------------------------|-------------------|
| Percentage of recreation facility maintained | 25% | 10% | 15% |
| Number of officials trained in recreational programmes | 5 | `0 | 5 |
| Number of recreation initiatives implemented | 8 | 0 | 8 |
| Number of SLA/MoUs signed | 2 | 0 | 2 |

Other matter

19. I draw attention to the matters below

Achievement of planned targets

- 20. The annual performance report includes information on reported achievements against planned targets and provides explanations for over- and underachievement. This information should be considered in the context of the material findings on the reported performance information.
- 21. The table that follows provides information on the achievement of planned targets and lists the key indicators that were not achieved as reported in the annual performance report. The reasons for any underachievement of targets measures taken to improve performance are included in the annual performance report on pages **230 to 232**.









Various selected indicators

| Targets achieved: 0% Budget spent: 100% | | | | |
|--|----------------|----------------------|--|--|
| Key indicator not achieved | Planned target | Reported achievement | | |
| Percentage of recreation facility maintained | 25% | 10% | | |
| Number of officials trained in recreational programmes | 0 | 0 | | |
| Number of recreation Initiatives implemented | 0 | 0 | | |
| Number of SLA/MOUs signed. | 0 | 0 | | |

Material misstatements

22. I identified material misstatements in the annual performance report submitted for auditing. These material misstatements were in the reported performance information for programme 2: recreation. Management did not correct the misstatements and I reported material findings in this regard.

Report on compliance with legislation

- 23. 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 trading entity's compliance with legislation.
- 24. 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.
- 25. 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 trading 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.
- 26. The material findings on compliance with the selected legislative requirements, presented per compliance theme, are as follows:









Consequences management

27. 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.

Strategic planning and performance management

28. Procedures for the facilitation of effective performance monitoring, evaluation and corrective action through quarterly reports were not established, as required by treasury regulation 5.3.1.

Internal control deficiencies

- 29. 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.
- 30. The matters reported below are limited to the significant internal control deficiencies that resulted in the basis for the qualified conclusion and the findings on the selected material indicators included in the annual performance report and the findings on compliance with legislation included in this report.
- 31. Leadership did not exercise oversight responsibility regarding performance reporting as the strategic management teams did not prepare annual performance plan and quarterly performance reports that are free from material findings, supported by accurate and complete registers and portfolio of evidence.
- 32. The department did not have sufficient internal controls for instances of irregular expenditure to be investigated to ensure compliance with applicable laws and regulations.
- 33. The accounting officer did not perform adequate reviews to ensure accurate and complete financial and performance reports that are supported by reliable information

Professional ethics and quality control

- 34. I am independent of the trading 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.
- 35. 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.









Anditer Grene of

Rustenburg

31 July 2024



Auditing to build public confidence









Annexure to the auditor's report

Compliance with legislation – selected legislative requirements

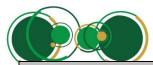
The selected legislative requirements are as follows:

| Legislation | Sections or regulations |
|--|---|
| Public Finance Management Act 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; 16A 9.1(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 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 12 of 2004 (PRECCA) | Section 34(1) & section 29 |
| Construction Industry Development Board Act 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 |











| Legislation | Sections or regulations |
|--|---|
| 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 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) |







KLEIN MARICO RECREATION CENTRE

Annual Financial Statements for the period ending 31 March 2024

| General Information | |
|---|---|
| Country of incorporation and domicile | South Africa |
| Nature of business and principal activities | Providing recreation facilities to the public |
| Business Address | JP 242 Klein Marico Recreation Centre Zeerust North West Republic of South Africa |
| Postal address | Private Bag X 140 Zeerust North West Republic of South Africa 2865 |
| Bankers | ABSA Bank |
| Auditors | Auditor General Registered Auditors |
| Controlling entity | North West Department of Arts, Culture, Sport and Recreation |
| Accounting Officer | Mr. I.S. Mogorosi |





Department of Arts, Culture, Sports and Recreation KLEIN MARICO RECREATION CENTRE



Annual Financial Statements for the period ending 31 March 2024

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The reports and statements set out below comprise the financial statements presented to the

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The annual financial statements set out on page 5, which have been prepared on the going concern basis, and were signed by the Accounting Officer.



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Annual Financial Statements for the period ending 31 March 2024

Accounting Officer's Responsibilities and Approval

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 2024 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 Interim financial statements set out on pages 6 to 22, which have been prepared on the going concern basis, were approved by the Accounting Officer on 31 March 2024 and was approved by the Accounting Officer.

Mr. I.S. Mogorosi Accounting Authority



Date: 22 August 2024







Annual Financial Statements for the period ending 31 March 2024

Accounting Officer's Report

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 2024.

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 R1 587 219 2023: R481 372

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 2023/24.

The annual financial statements set out on pages 6 - 22, which have been prepared on the going concern basis, were approved by the Accounting Officer on 31 March 2024, and were signed on its behalf by:

Mr. I.S. Mogorosi – Accounting Authority



Date: 22 August 2024







KLEIN MARICO RECREATION CENTRE

Annual Financial Statements for the period ending 31 March 2024

Statement of Financial Position

| gures in Rand Not | | 2024 | 2023 Restated | |
|--|---------|-------------------------------------|----------------------------------|--|
| Assets | | | | |
| Current Assets Cash and cash equivalents | 3 | 4,318 | 15,788 | |
| | 5 | 7,510 | 15,700 | |
| Receivables from exchange transactions | 4 | - | - | |
| Receivables from non-exchange transactions | | - | - | |
| Inventory | 5 | - | 2,457 | |
| | _ | 4,318 | 18,245 | |
| Non-Current Assets | | | | |
| Property, plant and equipment | 6 | 2,347,339 | 505,891 | |
| Living resource | 7 | 286,736 | 150,740 | |
| Intangible assets | 8 | 200,750 | 448 | |
| | | 2,634,299 | 657,079 | |
| | | | | |
| Total assets | | 2,638,617 | 675,324 | |
| Equity and Liabilities | | | | |
| Equity Accumulated Surplus/(Deficit) | | 2,175,366 | 588,147 | |
| Total Equity | | 2,175,366 | 588,147 | |
| Current liabilities Trade payables Accruals Total liabilities | 9 10 | 48,168 415,083 463,251 | 78,568 8,609 87,177 | |
| Total equity and liabilities | | 2,638,617 | 675,324 | |



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Annual Financial Statements for the period ending 31 March 2024

| Statement of Financial Perfo | ormance | | |
|---|----------|--------------------------|--------------------------|
| Figures in Rand | Note(s) | 2024 | 2023 Restated |
| Revenue | | | |
| Revenue from exchange tra | | | |
| Sales of goods & services Other income | 11 11 | - | - |
| Total revenue from | 11 | - | |
| exchange transactions | | | - |
| Revenue from non-exchang transactions | e | | |
| Transfer revenue | | | |
| Services received in kind Total revenue from non- | 11 | 9,566,297 | 9,527,720 |
| exchange transaction | | 9,566,297 | 9,527,720 |
| Total revenue | | 9,566,297 | 9,527,720 |
| Expenditure | | | |
| Amortisation | 8 | (224) | (448) |
| Depreciation | 6 | (127,752) | (86,818) |
| Electricity & Water Management Fees | | (904,951) (5,719,401) | (811,395) (6,097,646) |
| General Expenses | 12 | (5,318) | (352,048) |
| Security Expenses | | (1,357,428) | (1,684,620) |
| Total expenditure | | (8,115,074) | (9,032,975) |
| Other Gains/(Losses) | | | |
| Gain/(Loss) from living resource | es | | |
| due to mortalities/births Gain/(Loss) from living resource | 7 | 100,577 | (34,962) |
| due to fair value | 7 | 35,419 | 21,590 |
| Gain/(Loss) adj for net realisable value on inventory | e 5 | | - |
| Surplus/(Deficit) for the yea | | 1,587,219 | 481,372 |



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KLEIN MARICO RECREATION CENTRE

Annual Financial Statements for the period ending 31 March 2024

Statement of Changes in Net Assets

| Figures in Rand | Retained | Total Equity |
|---------------------------------------|-----------|--------------|
| | Income | |
| 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 |
| Balance at 01 April 2023 as restated* | 594,331 | 594,331 |
| Prior year adjustments | (6,184) | (6,184) |
| Surplus/(Deficit) for the period | 1,587,219 | 1,587,219 |
| Balance at 31 March 2024 | 2,175,366 | 2,175,366 |









KLEIN MARICO RECREATION CENTRE

Annual Financial Statements for the period ending 31 March 2024

| Cash Flow Statement | | | |
|---|---------|---------------|------------------|
| Figures in Rand | Note(s) | 2024 | 2023 Restated |
| Cashflows from operating activities | | | |
| Receipts | | | |
| Cash receipts from customers Cash paid to suppliers and employees | | - (11,471) | 7,898 (2,887) |
| Cash generated from operations Finance Cost | | | |
| Net Cash flows from operating activities | 13 | (11,471) | 5,011 |
| Cash flows from investing activities | | | |
| Sale of financial assets | | - | - |
| Purchase of property, plant & equipment Net cash flows from investing activities | | - | - |
| Net increase/(decrease) in cash and | | | |
| cash equivalents | | (11,471) | 5,011 |
| Cash and cash equivalents at the beginning of the year | | 15,789 | 10,778 |
| Cash and cash equivalents at end of period | 3 | 4,318 | 15,789 |



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KLEIN MARICO RECREATION CENTRE

Annual Financial Statements for the period ending 31 March 2024

Statement of Comparison of Budget and Actual Amounts

| Budget on Cash Basis | | | | | | | |
|--|-------------|-------------|--------------|-----------------|----------------|---------------|-----------|
| Figures in Rand | Approved | Approved | Final Budget | Final Quarterly | Actual amounts | Difference | Reference |
| | Budget (1) | Savings (2) | (3) | Budget ((3)/4) | on comparable | between final | |
| | | | | | basis | budget and | |
| | | | | | | actual | |
| Statement of Financial Performance | | | | | | | |
| Revenue | | | | | | | |
| Revenue from exchange transactions | | | | | | | |
| Sale of goods & services | - | - | - | | - | - | Note 20 |
| Dther income | - | - | - | | - | - | |
| Total revenue from exchange transactions | - | - | - | | - | - | |
| Revenue from non exchange transactions | | | | | | | |
| Government grants & subsidies | 9,589,000 | - | 9,589,000 | 2,397,250 | 9,566,297 | 22,703 | Note 20 |
| Fotal revenue | 9,589,000 | - | 9,589,000 | 2,397,250 | 9,566,297 | 22,703 | |
| xpenditure | | | | | | | |
| 1anagement Fees | (5,730,000) | - | (5,730,000) | (1,432,500) | (5,719,401) | (10,599) | Note 20 |
| ilectricity & Water | (840,000) | - | (840,000) | (210,000) | (829,225) | (10,775) | Note 20 |
| General Expenditure | (10,000) | - | (10,000) | (2,500) | (5,318) | (4,682) | Note 20 |
| Security expenses | (1,020,000) | - | (1,020,000) | (255,000) | (1,018,071) | (1,929) | Note 20 |
| Purchases of Assets | (1,989,000) | | (1,989,000) | (497,250) | (1,969,200) | (19,800) | Note 20 |
| otal expenditure | (9,589,000) | - | (9,589,000) | (2,397,250) | (9,541,215) | (47,785) | |
| Net operating receipts/(payments) | - | - | - | - | 25,082 | (25,082) | |



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KLEIN MARICO RECREATION CENTRE

Annual Financial Statements for the period ending 31 March 2024

Accounting Policies

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 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 if 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 assets' 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.

| | Depreciation | Average useful |
|--------------------------|---------------|----------------|
| Item | method | 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 that 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 nonmonetary 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 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 tha 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.









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 t 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 transaction 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 of 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 2024

Notes to the Interim Financial Statements

| Figures in Rand | | Restated |
|-----------------|------|----------|
| | 2024 | 2023 |
| | | |

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 Guidelines on Accounting for landfill sites | 1 April 2023 1 April 2023 | Not relevant Not relevant | | | |
| 3 | Cash and cash equivalents | | | | | |
| | Cash and cash equivalents consist of: Bank balances | | | - | 4,318 | 15,788 |
| 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) - |
| | | | | - | - | - |
| 5 | Inventory | | | | | |
| | Consumables at cost Adjustment for net realisable value | | | _ | - | 2,457 |

6 Property, Plant & Equipment

Property, Plant & Equipment - 31 March 2024

| | 2024 | | | | | | |
|----------------------|----------------|-------------------------------|-----------------------------------|-----------|---------------------|--|----------------|
| | Cost/Valuation | Cost of Assets Written Off | Cost Valuation after write off | Additions | Depreciation Charge | Accumulated depreciation and accumulated impairment | Carrying value |
| Plant & Machinery | 275,859 | 184,424 | 91,435 | - | (6,199) | (85,236) | 6,199 |
| Furniture & Fixtures | 2,307,734 | 338,646 | 1,969,088 | - | (62,801) | (1,910,977) | 58,111 |
| Motor Vehicles | 141,645 | 141,645 | - | - | - | 0 | 0 |
| Office Equipment | 1,169,984 | 636,784 | 533,200 | - | (10,684) | (521,562) | 11,638 |
| Emergency Equipment | 1,433 | 1,433 | - | - | - | 0 | 0 |
| Infrastructure Asset | 350,773 | | 350,773 | 1,969,200 | (48,069) | (48,581) | 2,271,392 |
| Total | 3,896,653 | 1,302,931 | 2,944,495 | 1,969,200 | (127,752) | (2,566,356) | 2,347,339 |



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2,457





Plant & Equipment - 31 March 2023 operty,

| | 2023 | | | | | | |
|----------------------|----------------|-----------|---------------------|--|----------------|--|--|
| | Cost/Valuation | Additions | Depreciation Charge | Accumulated depreciation and accumulated impairment | Carrying value | | |
| 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 | | |
| Total | 3,896,653 | - | 86,818 | (3,741,023) | 505,891 | | |

Reconciliation of Property, Plant & Equipment - 31 March 2024

|] | 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 | 350,773 | 4,247,427 | | |
| Accumulated depreciation and impairment | (263,460) | (2,186,823) | (141,645) | (1,147,662) | (1,433) | (513) | (3,741,536) | | |
| Carrying amount 31 March 2023 | 12,399 | 120,910 | (1) | 22,322 | - | 350,260 | 505,891 | | |
| Movements | | | | | | | | | |
| Additions | | | | | | 1,969,200 | 1,969,200 | | |
| Depreciation | (6,199) | (62,801) | - | (10,684) | - | (48,069) | (127,752) | | |
| Disposals (Write off of Assets fully Depreciated) | (184,424) | (338,646) | (141,645) | (636,784) | (1,433) | - | (1,302,932) | | |
| Cost/Valuation | 91,435 | 1,969,087 | - | 533,200 | - | 2,319,973 | 4,913,695 | | |
| Accumulated depreciation and impairment | (85,236) | (1,910,977) | 0 | (521,562) | 0 | (48,581) | (2,566,356) | | |
| Carrying amount 31 March 2024 | 6,199 | 58,110 | 0 | 11,638 | 0 | 2,271,392 | 2,347,339 | | |
| | | | | | | | | | |
| | | | | | | | | | |
| 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 | - | 3,896,653 |
| Accumulated depreciation and impairment | (257,262) | (2,120,912) | (141,645) | (1,133,466) | (1,433) | - | (3,654,718) |
| Carrying amount 31 March 2022 | 18,597 | 186,821 | - | 36,518 | - | | 241,935 |
| Movements Additions Depreciation Loss due to theft | - (6,198) - | - (65,911) - | - 0 - | - (14,196) - | | 350,773 (513) - | 350,773 (86,818) - |
| Cost/Valuation | 275,859 | 2,307,733 | 141,645 | 1,169,984 | 1,433 | 350,773 | 4,247,427 |
| Accumulated depreciation and impairment | (263,460) | (2,186,823) | (141,645) | (1,147,662) | (1,433) | (513) | (3,741,536) |
| Carrying amount 31 March 2023 | 12,399 | 120,911 | - | 22,321 | - | 350,260 | 505,891.16 |

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 | - | - |
| | - | - |

7 Living Resources

| | | 2024 | | | 2023 | |
|---|--------------------|--|---|----------------|--------------------------|----------------|
| | Cost/Valuation | Accumulated depreciation | Carrying value | Cost/Valuation | Accumulated depreciation | Carrying value |
| Living resources | 286,736 | - | 286,736 | 150,740 | - uepreciación | 150,740 |
| Reconciliation of living resources - 2024 | | | | | | |
| | Opening balance | Gains or losses arising from changes in fair values | Gains or losses arising from mortalities/Births | Total | | |
| Living resources | 150,740 | 35,419 | 100,577 | 286,736 | | |
| 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 | | |

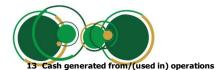




| | Intangible Assets | | | | | | |
|---|--|----------------|---|----------------|----------------|--|--|
| | | Cost/Valuation | 2024 Accumulated amortisation and accumulated | Carrying value | Cost/Valuation | 2023 Accumulated amortisation and accumulated impairment | Carrying value |
| (| Computer software | 12,600 | impairment (12,376) | 224 | 12,600 | (12,152) | 448 |
| ſ | Reconciliation of Intangible Assets - 31 March 2024 | | | | | | |
| | | Opening | Additions | Disposals | Amortisation | Impairment | Total |
| (| Computer software | Balance 448 | - | - | (224) | | 224 |
| F | Reconciliation of Intangible Assets - 31 March 2023 | Opening | Additions | Disposals | Amortisation | Impairment | Total |
| (| Computer software | Balance 896 | _ | | (448) | | 448 |
| | | 0,0 | | | (110) | | 110 |
| 9 F | Payables from exchange transactions | | | | | | |
| 5 | ncome Received in Advanced Supplier control | | | | | 48,000 | 78,400 |
| | Payables with debit balances transferred to receivables /AT payable | 5 | | | | - 168 | 168 |
| | | | | | | 48,168 | 78,568 |
| LO / | Accruals | | | | | | |
| ļ | Accruals | | | | | 415,083 | 8,609 |
| 11 F | Revenue | | | | | | |
| S | Revenue from exchange transactions Sale of goods & services Centre accommodation Hall Kitchen | | | | | | |
| A | Accommodation Chalets | | | | | - | - |
| | Day visitors Camping | | | | | - | • |
| Ν | Meals | | | | | - | |
| | Halls board rooms conf facilities | | | | | - | |
| | Other Income Donations | | | | | - | |
| I | interest income | | | | | - | |
| 5 | Sundry income | | | | | - | - |
| , | Revenue from non-exchange transactions | | | | | | |
| | Services received in kind | | | | | 9,566,297 | 9,527,720 |
| L2 (| Seneral Expenditure | | | | | 9,566,297 | 9,527,720 |
| | Bank charges | | | | | 2,862 | 2,358 |
| E | Booking refund Casual salaries | | | | | - | - |
| (| Cleaning | | | | | - 2,457 | 542 |
| | Computer expenses Fuel & oil | | | | | - | - |
| | Bad debts | | | | | - | |
| | insurance interest paid | | | | | - | |
| | | | | | | - | 294 |
| I k | Kitchen groceries | | | | | | |
| I K N | | | | | | - | 40,946 |
| I K N F | Kitchen groceries Meals Motor vehicle expenditure Printing & Stationery | | | | | - | |
| I K N F F | Kitchen groceries Meals Motor vehicle expenditure Printing & Stationery Repairs & maintenance Rental Cost | | | | | - - - | 1,043 |
| I K N F F F S | Kitchen groceries Meals Motor vehicle expenditure Printing & Stationery Repairs & maintenance Rental Cost Staff uniform | | | | | | 1,043 298,000 |
| I K N F F S S T | Kitchen groceries Meals Motor vehicle expenditure Printing & Stationery Repairs & maintenance Rental Cost Staff uniform Subscription Felephone | | | | | | 1,043 298,000 - 8,611 |
| I K N F F S S T T | Kitchen groceries Meals Motor vehicle expenditure Printing & Stationery Repairs & maintenance Rental Cost Staff uniform Subscription | | | | | | - 40,946 - 1,043 298,000 - 8,611 254 - |









| Profit/(Loss) | 1,587,219 | 481,372 |
|--|-------------|-----------|
| Adjustments for: | | |
| Depreciation and amortisation | 127,976 | 87,266 |
| Loss on living resources | (135,996) | 13,372 |
| Loss on net realisable value | - | - |
| Loss on stolen assets | - | - |
| Non Cash items | (1,969,200) | (350,773) |
| Changes in working capital: | | |
| Inventories | 2,457 | 1,140 |
| Receivables from exchange transactions | - | 468 |
| Payables from exchange transactions | 376,074 | (227,835) |
| | (11,471) | 5,011 |

14 Related parties

| Relationships | | | |
|---|--|-----------|-------------|
| Controlling entity | Department of Arts, Culture, Sports & Recreation | | |
| Members of Management | . , , , . | | |
| Mr. I. Mogorosi | Head of Department: Arts, Culture, Sports and Recr | eation | |
| 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 | | | |
| Revenue received from the Department of Arts, Culture, S | Sports and Recreation | | |
| Services received in kind | | 9,566,297 | (9,527,720) |
| | | 9,566,297 | (9,527,720) |
| Expenditure paid for by the Department of Arts, Culture, S | nort & Bacrostian | | |
| Electricity & water | sport & Recreation | 829,225 | 858,260 |
| Fleet expenditure | | 029,225 | 58,083 |
| Maintenance Terrain | | _ | 298,000 |
| Printing | | - | - 200,000 |
| Subscription | | - | 7,898 |
| Management fees | | 5,719,401 | 6,097,646 |
| Security expenses | | 1,018,071 | 1,857,061 |
| | - | 7,566,697 | 9,176,948 |
| | | | |
| Other Payments made by the Department of Arts, Culture, Borehole | , Sports & Recreation | | |
| Generator | | 979,200 | 350,773 |
| Clear View Fence | | 990,000 | , |
| Refund- Evangelical Church | | 30,400 | |
| - | | 1,999,600 | 350,773 |
| The following accrual amounts have been included in exp | enditure but is not reflected in the | | |
| above amounts: | enditare but is not renected in the | | |
| Electricity & water | | 75,726 | - |
| Fleet Vehicles | | , | |
| Printing | | - | - |
| Security expenses | | 339,357 | - |
| | - | 415,083 | - |
| The following transactions relate to prior period accruals t | that have been paid during the | | |
| current year: | | | |
| Eskom | | - | 46,864 |
| Fleet Vehicles | | | 16,787 |
| Altron | | - | - |
| Security | | - | 172,441 |
| | | - | 236,092 |
| E Going concern | | | |

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.

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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.







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 | 2024 | 2023 |
|--|---------|--------|
| Receivables from exchange transactions | - | - |
| Cash and cash equivalents | 4,318 | 15,788 |
| Payables from exchange transactions | 463,251 | 87,177 |
| Financial assets by category | | |
| Receivable from exchange transactions | - | - |
| Cash and cash equivalents | 4,318 | 15,788 |
| | 4,318 | 15,788 |
| Financial liabilities by category | | |
| Payables from exchange transactions | 48,168 | 78,568 |
| Accruals | 415,083 | 8,609 |
| | 463,251 | 87,177 |

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 2023 to 31 March 2024. 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-exchalnge transactions

There is no difference in movement.

Mangement Fees The difference is due one employee on retirement

Electricity Underspent due to a decrease in production at the centre, the use of electricity has also decreased.

General Expenses Underspent due to the entity not being fully operational

Security expenses The difference is due to an appointment of a new security company at a lower cost.

21 Prior Period Error

Pool Car Usage Expense was overstated due to invoices that were captured but the cars were not allocated to the entity since March 2023 to date(31 March 2024)

Pastel Subscription expense account was understated due to an outstanding invoice that was not processed at year end, resulting in an understatement of suppliers and overstatement of retained earnings

| | As previously reported | Correction of error | Restated* |
|------------------------------------|---------------------------|------------------------|-----------|
| Statement of Financial Position | | | |
| Accrual | 2,425 | 6,184 | 8,609 |
| | 2,425 | 6,184 | 8,609 |
| Statement of Financial Performance | | | |
| Pastel Subscription | (2) | (8,609) | (8,611) |
| Pool Car Usage | (43,371) | 2,425 | (40,946) |
| General Expenses | (43,373) | (6,184) | (49,557) |





RECREATIONAL CENTRE





1. INSTITUTIONAL PROGRAMME PERFORMANCE INFORMATION

1.2 PROGRAMME 1: MANAGEMENT AND ADMINISTRATION

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

Outcomes the programmes responds to:

- Improved governance
 - o Output indicators 1.1, 1.2, 1.3, 1.4, 1.5

Outcomes, Outputs, Output Indicators, Targets and Actual Achievements

In our effort to reach and enhance sound and ethical governance is striving towards achievement of clean audit outcome. For 2022/23 the entity achieved qualified audit opinion. Regular follow ups are made with relevant units to ensure compliance regarding 30 days stipulated payment period (30 days) to creditors.

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

| Outcome | Output | Output Indicator | Actual Achievem ent 2021/2022 | Actual Achieveme nt 2022/2023 | Planned Target 2023/20 24 | Actual Achieve ment 2023/20 24 | Deviation from planned target to Actual Achievement for 2023 /2024 | Comment on deviation s |
|------------------------------------|--------------------------------------|----------------------|--|--|------------------------------------|---|---|--|
| Improved Good Governan ce | Improv ed Audit Opinio n | 1.1 Audit Outcome | Unqualified Audit Opinion (2020/2021) | Unqualified Audit Opinion (2021/2022) | Clean Audit Opinion | Qualified Audit Opinion (2022/20 23). | 4 audit findings 1) Strategic Plan and Annual performance not compiled 2.a)Irregular expenditure from prior years not resolved | Annual performan ce report not prepared as required by Section 55 (2a) of the PFMA Strategic plan for 2022/23 was not prepared for approval |







| (b)No by the EAS sufficient appropriate evidence that disciplinary staps were taken against disciplinary staps were taken against cuartehy perpared arequire by as require by section as requ | Sports and Red | reation | | |
|---|----------------|---------|------------------|-----------|
| Sumerican appropriate evidence that disciplinary steps were taken agent dificials who had incurred irregular as required as re | | | (b)No | by the EA |
| Image: state stat | | | sufficient | |
| disciplinary steps were taken against officials who had incurred irregular expenditure as require by section 38(1)(h)(iii) of the PFMA. c)Highest quotation was elected. 3)The statement changes in the assets and note 07 the AFS include revaluation reserve of R1 125 437.0 0 Which arose during the revaluation of movable assets during 2014 and it was never adjusted | | | appropriate | |
| S.2.1 steps were taken against officials who had incurred irregular expenditure as required as required as required as required as required as required by Treasury Regulation sation as (1)(h)(iii) of the PFMA. c)Highest quotation was elected. 3)The statement changes in the assets and not 07 the AFS include revaluation reserve of R1 125 437.0 0 which arose during the revaluation of movable assets during 2014 and it was never adjusted | | | evidence that | |
| Steps were taken against oficials who oficials who of include required by research as require by section 38(1)(h)(iii) of the PFMA. c)Highest quotation was elected. 3)The statement changes in the assets and note 07 the AFS include revaluation reserve of R1 125 437.0 0 which arose during the revaluation of movable assets during 2014 and it was never adjusted | | | disciplinary | |
| Image: sector of the sector | | | steps were | |
| officials who had incurred irregular expenditure srequired by section 38(1)(h)(iii) of the PFMA. c)Highest quotation was elected. 3)The statement changes in the assets and note 07 the AFS include revaluation reserve of R1 125 437.0 0 which arose during the revaluation reserve of R1 125 437.0 10 which arose revaluation reserve of R1 125 437.0 10 which arose revaluation revalu | | | taken against | |
| had incurred irregular expenditure as required as requ | | | officials who | |
| Image: Image in the second | | | had incurred | not |
| Image: section of the PFMA. expenditure as required by section 38(1)(h)(iii) of the PFMA. c)Highest quotation was elected. Image: section of the PFMA. image: section of the PFMA. image: section of the PFMA. Image: section of the PFMA. image: section of the PFMA. image: section of the PFMA. Image: section of the PFMA. image: section of the PFMA. image: section of the PFMA. Image: section of the PFMA. image: section of the PFMA. image: section of the PFMA. Image: section of the PFMA. image: section of the PFMA. image: section of the PFMA. Image: section of the PFMA. image: section of the PFMA. image: section of the PFMA. Image: section of the PFMA. image: section of the PFMA. image: section of the PFMA. Image: section of the PFMA. image: section of the PFMA. image: section of the PFMA. Image: section of the PFMA. image: section of the PFMA. image: section of the PFMA. Image: section of the PFMA. image: section of the PFMA. image: section of the PFMA. Image: section of the PFMA. image: section of the PFMA. image: section of the PFMA. Image: section of the PFMA. image: section of the PFMA. image: section of the PFMA. Image: section of the PFMA. image: se | | | irregular | |
| section section 38(1)(h)(ii) of the PFMA. c)Highest quotation was elected. 3)The statement changes in the assets and note 07 the AFS include revaluation reserve of R1 125 437.0 0 which arose during the revaluation of movable assets during 2014 and it was never adjusted | | | expenditure | |
| Section 38(1)(h)(iii) of the PFMA. c)Highest quotation was elected. 3)The statement changes in the assets and note 07 the AFS include revaluation reserve of R1 125 437.0 0 which arose during the revaluation revaluation reserve of R1 125 437.0 0 which arose during the revaluation re | | | as require by | |
| 38(1)(h)(iii) of 5.3.1 c)Highest quotation was elected. 3)The statement changes in changes in the assets and note 07 the AFS include revaluation reserve of R1 125 437.0 0 which arose during the revaluation of revaluation of revaluation of movable assets during 2014 and it was never adjusted | | | section | |
| the PFMA. c)Highest quotation was elected. 3)The statement changes in the assets and note 07 the AFS include revaluation reserve of R1 125 437.0 0 which arose during the revaluation of movable assets during the assets during the the the the the the the the | | | 38(1)(h)(iii) of | |
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| 3)The statement changes in the assets and note 07 the AFS include revaluation reserve of R1 125 437.0 0 which arose during the revaluation of movable assets during 2014 and it was never adjusted | | | | |
| Image: Statement Statement Changes in the assets and note 07 the AFS include revaluation reserve of R1 125 437.0 0 which arose during the revaluation of movable assets during 2014 and it was never adjusted | | | elected. | |
| Image: statement statement Image: statement changes in Image: statement include | | | 3)The | |
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| 2014 and it was never adjusted | | | | |
| was never adjusted | | | | |
| adjusted | | | | |
| | | | | |
| Since 2014. | | | | |
| | | | Since 2014. | |
| 4)The entity | | | 4)The entity | |
| did not | | | did not | |
| prepare | | | prepare | |







| D | | ent of Ar s and Red | | | | |
|------------|-----|------------------------|------|---|----------------|--------------|
| | - | | | | regular, | |
| | | | | | accurate and | |
| | | | | | complete | |
| | | | | | performance | |
| | | | | | reports due to | |
| | | | | | not having | |
| | | | | | adequate | |
| | | | | | planning | |
| | | | | | documents in | |
| | | | | | place. | |
| | | | | - | | |
| 1.2 | New | New | 1 | 0 | -1 | Centre is |
| Appointm | | | | | | not |
| ent of the | | | | | | operating |
| board | | | | | | to |
| | | | | | | generate |
| | | | | | | funds to |
| | | | | | | archive the |
| | | | | | | appointme |
| | | | | | | nt of the |
| | | | | | | board. |
| 1.3 Post | New | New | 1 | 1 | 0 | N/A |
| Audit | | | | | | |
| Action | | | | | | |
| Plan | | | | | | |
| | | | | | | |
| 1.4 | New | New | 25% | 0 | -25% | The centre |
| Increase | | | | | | is not fully |
| in revenue | | | | | | functional |
| % | | | | | | to |
| | | | | | | generate |
| | | | | | | revenue. |
| 1.5 30 | New | New | 100% | 0 | -100% | N/A |
| days | | | | | | |
| payment | | | | | | |
| 1 | | | | | | |

***Take note :** In the approved 2023/2024 APP on the MTF table for indicator 1.3 Post Audit Action Plan reflects 100% while the correct target is one (1) under the quarterly targets table.









ategy to overcome areas of under performance

1.1 Develop strategic plan, annual performance plan and quarterly performance reports, implementation of consequence management. Implementation or adherence to supply chain management prescripts. To conduct internal review of asset register.

1.3 The board will be appointed in the 2024/25 financial year.

1.5 Trading entity to be refurbished and upgraded to be able to render its services.

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

N/A

Significant achievement for the programme

N/A

2. PROGRAMME 2: RECREATION

Purpose: To facilitate process of participation in Recreational activities to contribute to the improvement of well-being, general health and the skills of the community

Outcomes the programmes responds to:

- Improved Recreational Services
 - Output indicators 2.1, 2.2, 2.3, 2.4

Outcomes, Outputs, Output Indicators, Targets and Actual Achievements

The entity is poised and well positioned to deliver recreational activities across the age spectrum to address social ills and enhance social cohesion and nation building.

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











| | Programme: Recreation | | | | | | | |
|---|---|---|--|--|--------------------------------|--|--|---|
| Outcome | Output | Output Indicator | Actual Achieve ment 2021/202 2 | Actual Achieveme nt 2022/2023 | Planned Target 2023/2024 | Actual Achieve ment 2023/202 4 | Deviation from planned target to Actual Achievemen t for 2023 /2024 | Comment on deviations |
| Improved Recreatio nal Services. | Mainten ance of recreati on facility. | 2.1 Percenta ge of recreatio n facility maintain ed. | New | New | 25% | 0% | -25% | Entity to engage with Departmenta I Infrastructur e unit for planning of maintenance |
| | Re- skilling/t raining of officials. | 2.2 Number of officials trained in recreatio nal program mes. | New | New | 5 | 0 | -5 | Non prioritisation of recreational programmes training. |
| | Recreati onal initiative s impleme nted. | 2.3 Number of recreatio n initiatives impleme nted. | New | New | 8 | 0 | -8 | Lack of skilled officials at the entity to implement recreation initiatives. |





| | Ľ | | | Arts, Cul ecreatio | | | |
|------------|------------|-----|-----|-----------------------|---|----|------------------|
| Partners | 2.4 | New | New | 2 | 0 | -2 | No |
| hips | Number | | | | | | engagement |
| initiated. | of | | | | | | have been |
| | SLA/MoU | | | | | | made |
| | 's signed. | | | | | | between |
| | | | | | | | departmenta |
| | | | | | | | I entities and |
| | | | | | | | other |
| | | | | | | | institutions |
| | | | | | | | due to |
| | | | | | | | refurbishme |
| | | | | | | | nt of facilities |
| | | | | | | | that's |
| | | | | | | | underway. |
| | | | | | | | |

Strategy to overcome areas of under performance

- 2.1 Compile maintenance plan against budget allocated and the action list for progress reporting.
- 2.2 Prioritisation of recreational programmes training for entity officials.
- 2.3 Implementation of recreation initiatives by entity officials.
- 2.4 The entities to engage with PROREC and DEDECT for signing of partnership agreement.

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

N/A

Significant achievement for the programme

N/A





 Department of Arts, Culture,

 Sports and Recreation

 Report of the auditor-general to North West Legislature on the Donkervleit

Recreation Centre

Report on the audit of the financial statements

Qualified opinion

- I have audited the financial statements of the Donkervleit Recreation Centre set out on pages 281 to 300, which comprise the statement of financial position as at 31 March 2024, statement of financial performance, statement of changes in net assets, cash flow statement 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 Recreation Centre as at 31 March 2024 and its financial performance and cash flows for the year then ended in accordance with the Generally Recognised Accounting Practice (GRAP) and the requirements of the Public Finance Management Act 1 of 1999 (PFMA).

Basis for qualified opinion

Revaluation reserve

3. I was unable to obtain sufficient appropriate audit evidence that revaluation reserves/PPE for the current and previous year had been properly accounted for, due to the status of the accounting records. The standard requires an entity to perform regular revaluations of property, plant and equipment when the revaluation model is adopted. Property, plant and equipment had not been revalued since the initial valuation in the 2013-14 financial year. I was unable to confirm whether all the revaluation reserves/PPE were recorded by alternative means. Consequently, I was unable to determine whether any adjustment was necessary to revaluation reserves/PPE and adjustment thereof, stated at R1 125 437 (2023: R1 125 437) in the financial statements.

Context for opinion

- 4. 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.
 - 5. 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.









 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

- 7. I draw attention to the matter below. My opinion is not modified in respect of this matter.
- 8. I draw attention to note 11 to the financial statements, which indicates that the entity had an accumulated deficit of R394 809 (2023: R960 990) including the processed prior year adjustment for revaluation reserves in accumulated loss for R1 125 437. Further, the entity did not generate any income in both current and prior years and thus is fully dependent on financial support from the Department of Arts, Culture, Sport & Recreation to fund its operations. As stated in note 11, these events or conditions, along with the other matters as set forth in note 11, indicate that a material uncertainty exists that may cast significant doubt on the trading entity's ability to continue as a going concern.

Responsibilities of the accounting officer for the financial statements

- 9. The accounting officer is responsible for the preparation and fair presentation of the financial statements in accordance with the Standards of GRAP and the requirements of the PFMA, 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.
- 10. 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

- 11. 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.
- 12. A further description of my responsibilities for the audit of the financial statements is included in the annexure to this auditor's report. This description, which is located at page **277** forms part of our auditor's report.

Report on the annual performance report

13. 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.

- 14. I selected the following material performance indicators related to programme 2: recreation presented in the annual performance report for the year ended 31 March 2024. I selected those indicators that measure the entity's performance on its primary mandated functions and that are of significant national, community or public interest.
 - Percentage of recreation facility maintained
 - Number of officials trained in recreation programmes
 - Number of initiatives implemented
 - Number of SLA/MoUs signed
- 15. 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 entity's planning and delivery on its mandate and objectives.

16. I performed procedures to test whether:

- the indicators used for planning and reporting on performance can be linked directly to the entity's mandate and the achievement of its planned objectives
- all the indicators relevant for measuring the entity's performance against its primary mandated and prioritised functions and planned objectives are included
- the indicators are well defined to ensure that they are easy to understand and can be applied consistently, as well as verifiable so that I can confirm the methods and processes to be used for measuring achievements
- the targets can be linked directly to the achievement of the indicators and are specific, time bound and measurable to ensure that it is easy to understand what should be delivered and by when, the required level of performance as well as how performance will be evaluated
- the indicators and targets reported on in the annual performance report are the same as those committed to in the approved initial or revised planning documents
- the reported performance information is presented in the annual performance report in the prescribed manner
- there is adequate supporting evidence for the achievements reported and for the reasons provided for any over- or underachievement of targets
- 17. I performed the procedures to report material findings only; and not to express an assurance opinion or conclusion.
- 18. The material findings on the reported performance information for the selected material indicators are as follows:









Programme 2: Recreation

Various indicators

19. I was unable to obtain sufficient appropriate audit evidence that clearly defined the predetermined method of collection to be used when measuring the actual achievement for the indicators listed below. This was due to insufficient measurement definitions or processes. I was unable to test whether the indicator was well defined by alternative means.

| Indicator | Target | Reported achievement |
|--|--------|----------------------|
| Percentage of recreation facility maintained | 25% | 0% |
| Number of recreation initiatives implemented | 8 | 0 |
| Number of SLA/MoUs signed | 2 | 0 |

Various indicators

20. Underachievements were reported against the related planned targets together with the reasons for this. However, adequate supporting evidence was not provided for auditing. Consequently, I could not confirm the reliability of the reported reasons.

| Indicator | Target | Reported achievement |
|--|--------|----------------------|
| Percentage of recreation facility maintained | 25% | 0% |
| Number of officials trained in recreational programmes | 5 | `0 |
| Number of recreation initiatives implemented | 8 | 0 |
| Number of SLA/MoUs signed | 2 | 0 |

Other matters

21. I draw attention to the matters below.

Achievement of planned targets

22. The annual performance report includes information on reported achievements against planned targets and provides explanations for underachievement and measures taken to improve performance. This









information should be considered in the context of the material findings on the reported performance information.

23. The table that follows provides information on the achievement of planned targets and lists the key indicators that were not achieved as reported in the annual performance report. The reasons for any underachievement of targets and measures taken to improve performance are included in the annual performance report on pages **267 to 269**.

Programme 2: recreation

| Targets achieved: 0% Budget spent: 100% | | | | |
|--|----------------|----------------------|--|--|
| Key indicator not achieved | Planned target | Reported achievement | | |
| Percentage of recreation facility maintained | 25% | 0% | | |
| Number of officials trained in recreational programmes | 5 | 0 | | |
| Number of recreation initiatives implemented | 8 | 0 | | |
| Number of SLA/MoUs signed | 2 | 0 | | |

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: recreation. Management did not correct all of the misstatements and I reported material findings in this regard

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 entity'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 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.









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

Strategic planning and performance management

29. Procedures to facilitate effective performance monitoring, evaluation and corrective action through quarterly reports were not established, as required by treasury regulation 5.3.1.

Consequence management

30. 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

- 31. 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.
- 32. My opinion on the financial statements and the report on the audit of the annual performance report and the report on compliance with legislation do not cover the other information included in the annual report and I do not express an audit opinion or any form of assurance conclusion on it.
- 33. 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.
- 34. 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

- 35. 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.
- 36. The matters reported below are limited to the significant internal control deficiencies that resulted in the basis for the qualified opinion, the findings on the selected material indicators included in the annual performance report and the material findings on compliance with legislation included in this report.
- 37. Leadership did not exercise oversight responsibility regarding performance reporting as the strategic management teams did not prepare annual performance plan and quarterly









performance reports that are free from material findings, supported by accurate and complete registers and portfolio of evidence.

- 38. The department did not have sufficient internal controls for instances of irregular expenditure to be investigated to ensure compliance with applicable laws and regulations.
- 39. The accounting officer did not perform adequate reviews to ensure accurate and complete financial and performance reports that are supported by reliable information

Puditor General

Rustenburg

31 July 2024



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.









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

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











Compliance with legislation – selected legislative requirements

The selected legislative requirements are as follows:

| Legislation | Sections or regulations |
|--|---|
| Public Finance Management Act 1 of 1999 (PFMA) | Section 38(1)(a)(iv); 38(1)(b); 38(1)(c); 38(1)(c)(i); 38(1)(c)(ii); 38(1)(d); 38(1)(h)(iii); Section 39(1)(a); 39(2)(a); Section 40(1)(a); 40(1)(b); 40(1)(c)(i) Section 43(4); 44; 44 (1) and (2) ; 45(b); Section 50(3); 50(3)(a) |
| Treasury Regulations for departments, trading entities, constitutional institutions and public entities (TR) | Treasury Regulation 4.1.1; 4.1.3 Treasury Regulation 5.1.1; 5.2.1; 5.2.3(a); 5.2.3(d); 5.3.1 |
| | Treasury Regulation 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 12 of 2004 (PRECCA) | Section 34(1) & section 29 |
| Construction Industry Development Board Act 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 2022-23 | 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 7 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) |







Annual Financial Statements for the period ending 31 March 2024

| General Information | |
|---|---|
| Country of incorporation and domicile | South Africa |
| | |
| Nature of business and principal activities | Providing recreation facilities to the public |
| Business Address | No 8 O.R Tambo Street |
| | Potchefstroom |
| | 2530 |
| Postal address | Private Bag X 211 |
| | Potchefstroom |
| | 2530 |
| Bankers | ABSA Bank |
| Auditors | Auditor General |
| | Registered Auditors |
| Controlling entity | North West Department of Arts, Culture, Sport and |
| | Recreation |
| Accounting Authority | Mr. I.S. Mogorosi |
| | |









Annual Financial Statements for the period ending 31 March 2024

Index

The reports and statements set out below comprise the financial statements presented to the Head of the Department:

| Accounting Officer's Responsibilities and Approval | 3 |
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The annual financial statements set out on page 6 - 20, which have been prepared on the going concern basis, and were signed by the Accounting Officer.









DONKERVLIET RECREATION CENTRE

Annual Financial Statements for the period ending 31 March 2024

Accounting Officer's Responsibilities and Approval

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. 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 2024 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 6 to 20, which have been prepared on the going concern basis, were approved by the Accounting Officer on 31 May 2024 and was approved by the Accounting Officer.

Mr. I.S. Mogorosi Head of Department: ACSR

Date: 22 August 2024









Annual Financial Statements for the period ending 31 March 2024

Accounting Officer's Report

The Accounting Officer has pleasure in submitting the report on the Annual financial statements of Donkervliet Recreation Centre for the year ended 31 March 2024.

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 (R559 256) (2023: R362 755)

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.

The entity is set up solely for the process of promoting recreation services in some of the remote areas, and it is managed by the Department of Arts, Culture, Sports and Recreation.

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 2024, the entity had an accumulated loss of R559 256 (2023 R362 755) and that the entity's total liabilities exceeds total assets with R394 808, 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 2023/24.

The annual financial statements set out on pages 6 - 20, which have been prepared on the going concern basis, were approved by the Accounting Officer on 31 May 2024, and were signed on its behalf by:

Date: 22 August 2024

Mr. I.S. Mogorosi Head of Department: ACSR











DONKERVLIET RECREATION CENTRE

Annual Financial Statements for the period ending 31 March 2024

| Statement of Financial Performance | | | | |
|------------------------------------|---------|-----------|-----------|--|
| Figures in Rand | Note(s) | 2024 | 2023 | |
| | | | Restated | |
| | | | | |
| Revenue | | | | |
| Services received in kind | 7 | 5,980,204 | 7,167,216 | |
| Total Revenue | | 5,980,204 | 7,167,216 | |
| Expenditure | | | | |
| Management fees | 8 | 4,386,628 | 4,221,460 | |
| Bank charges | 8 | 1,685 | 1,115 | |
| Depreciation and amortisation | 4 | 30,010 | 40,374 | |
| Electricity & Water | 8 | 61,152 | 50,125 | |
| Repairs & Maintenance | 8 | - | 138,027 | |
| Security expenses | 8 | 2,059,985 | 2,353,360 | |
| Total expenditure | | 6,539,460 | 6,804,460 | |
| | | | | |
| Profit/(Loss) for the year | | (559,256) | 362,755 | |









DONKERVLIET RECREATION CENTRE

Annual Financial Statements for the period ending 31 March 2024

| Statement of Financial Position | | | | |
|--|---------|---|---------------------------|--|
| | | | Restated | |
| Figures in Rand | Note(s) | 2024 | 2023 | |
| Assets | | | | |
| Current Assets | | | | |
| Cash and cash equivalents | 3 | 81,187 | 82,872 | |
| | | 81,187 | 82,872 | |
| Non-Current Assets Property, plant and equipment | 4 | 33,875 | 63,885 | |
| Other financial assets | 5 | 17,690 | 17,690 | |
| | | 51,565 | 81,575 | |
| Total assets | | 132,753 | 164,447 | |
| Equity and Liabilities | | | | |
| Equity Accumulated Loss Total Equity | | (394,809) (394,809) | 164,447 164,447 | |
| Current liabilities Accruals Total liabilities Total equity and liabilities | 6 | 527,561 527,561 132,752 | - - 164,447 | |
| | | _ , | | |









DONKERVLIET RECREATION CENTRE

Annual Financial Statements for the period ending 31 March 2024

| Cash Flow Statement | | | |
|--|---------|---------|------------------|
| Figures in Rand | Note(s) | 2024 | 2023 Restated |
| Cashflows from operating activitie | 25 | | |
| Receipts | | | |
| Cash receipts from customers | | - | - |
| Cash paid to suppliers and employees | | (1,685) | (1,115) |
| Cash generated from operations Finance Cost | | _ | - |
| Net Cash flows from operating activities | 9 | (1,685) | (1,115) |
| Cash flows from investing activitie | 25 | | |
| Sale of financial assets | | - | - |
| Purchase of non current assets | | - | - |
| Net cash flows from investing acti | vities | - | - |
| Net increase/(decrease) in cash | | | |
| and cash equivalents | | (1,685) | (1,115) |
| Cash and cash equivalents at the beginning of the year | | 82,872 | 83,987 |
| Cash and cash equivalents at end | | 81,187 | <u>82,872</u> |
| of period | 3 | 01,10, | 02,072 |





Department of Arts, Culture, Sports and Recreation DONKERVLIET RECREATION CENTRE



Annual Financial Statements for the period ending 31 March 2024

Statement of Changes in Net Assets

| Figures in Rand | Revaluation | Accumulated | Total |
|-------------------------------------|-------------|-------------|-----------|
| | Reserve | Loss | 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 | - | 362,755 | 362,755 |
| Prior year adjustments | (1,125,437) | 1,125,437 | |
| Balance at 01 April 2023 | - | 164,447 | 164,447 |
| Surplus/(Deficit) for the year | | (559,256) | (559,256) |
| Balance at 31 December 2023 | - | (394,809) | (394,809) |
| - | | | |









Annual Financial Statements for the period ending 31 March 2024

| 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 | - | - | - | - | - | |
| Total revenue from exchange transactions | - | | - | - | - | |
| Revenue from non exchange transact | ions | | | | | |
| Government grants & subsidies | 8,000,000 | - | 8,000,000 | 5,980,204 | 2,019,796 | Note 16 |
| Total revenue | 8,000,000 | - | 8,000,000 | 5,980,204 | 2,019,796 | |
| Expenditure | | | | | | |
| Employee related costs | (4,700,000) | - | (4,700,000) | (4,386,628) | (313,372) | Note 16 |
| General Expenditure | (500,000) | - | (500,000) | - | (500,000) | Note 16 |
| Security expenses | (2,700,000) | - | (2,700,000) | (2,059,985) | (640,015) | Note 16 |
| Electricity _ | (100,000) | - | (100,000) | (61,152) | (38,848) | Note 16 |
| Total expenditure | (8,000,000) | - | (8,000,000) | (6,507,765) | (1,492,235) | |
| Net operating receipts/(payments) | - | - | - | (527,561) | 527,561 | |

Sports and Recreation









Annual Financial Statements for the period ending 31 March 2024

Notes to the Annual Financial Statements

| Figures in Rand | 2024 | 2023 |
|-----------------|------|----------|
| | | Restated |

2 New standards and interpretations

Standards and interpretations not yet effective or relevant

The following standards and interpretations have been published and

| 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) IGRAP 7 on The limit on a defined benefit asset, minimum funding requirements and IGRAP 21 on The effect of past decisions on Guidelines on Accounting for landfill sites | 1 April 2025 To be determined 1 April 2023 1 April 2023 | Relevant Not relevant Not Not relevant |

3 Cash and cash equivalents

| Cash and cash equivalents consist of: | | |
|---------------------------------------|--------|--------|
| Bank balances | 81,187 | 82,872 |

4 Property, Plant & Equipment

| | | 2024 | | | | | | | 2023 | |
|----------------------|-----------------|-------------|------------|------------------|------------------|-----------------|----------------|----------------|------------------|----------------|
| | Cost/Valuation(| Cost of | Cost after | Accumulated | Accumulated | Accumulated | Carrying value | Cost/Valuation | Accumulated | Carrying value |
| | ļ | Assets | write off | depreciation and | depreciation and | depreciation | | | depreciation and | |
| | V | written off | | accumulated | accumulated | and | | | accumulated | |
| | | | | impairment | impairment | accumulated | | | impairment | |
| | | | | | written off | impairment | | | | |
| | | | | | | after write off | | | | |
| Plant & Machinery | 85,846 - | 64,319 | 21,527 - | 84,657 | - 63,778 | - 20,879 | 649 | 85,846 | - 84,657 | 1,189 |
| Furniture & Fixtures | 1,059,427 - | 466,009 | 593,418 - | 1,000,369 | - 437,912 | - 562,457 | 30,962 | 1,059,427 | - 1,000,369 | 59,058 |
| Motor Vehicles | 75,900 - | 75,900 | | 75,900 | - 75,900 | - | - | 75,900 · | - 75,900 | - |
| Office Equipment | 202,213 - | 163,628 | 38,585 - | 198,576 | - 162,256 | - 36,320 | 2,265 | 202,213 · | - 198,576 | 3,637 |
| Emergency Equipment | 9,917 - | 9,917 | - 0 - | 9,917 | - 9,917 | 0 | - 0 | 9,917 · | - 9,917 | 0 |
| Total | 1,433,303 | (779,773) | 653,531 | (1,369,418) | (749,763) | (619,655) | 33,875 | 1,433,303 | (1,369,418) | 63,885 |









| Reconciliation of Property, Plant & Equipment - 31 March 2024 | | | | | | |
|---|---------|-----------|-----------|--------------|------------|--------|
| | Opening | Additions | Disposals | Depreciation | Impairment | Total |
| | Balance | | | | | |
| Plant & Machinery | 1,189 | - | - | (541) | | 649 |
| Furniture & Fixtures | 59,058 | - | - | (28,097) | | 30,962 |
| Motor Vehicles | - | - | - | - | | - |
| Office Equipment | 3,637 | - | - | (1,372) | | 2,265 |
| Emergency Equipment | 0 | - | - | - | | 0 |
| | 63,885 | - | - | (30,010) | - | 33,875 |
| | | | | | | |

Reconciliation of Property, Plant & Equipment - 31 March 2023

| | Opening | Additions | Disposals | Depreciation | Impairment | Total |
|----------------------|---------|-----------|-----------|--------------|------------|--------|
| | Balance | | | | | |
| 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 |
| | 104,259 | - | - | (40,374) | - | 63,885 |

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 | - - - - - | - - - - - |
|---|--|---|---|
| 5 | Other Financial Assets Eskom Deposit | 17,690 | 17,690 |
| 6 | Accruals Accruals | 527,561 | <u> </u> |
| 7 | Revenue Services received in kind | 5,980,204 | 7,167,216 |
| 8 | Expenditure Management fees Bank charges Depreciation and amortisation Electricity & Water Repairs & maintenance Security expenses | 4,386,628 1,685 30,010 61,152 - 2,059,985 6,539,460 | 4,221,460 1,115 40,374 50,125 138,027 2,353,360 6,804,460 |







Department of Arts, Culture, Sports and Recreation



| 9 | - | /(used in) operations | | |
|----|--|--|-----------|-------------------|
| | Profit/(Loss) Adjustments for: | | (559,256) | 362,755 |
| | Depreciation and amorti | isation | 30,010 | 40,374 |
| | Finance costs | | - 50,010 | - 10,571 |
| | Impairment loss | | - | - |
| | Changes in working o | capital: | | |
| | Financial Assets | | - | - |
| | Payables from exchange | e transactions | 527,561 | (404,244) |
| | | | (1,685) | (1,115) |
| 10 | Deleted westing | | | |
| 10 | Related parties Relationships | | | |
| | Controlling entity | Department of Arts, Culture, Sport & Recreation | | |
| | controlling chury | Department of Aris, calcule, sport a recreation | | |
| | Mr. I.S Mogorosi | Head of Department: Arts, Culture, Sport and Recreation | | |
| | The entity has identified | the following to be its related parties: | | |
| | Klein Marico Recreation | | | |
| | Mmabana Arts, Culture a | | | |
| | All Provincial Departmer | nts | | |
| | Related party transactio | ans | | |
| | | om the Department of Arts, Culture, Sports and Recreation | | |
| | Services in kind | | 5,980,204 | 7,167,216 |
| | | | | |
| | | by the Department of Arts, Culture, Sports and Recreation | | |
| | Employee related expen | nditure | 4,386,628 | 4,623,466 |
| | Security expenses | | 1,544,989 | 2,353,360 |
| | Electricity | | 48,587 | 52,363 138,027 |
| | Repairs & Maintenance | | - | 138,027 |
| | The following amounts v | were included in expenditure as accruals, but are not reflected in the a | bove: | |
| | Security | • | 514,996 | - |
| | Eskom | | 12,565 | - |
| | | | 527,561 | - |
| | | | | |

11 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 2024, the entity had an accumulated deficit of (R559 256) and 31 March 2023 profit of R362 755 The entity's total liabilities for 2024 exceeds the total assets by R394 808. 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 685. Management performed a going concern assessment and did not identify any indicators of going concern. 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.

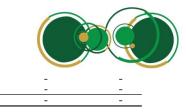






Irregular expenditure and Fruitless and wasteful expenditure

Irregular expenditure Fruitless and wasteful expenditure



13 Contingencies

There were no litigations against or by the entity to or from any party at reporting date.

14 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 | 2024 81,187 | 2023 82,872 |
|---|----------------|----------------|
| Financial assets by category Cash and cash equivalents | 81,187 | 82,872 |
| | 81,187 | 82,872 |
| Financial liabilities by category | | |
| Accruals | 527,561 | - |
| | 527,561 | - |
| | | |

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

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.

15 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

16 Actual vs Budgets

The budget is approved on a cash basis by functional classification. The approved budget covers the period from 1 April 2023 to 31 March 2024. 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 11% on revenue

Employee related costs Budgeted for other related employee cost that did not materialised.

General expenses

The difference is mainly due repairs and maintenance that was budgeted for, but that did not materialise.

Security expenses

Management budgeted for an increase, which did not materialised.

Electricity expenses

Management budgeted for an increase, which did not materialised.

17 Prior Period Errors

| | As previously reported | Correction of error | Restated* |
|---------------------------------|---------------------------|------------------------|-----------|
| Statement of Financial Position | | | |
| Accumulated Funds | (960,990) | 1,125,437 | 164,447 |
| Revaluation Reserve | 1,125,437 | (1,125,437) | - |
| | 164,447 | - | 164,447 |

Reversal of revaluation reserve that was erroneously recognised in prior years







Annual Financial Statements for the period ending 31 March 2024

Accounting Policies

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.









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, plan 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 if 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 assets in the previous years were 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 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 assets' 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:

| | Depreciation | Average useful |
|------------------------|---------------|----------------|
| Item | method | 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 that 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.









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 nonmonetary 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:

| | Depreciation | Average useful |
|-------------------|---------------|----------------|
| Item | method | 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-excannge 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 t 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 transaction 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 of 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



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