



acsr

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



ANNUAL REPORT 2020-2021



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PART A



GENERAL INFORMATION



1. DEPARTMENT'S GENERAL INFORMATION

DEPARTMENT OF ARTS, CULTURE, SPORTS AND RECREATION

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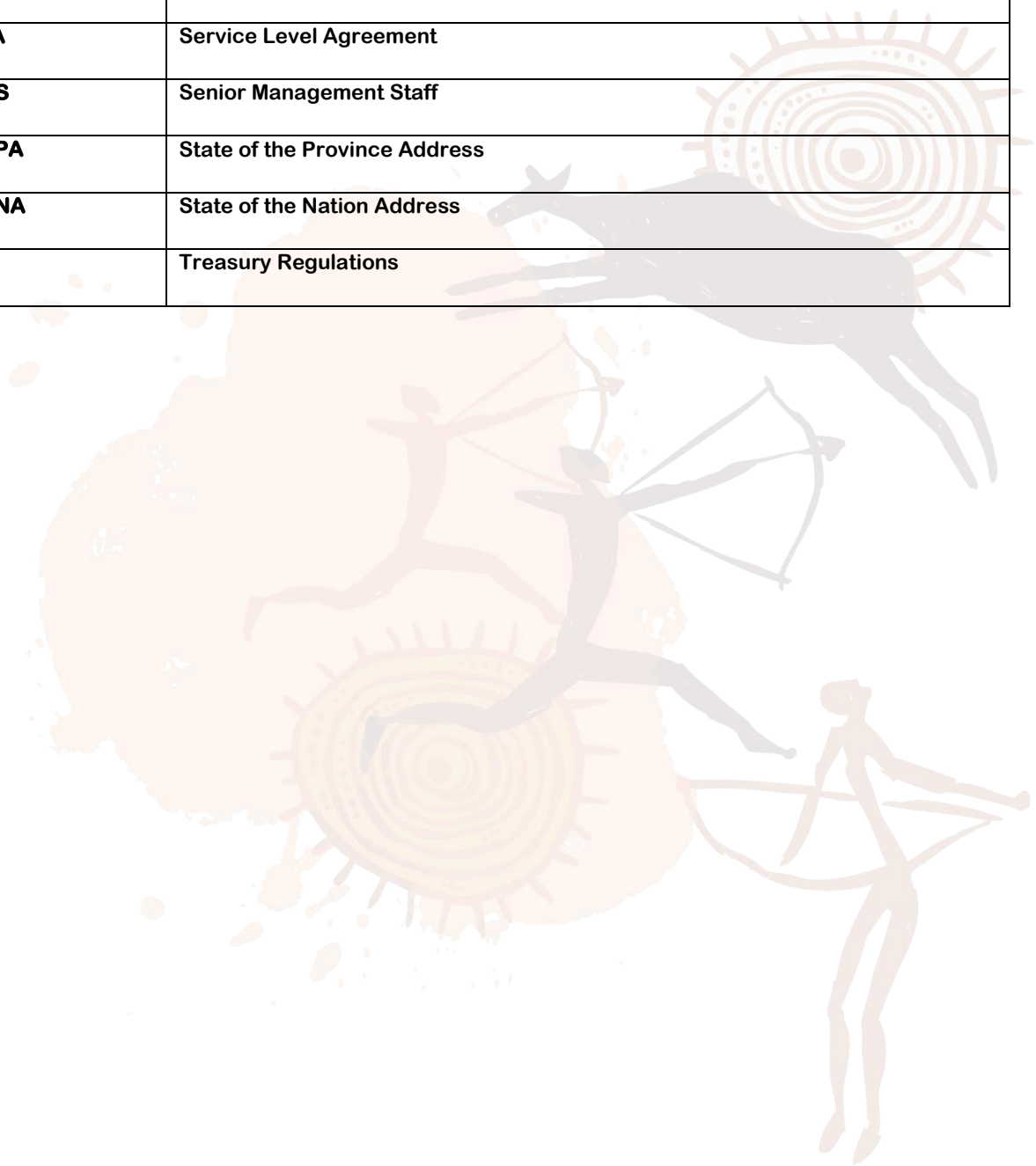
EMAIL ADDRESS: edithmogapi@nwpg.gov.za

WEBSITE ADDRESS : www.nwpg.gov.za/acsr

2. LIST OF ABBREVIATIONS/ACRONYMS

AGSA	Auditor General of South Africa
AO	Accounting Officer
CFO	Chief Financial Officer
DAC	Department of Arts and Culture
DORA	Division of Revenue Act
DPSA	Department of Public Service and Administration
DDM	District Development Model
HOD	Head of Department
ICT	Information, Communication Technology
IRM	Infrastructure Reporting Model
MEC	Member of Executive Council
MACSF	Mmabana Arts, Culture and Sport Foundation
MOU	Memorandum of Understanding
MTEF	Medium Term Expenditure Framework
NDP	National Development Plan
NGO	Non-governmental Organization
NPI	Non Profit institution
NPO	Non-Profit Organization
NWPACC	North West Provincial arts and Culture Council
OHS	Occupational Health and Safety
PSC	Public Service Commission
PFMA	Public Finance Management Act
PHRA	Provincial heritage Resource Agency
RISA	Recording Industry of South Africa
SAFTA	South African Film and Television Awards
SAMA	South African Music Awards
SATMA	South African Traditional Music Awards

SASL	South African Sign Language
SCM	Supply Chain Management
SHERQ	Safety, Health, Environmental, Risk & Quality Management
SLA	Service Level Agreement
SMS	Senior Management Staff
SOPA	State of the Province Address
SONA	State of the Nation Address
TR	Treasury Regulations



3. FOREWORD BY THE MEC



Member of the Executive Council

Ms Galebekwe Virginia Tlhapi

It is my utmost pleasure as the MEC for the Department of Arts, Culture, Sports and Recreation to present this report. The 2020/2021 Annual Report seeks to narrate the outlook of the performance of the department in the preceding year notwithstanding our plight during the pandemic.

The devastating Corona Virus ravaged the human life like wildfire and continued to disorganise the well-oiled machine of the department which was poised to deliver the deserved services to our communities including our stakeholders. The disorientation of our economy, health facilities and human resources almost came to a complete halt.

The department continued to suffer budget cuts due to Covid-19, however we continued to serve the people of North West Province, athletes, artists and our stakeholders, also with assistance of our National Government.

Our efforts to grow the arts and culture industry were realised with the deployment of different strategies and means. We have identified certain areas of intervention in the arts to help the people to earn income through

arts and culture. Some artists got the opportunity to do online performances during stringent lock down regulations. The departmental social cohesion, nation building and socio economic transformation projects were done through dialogues and conversations.

The Department is cognisant of the important role the libraries are playing in our communities. Libraries continue to occupy space as a gateway to knowledge and culture. We are encouraged by the positive testimonies we received from different graduates who with the assistance of our librarians and the relevant books in our libraries, achieved their qualifications. The installation of free Wi-Fi and access to internet plays a critical role in the education of the students and community at large and we strive to do more. Our plans to upgrade our ICT infrastructure remains a priority.

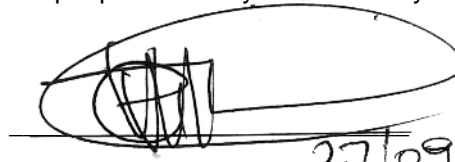
Sport is a major contributor to economic and social development. Its role is well recognized by Governments, including in the Political Declaration of the 2020 Agenda, which reflects on “the contribution sports make to the empowerment of women, young people, individuals and communities, as well as to health, education and social inclusion objectives”.

Most major sporting events were upended international, national and regional levels. And all athletes who their lives and income depend on sports were gravely affected. Contact sport activities were suspended to limit the spread of the virus. We had to rekindle our plans in order for the athletes to survive in this pandemic and we provided with financial relief. Our performance as the department were inversely affected including financially.

As if the war against Covid-19 pandemic was not enough, we were faced with another pandemic called Gender Based Violence. The department managed to host a successful internal programme geared towards combating this pandemic and we will also continue to speak and act harshly against this pandemic until we realise a society that is free from this inhuman abuse.

In pursuit of good governance, we worked to reduce and eliminate irregular, fruitless and wasteful expenditure and increase our success rate in paying valid invoices within 30 days.

This report serves as our unremitting commitment to serve our communities and build a better society, as envisaged in the National Development Plan 2030. I'm confident, as the Political Head of the Department that, with the team of disciplined men and women that I have in the department, we shall deliver services to our people timeously and efficiently and receive an improved audit outcome for the 2020/2021.



27/09/2021

MEC V.G TLHAPI

DEPARTMENT: ARTS, CULTURE, SPORTS AND RECREATION

4. REPORT OF THE ACCOUNTING OFFICER



Acting Head of Department

Mr Hendrick Marcus Metsileng

Our endeavour to pursue the implementation of our mandate, we are acutely aware that arts, culture, sports and recreation are the potential drivers for our economic growth. In this regard, our artists, athletes, their managers and support staff were denied the opportunity to earn a living in their respective trades owing to the threat of the deadly Corona Virus during the 2020/2021 financial year. Similarly, our communities were denied the opportunity to enjoy stage performances and live games, as supporters and spectators were not allowed to attend the events.

For us and the stakeholders we serve, the COVID-19 restrictions were a huge blow – albeit necessary for health reasons – as our performance is mainly gauged by the numbers of people we involve in our activities.

Having said that, we could not afford the luxury of folding our arms while the virus put brakes on our activities. We pooled our resources to help artists and athletes earn a reasonable living under the circumstances, through dedicated grants under defined protocols.

In such trying times, we managed to keep our collective eye on the ball and stuck to our mission, vision and values. With the help of the tools of the Fourth Industrial Revolution, we managed to beat many odds.

With the easing of the lockdown in stages, we managed to squeeze in some events that could help the collective psyche of our communities stay in the sport and arts sectors. Two prominent events that we hosted were the Africa Cup of Nations qualifiers with Bafana Bafana opponents, namely Namibia and Zambia, at the Royal Bafokeng Stadium. Although spectators were not allowed to attend the games, the operations were smooth and the games were well received on television.

Similarly, we hosted community dialogues (with limited numbers, in line with COVID-19 restrictions), to help combat such scourges as Gender-Based Violence (GBV). We also hosted internal GBV awareness campaigns to get our staff to be ambassadors for the cause against GBV.

Still on social cohesion, we continued with our programme of Young Patriots. These are young men and women who are ambassadors of patriotism around the Province, as part of a national programme. They teach the youth and communities about key elements of what our country is about. This ranges from national symbols such as the flag, the national bird, animal, flower and the national fish. Little as that might seem, at face value, these interventions are critical in building a nation that has an unfortunate ravaged past.

Finally we are proud of the resilience of the departmental staff who stayed on track and ran with the baton, on a rather rough surface. We are confident that the same spirit will prevail in the forthcoming financial year, and beyond.

Overview of the financial results of the department

Departmental receipts

Departmental receipts	2020/2021			2019/2020		
	Estimate	Actual Amount Collected	(Over)/Under Collection	Estimate	Actual Amount Collected	(Over)/Under Collection
	R'000	R'000	R'000	R'000	R'000	R'000
Sale of goods and services other than capital assets	525	298	-227	3 818	552	-3 266
Fines, penalties and forfeits				57		-57
Financial transactions in assets and liabilities	-	72	72	-	2 843	2 852
Total	525	370	-155	3 875	3 395	-471

Programme Expenditure

Programme Name	2020/2021			2019/2020		
	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
Administration	121 574	115 012	95%	117 463	109 998	7 462
Cultural Affairs	271 949	250 706	92%	322 950	297 561	25 392
Library and Archive Services	160 000	143 426	90%	219 174	163 230	55 944
Sports and Recreation	103 670	90 556	87%	141 592	114 314	27 278
Total	657 197	599 700	91%	801 179	685 103	116 076

Reasons for over/under spending per programme

Programme 1: Management and Administration

The programme spend 95 per cent or R115.012 million against the target of 100 per cent with a variance of 5 per cent which is registered in all economic classification due to savings on vacant funded position, non- payment of SMS performance assessment for 2019/20 financial year, accruals for fixed costs as well as savings on leave gratuity.

Programme 2: Cultural Affairs

The programme spend R250.706 million or 92 per cent against the target of 100 per cent with an under variance of 8 per cent. The under variance was registered on compensation of employees due to savings on vacant funded position and saving on goods and services due to cancelled events which resulted in less events held as well as savings on travelling expenditure. There was also a balance under transfers and subsidies which was as a result of non-transfers made to non-compliant NPIs and other departmental agencies.

Programme 3: Libraries and Archive Services

The programme has spent R143.426 million or 90 per cent against the target of 100 per cent at year end inclusive of the conditional grant. The under spending was mainly from goods and service with a balance of R1.5 million on goods and service for SITA Invoice and library material, savings of R1.7 million on transfers to municipalities and R5.4 million due to delay in implementation of libraries infrastructure.

Programme 4: Sports and Recreation

The spending on the programme is R90.556 million or 87 per cent against the target of 100 per cent inclusive of Mass participation conditional grant, the under variance is mainly registered on goods and service due to savings realised on purchase of equipment and attire, postponed and or cancelled events, less travelling expenditure and R1.6 million savings on payments for capital assets.



Economic Classification	2020/2021			2019/2020		
	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
Compensation of Employee	271 451	265 172	6 279	286 275	262 297	23 978
Goods and services	143 593	126 861	16 732	216 690	179 717	39 973
Interest and Rent on Land	149	34	115	141	20	121
Transfers and subsidies	200 118	176 650	23 468	221 752	206 635	15 117
Payments for capital assets	41 586	30 752	10 834	76 321	36 437	39 884
Payment for financial assets	300	231	69	-	-	-
Total	657 197	599 700	57 497	801 179	685 106	116 076

Reasons for over/ under spending per Economic Classification

Compensation of employees

The spending on compensation of employee is R265.1 million or 97 per cent with a variance of 3 per cent, the under variance is due to vacant funded position as well as balance of performance assessments for SMS not yet paid at year end.

Goods and services

The spending on goods and services is at R126.8 million or 88 per cent with a variance of 12 per cent, the under variance was mainly on library conditional grant on non-procurement of library books and mass participation conditional grant savings on procurement of sports equipment and attire. The other contributory factor is the postponement or cancellation of events that led to savings on travelling expenses, catering, venues transport, etc. for all programmes due to restrictions brought about by the National State of Disaster declaration.

Transfers and subsidies

The expenditure is at R176 million or 88 per cent with a variance of 12 per cent. The under variance is due to none transfers to municipalities, NPIs, leave gratuity, other departmental agencies. None transfers were due to municipalities not submitting business plans in time and lack of compliance to required documents by NPIs and other departmental agencies.

Building and other fixed structures

The expenditure is R26.8 million or 74 per cent with a variance of 26 per cent. The under variance was mainly due to delays in completion of planned libraries and Sports complexes projects. The built industry was hugely affected by the pandemic which saw the first two quarters of the year resulting in less activity as a result of lockdown restrictions. A rollover has been requested on all committed projects.

Capital Assets (Machinery and equipment)

The expenditure is R3.9 million or 68 per cent with a variance of 32 per cent. The under variance of 32 per cent was due to the direct correlation of incomplete libraries which affected the procurement of library furniture. There were no new office furniture procured for the year except for furniture that was responding to safety protocols for the department.

Payments of Financial Assets.

The expenditure registered under financial assets amounting to R231 thousand rands relates to irrecoverable debts written off.

Virements

An amount of R7.5 million was applied as virement, R7 million from Management and Administration and R500 thousand from Cultural Affairs.

Roll Overs

An amount of R10.670 million was applied for as roll-over on unspent conditional grant for ongoing library projects, and equitable share for procurement of sports attire and equipment under the sports programme equitable share.



Programme	Roll-Over R'000	Projects
Library and Archive Service	R7.770	Lethabong community library Southey community library Haartebeespoort dam library Reagile community library Mmabatho community library Ngaka Modiri Molema district
Sports and Recreation	R2.900	Procurement of equipment and attire
TOTAL	R10.600	

Unauthorised Expenditure

There was no unauthorised expenditure for the year under review.

Public/Private Partnerships

There were no partnerships entered into during the year under review.

Discontinued Activities/Activities to be discontinued

None

New or Proposed Activities

None

Supply Chain Management

None

SCM Processes and systems to prevent irregular expenditure

- Financial Circulars;
- Financial Delegations;
- Policy on Irregular Expenditure;
- SCM Prescripts;
- Workshops / Awareness;
- Investigations;
- Registers;



Supply Chain Management Challenges and Resolutions

There is still deficiencies in internal controls identified during the financial year that results in non-compliance to SCM prescripts. The Department is however in the process of strengthening the controls by capacitating the SCM Unit with an additional Deputy Director as well as the Deputy Director Internal Control. The implementation of post audit action plans has also assisted the department in curbing some of the non-compliance as well as improving internal controls around the Supply Chain Management Unit.

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

None

Exemptions and Deviations received from National Treasury

The National Procurement Instruction Notes in responding to the National State of Disaster due to COVID-19.

Events after reporting date

The contract of the substantive Head of the Department, Ms SR Bapela, ended on the 30th of April 2021. Mr HM Metsileng was subsequently appointed as the Acting Head of Department from the 1st of May 2021, for a period of 6 months or until the post is filled, whichever comes first.

Other

None



Acknowledgement

The department expresses sincere gratitude and appreciation for the exemplary leadership of MEC Galebekwe Virginia Tlhapi for her strategic and visionary leadership that guided the direction of the department notwithstanding the fact that our country and province were hit by a devastating Covid-19 pandemic. The leadership of the department thanks all stakeholders, partners, provincial and national government for their continued support and cooperation; and warmly appreciates the contribution of all executives, seniors managers and DACSR officials for their dedication and sustained efforts in carrying out the mandate of the department and serving the people of North West.

Conclusion

This annual report has been prepared in accordance with the guidelines issued by National Treasury for the financial year. All the information and amounts disclosed are consistent, complete, accurate and free from omission.

Approved and signed off

The 2020/2021 financial statements as presented on page 132 to 223



Mr. Hendrick Marcus Metsileng

Acting Accounting Officer

Department of Arts, Culture, Sports and Recreation

Date: 31 May 2021

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

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

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

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

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

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

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

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

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

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

Yours faithfully



Mr. Hendrick Marcus Metsileng

Acting Accounting Officer

Department of Arts, Culture, Sports and Recreation

Date: 31 May 2021



6. STRATEGIC OVERVIEW

6.1. Vision

A transformed representative hub of talent in Sport, Arts and Culture, an active and winning nation which is internationally recognized and admired.

6.2. Mission

To create, promote and develop Sport, Arts and Culture for community betterment and enrichment, maximising access, development and excellence at all levels of participation.

6.3. Values

Innovation – Finding creative solutions;

Impartiality - Provision of services to all citizens fairly, equitably and without bias;

Accountability - Taking responsibility for actions and decisions;

Integrity - Doing the right things even when not watched;

Transparency - Demonstrating inclusivity in delivery of services;

Consultation - Consulting stakeholders on the quality of services.

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 also enhanced by Chapter 2 of the Constitution and other chapters aligned directly and indirectly to the Departmental mandate.

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
- The Constitution, Chapter 12, 1996
- Promotion of Access to Information Act, 2000
- 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, 2000
- Copy Right Act, 1993

7.2.2 National Legislation from which the Department derives its mandate

- Cultural Institution Act, 1998
- Cultural Promotion Act, 1983 (as amended)
- Commission for the Promotion and Protection of the Rights of Cultural, Religious and Linguistic Communities, 1997
- 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 (No 8 of 2014)
- The Commission for the Promotion and Protection of the Rights of Cultural, Religious and Linguistic Communities Act, 19 of 2002;

7.2.3 Provincial Legislation Administered by the department:

- Mmabana Arts, Culture and Sport Foundation Act, 2000
- North West Arts and Culture Council Act, 2000
- North West Provincial Languages Act, 2015

7.3 Policy mandates

- National Development Plan, Vision 2030
- National Medium Term Strategic Framework, 2014-2019
- Mzansi Golden Economy Strategy
- National Language Policy Framework
- Guideline for Corporate Governance of ICT Policy Framework
- White Paper on Arts, Culture and Heritage
- 14 National Government Outcomes:
 - Outcome 1: Quality Basic Education
 - Outcome 4: Decent employment through inclusive economic growth
 - 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

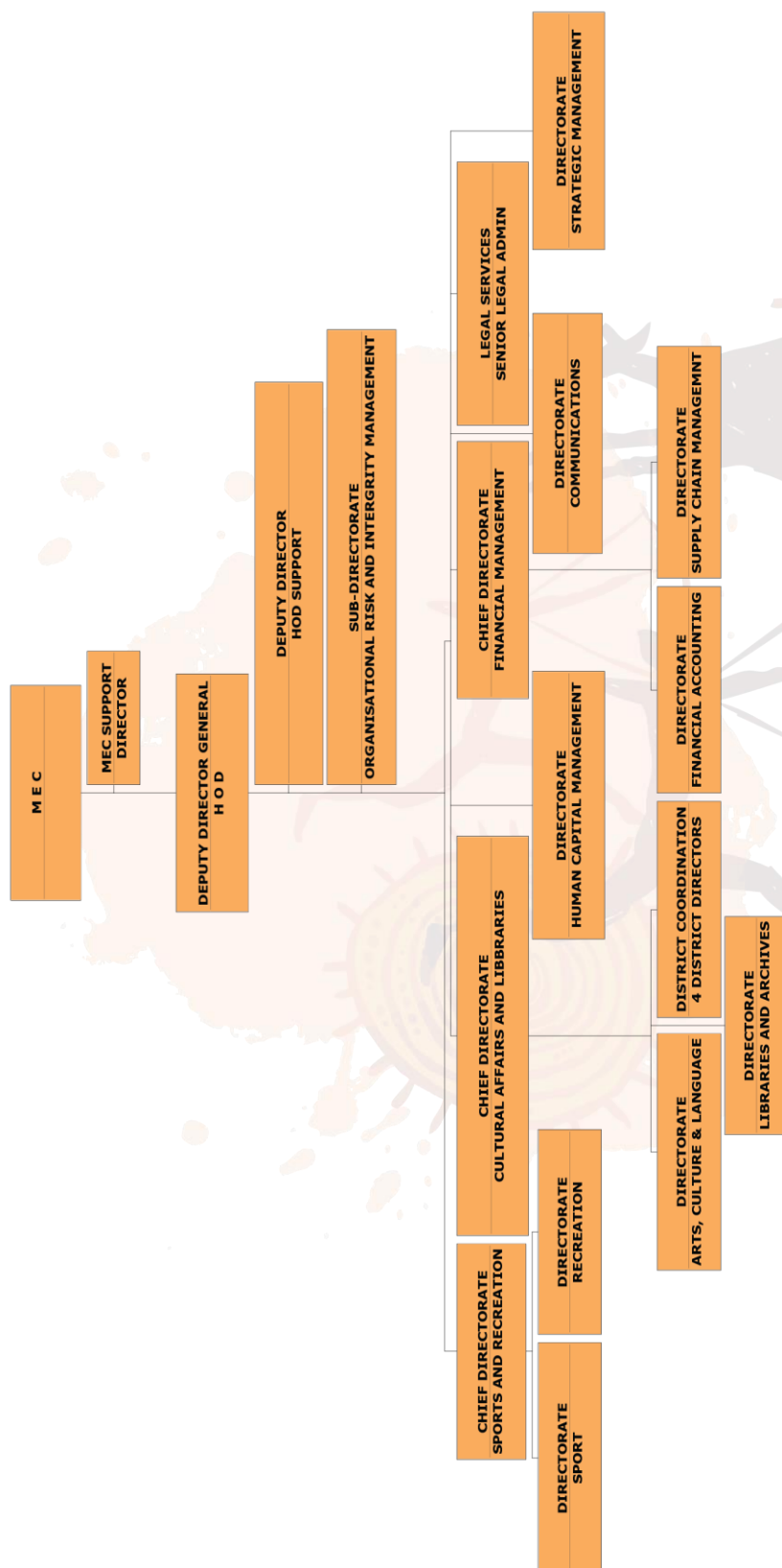
Provincial Development Plan

7.5 Relevant Court Rulings

<i>The Chairpersons' Association v Minister of Arts and Culture</i> [2007] SCA 44 (RSA)	The Court reviewed and set aside the decision to change the name Louis Trichardt to Makhado. The case emphasizes the need for adequate and proper consultation with stakeholders (PGNC)
<i>Qualidental Laboratories v Heritage Western Cape</i> [2007] SCA 170 (RSA)	The Courts Held that a Provincial heritage Authority has the power to impose conditions on a permit of a structure not enjoying protection in terms of the National Heritage Resource Authority Act if the condition seeks to promote conservation and heritage management. (PHRA). This empowers the PHRA
<i>Phatolo Solom Tau v Premier of the North West Province, Department of Arts, Culture, Sports and Recreation and Mmabana, Arts, Culture and Sport Foundation (NWHC - M635/2020)</i>	The Premier has been ordered that within 14 days of the order, take a final decision on the implementation of the forensic report suggesting further criminal investigation to be conducted by Hawks. The Department has been to inform applicants of steps against perpetrators identified in the Nexus Report
<i>Lourens v President of South Africa and Others</i> 2013 1 SA 499 (GNP)	The Court had ordered the Minister of Arts and Culture to comply with section 6 of the Constitution, within two years from the date of the court order, to provide legislation and other measures to regulate and monitor the use of the official languages.



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



9. ENTITIES REPORTING TO THE MEC

The table below indicates the entities that report to the MEC.

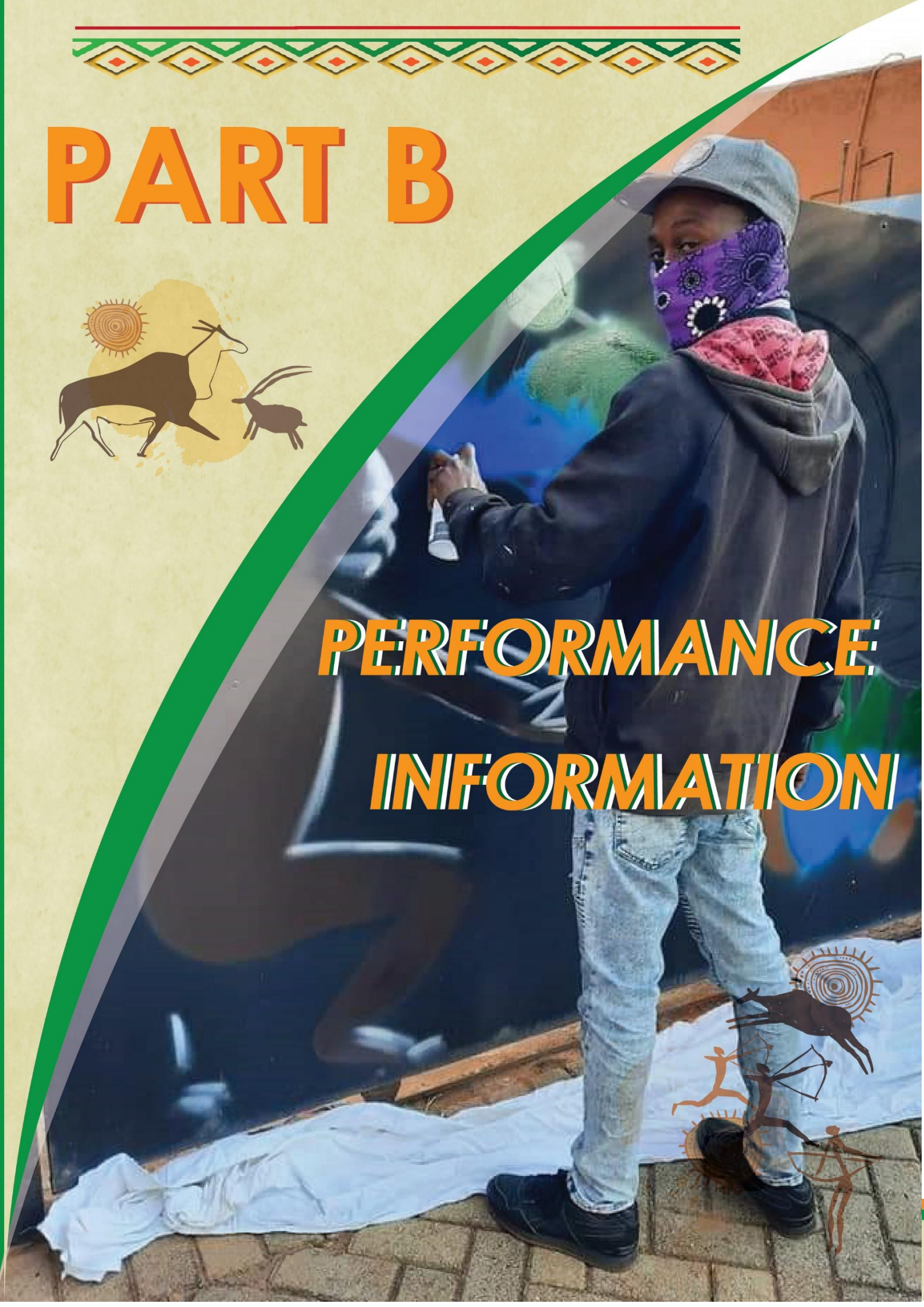
Name of Entity	Legislative Mandate	Financial Relationship R'000	Nature of Operations
Mmabana Arts, Culture and Sport Foundation	MACSF Act, Act no.7 of 2000.	118,400	Sport, Arts & Culture activities.
Provincial Heritage Resources Agency	PHRA Act of 2004	1,513	Heritage activities
Klein Marico recreation centre	Chapter 19 of the PFMA	9,439	To provide recreational facilities
Noyons and Donkervleit Recreation Center	Chapter 19 of the PFMA	5,668	To provide recreational facilities
Provincial Language Services	Administration	2 356	Language Activities
Skills Development Levy	To facilitate skills development within their sub-sectors through the disbursement of grants for learning programmes and monitoring of education and training as outlined in the National Skills Development Strategy (NSDS)	260	As per DPSA Directive on utilisation of Training Budget



PART B



PERFORMANCE INFORMATION



1. AUDITOR GENERAL'S REPORT: PREDETERMINED OBJECTIVES

See report in PART E

2. OVERVIEW OF DEPARTMENTAL PERFORMANCE

2.1 Service Delivery Environment

After the successful establishment of the Department of Arts, Culture, Sports and Recreation during the reconfiguration processes and the approval of the “Start Up” structure of the department, the department embarked on the process of decentralisation of functions. The process was necessitated by the 6th Administration move to the District Development Model (DDM).

In order to ensure that all the departmental services are implemented at the district level, the department started with the process of review of its structure to ensure that all departmental functions find expression in the all four districts. A task team was established to assess the human capacity at the district and make recommendation to take the process forward. The team has started with the process of reviewing the structure and ensuring that it respond to the priorities of the 6th Administration.

All of the above was informed by the department strategy that also necessitated the review of the departmental service delivery model to ensure alignment to the reviewed organisational structure.

The provision of Library Service in the Province continued as a concurrent function of the Department and Local Municipalities responsible for the day to day operation of the libraries at the local level. The operations of Libraries and Archives were affected by the lockdown and permission to open Libraries and Archives for public access was granted during Alert Level 1 under strict health and safety measures that were pronounced by the Minister of Sport, Arts and Culture.

The lockdown restrictions also affected the implementation of building projects as a result no new library was completed in the financial year. With the directives of operating libraries during Covid-19 a number of libraries remained closed during the financial year to address the issues relating to water supply, ventilation and safety of the structure. Out of the hundred and twenty one (121) libraries in the Province only ninety eight (98) were operational after the re-opening of libraries during Alert Level 2 and 1. Of the total number of libraries, eight (8) were newly completed structures and those under upgrading. Twelve (12) libraries either had outstanding maintenance issues and some had problems of water supply and could not meet the requirements to be operational during the Covid-19 pandemic.

Although inspections of governmental bodies were suspended due to Covid-19 restrictions there was continued support to governmental bodies to implement proper records management which are essential for good governance and accountability of government departments, local municipalities and state owned enterprises in the Province and most important for building of a Provincial Archives collection.

History of our communities in the Province most of it remains undocumented. Through the project of Oral History Recording more stories will be captured and preserved for posterity.

Towards the end of the reporting period the Provincial Archives and Library building was attacked and glass wall was broken during the protest by students of the North West University (Mahikeng Campus) which is adjacent to the building.

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 chief directorate sport and recreation do 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.

Other challenge has been the lack of department to appoint directors responsible for sport and recreation. The posts have been vacant and funded for a long time. A further challenge has been to surrender funding for Covid 19 pandemic program for the province and the country. The chief directorate sport and recreation surrendered a substantial amount of funds to contribute towards Covid 19 pandemic. Despite the lockdown restrictions, the department continued to implement sport facility by completing Ipelegeng multi-purpose sport facility. Further facility such as Mmabatho Tennis Centre is being upgraded to offer communities better opportunities to participate in sport and recreation. This was done in partnership with the Sport Trust and various municipalities.

With regard to programmes, the chief directorate has been able to implement school sport through online and virtual participation as well as physical participation. A number of learners from primary and secondary schools took part in school sport in partnership with the Department of Education to attend the tournaments such as the youth and junior Athletics championships. These learners consisted of boys and girls who are selected to represent their schools in different tournaments. In relation to recreation, the youth were able to participate in big walks, recreation day, mass aerobics, heritage indigenous games, National recreation day etc. Although the Covid 19 restrictions were a challenge at least a number of youth and women participated in these activities during the year under review. The community sport also provided an opportunity for youth and women to participate in rural sport development games, North West tournaments at the district level, Provincial Boxing Tournament, cycling tour etc.

The Department together with the North West Sport Confederation hosted the disability sport summit in order to provide an opportunity for disability people to engage in ways and means of improving the sport for the future. The Department subscribes to giving youth, women and people with disability opportunities to participate in sport and recreation activities to improve their healthy lives.

2.2 Service Delivery Improvement Plan

Main services and standards

Main services	Beneficiaries	Current/actual standard of service	Desired standard of service	Actual achievement
Build, upgrade and maintain libraries	Communities	Time 12 Months	02	None

Batho Pele arrangements with beneficiaries (Consultation access etc.)

Current/actual	Desired arrangements	Actual achievements
Consultation	<ul style="list-style-type: none"> Meeting with relevant stakeholders; Road shows 	<ul style="list-style-type: none"> Meeting held with relevant stakeholders
Redress	<ul style="list-style-type: none"> Improvement through print media, electronic, pamphlets and posters 	<ul style="list-style-type: none"> Partially achieved print media, electronic, pamphlets and posters
Access	<ul style="list-style-type: none"> Information desks at Service Points and local municipalities 	<ul style="list-style-type: none"> Targets partially achieved: information desks provided at Service Points and some municipalities
Courtesy	<ul style="list-style-type: none"> Conduct customer satisfactory survey and use of suggestion boxes 	<ul style="list-style-type: none"> Target partially achieved: suggestion boxes not effectively utilised Customer satisfactory survey not conducted for this period
Openness & transparency	<ul style="list-style-type: none"> Publication of our annual reports, strategic plan and infrastructure programme management plan 	<ul style="list-style-type: none"> Target achieved through publication of Annual Plan, strategic plan in the departmental website
Information	<ul style="list-style-type: none"> Posters and pamphlets distributed to the communities regarding our services we provide 	<ul style="list-style-type: none"> Partially achieved: pamphlets and posters are distributed on quarterly basis regarding departmental programmes
Value for money	<ul style="list-style-type: none"> Establishment of focus groups between department of Public Works, Provincial treasury to address challenges for projects delivery time frames 	<ul style="list-style-type: none"> Targets partially achieved: there are regular meetings with public works and infrastructure unit to address challenges regarding the timeous completion of the projects

Service delivery information tool

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

Complaints mechanism

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

2.3 Organisational Environment

The Department of Public Works and Roads is the Implementing Agent of infrastructure projects and their poor handling of projects has affected the delivery of building libraries and contributed in the under spending on the Conditional Grant allocation. The tender for library furniture was only awarded at the end of financial year and this has caused delay in handing over of completed libraries and under spending on the Conditional Grant. The budget cut has led to suspension of building of community libraries in Dinokana and Wolmaransstad causing further delays in appointing contractors to start construction of projects that started in 2017/18. Provision of internet/ Wi-Fi services to community libraries could not be implemented as the Department could not accept the proposal due to exorbitant costs proposed by SITA.

The risk of theft and loss of records remains as Governmental Bodies are still failing to comply with legislation on management of records and is also affecting the archiving of records in the Province.

Key during the year under review was the work done to align the structural configuration of the new Department of Arts, Culture, Sports and Recreation. The reconfiguration of Arts, Culture, Sports and Recreation meant that the process required a different consideration. The reconfiguration necessitated that the Decentralised Model should be considered for key

functions to be at Districts and Service Points. Although the Sport and Recreation functions were already at this level, other mandates or functions such as Finance, Supply Chain, Human Resource had to start the process of Decentralisation. The Department continued to be plagued by lack of attendance to Sport and Recreation activities because of a lack of capacity. The Department had vacancies for all the Chief Directorates which impacted on the capacity of these areas to deliver on their mandates. Attention should be focused on prioritising these posts so that the Department can deliver services to the communities effectively and efficiently.

2.4 Key policy developments and legislative changes

Due to COVID 19 advent the Department had to change implementation model of programmes. Events and capacity building programmes changed from physical to virtual. Department also reviewed and approved funding policy which will enable us to maximize service delivery through partnerships and collaborations.

The Chief Directorate Sport and Recreation did not experience any major changes to relevant policies or legislation that could have affected its operations during the reporting period under review. However in the light of the departmental reconfiguration of the two mandates of Arts, Culture, Sport and Recreation, the funding policies of both industries had to be combined and integrated. The Department combined and integrated both funding policies for Arts, Culture, Sport and Recreation. The objective was to review each policy to be in line with the reconfiguration process. The Funding Policy included Clubs, Associations and Federations. The following are the principles of the Funding Policy.

The Funding Policy shall support and develop Sports and Recreation in the Province by ensuring that:

- a. Sustainable programmes are supported.
- b. Enhance excellence through furthering sports values.
- c. Funding is equitable, predictable, transparent and made against clear and consistent criteria
- d. There is a continuous research to keep up with the industry development.
- e. Promotion of local entities, provincial, national and international role players.

The Funding Policy takes cue from the Constitution of the Republic of South Africa, 1996 (Act 108 of 1996 as amended) which affirms the democratic values of human dignity, equality and freedom. In line with these constitutional imperatives, as the custodian of Sport and Recreation nationally, Department of Sport, Arts and Culture has been assigned powers and functions to develop and implement national policies and programmes for Sport and Recreation in the country. Provincial Sport and Recreation is the exclusive domain of the Provincial Departments responsible for Sport and Recreation, in terms of Schedule 5 of the Constitution of the Republic. In terms of the National Sport and Recreation Act, 1998 (Act No 110 of 1998 as amended), the Minister of Sport and Recreation has the legislative power to oversee the development and management of Sport and Recreation in South Africa. The main responsibility of Department of Sport, Arts and Culture is to develop national policies and guidelines for Sport and Recreation in the country. The key implementers are the Provinces and Municipalities, as well as SASCOC, National Sport Federations, and other agencies. The Department has thereby ensured that the reconfigured mandates of Arts, Culture, Sport and Recreation find expression in the New Funding Policy of the Department.

2.5 Progress towards achievement of Institutional Impacts and Outcomes

The Theory of Change approach was interrupted by the advent of COVID 19, resulting in APP reviewed twice during the financial year under review, however migration to virtual implementation had its own positive outcomes:

- Digital platforms are less expensive than normal physical approach;
- Achievement of five (5) year targets are still on course as virtual implementation of programmes are permanent on social platforms.
- More audience is reached and we are able to track impact through reviews (digital) and virtual responses;
- The clients are readied for the 4th Industrial revolution

During the reporting period 378 job opportunities were created and 50 youth gained employment in library and archive services.

Five (5) Record Classifications Systems out of twenty five (25) planned five-year target were approved during the reporting period. A target of two (2) Archives groups arranged for retrieval and archived out of the 10 targeted for five years. The annual target of seventeen (17) out of the five year target of 85 library and archives outreach programme was achieved. The outreach programmes were rolled out and reached community members who include toddlers, learners, out of school youth and the elderly. Out of the five year target of thirty Five (35), Seven (7) Oral History projects targeted in the reporting period were conducted to ensure that people are informed and the undocumented history of the people of North West is collected and will be preserved at the Provincial Archives. Five (5) out of twenty five (25) record classification systems issued with disposal authorities, was archived in the reporting period.

The Department's Impact Statement is to have Socially Cohesive Communities in the North West Province. The outcomes of the Chief Directorate Sport and Recreation are amongst others to increase economic opportunities for community betterment. The Chief Directorate has been able to create employment opportunities through PROREC Allocation and Conditional Grant. In relation to the development of Sport and Recreation to advance socio-economic transformation and social cohesion, the Chief Directorate completed one Sport and Recreation facility which created an opportunity for community to participate in Sport and Recreation. Further thereto during this year under review a number of people have been trained in capacity building for Cricket Umpiring, Cricket Scoring and Netball. Other programs which promote social cohesion such as Rural Sport Development games, North West Tournaments at the District Level, Aerobics Marathon, Heritage Indigenous Games, Fun Run/ Fun Walk, Big Walk have been implemented under the year reviewed. The impact is largely to promote an active and winning nation for the Province and South Africa as a whole. Furthermore the promotion of quality of life and the reduction of diseases such as Diabetes, High Blood Pressure, Stress, etc. is achieved through vibrant programs which involves learners, youth, women, people with disability and senior citizens.

3. INSTITUTIONAL PROGRAMME PERFORMANCE INFORMATION

3.1 Programme 1: Management and administration

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

SUB-PROGRAMMES

- Office of the MEC
- Corporate Services

OUTCOMES, OUTPUTS, OUTPUT INDICATORS, TARGETS AND ACTUAL ACHIEVEMENTS

Programme / Sub-programme:									
Outcome	Output	Output Indicator	Audited Actual Performance 2018/2019	Audited Actual Performance 2019/2020	Planned Annual Target 2020/2021	*Actual Achievement 2020/2021 until date of re-tabling	Deviation from planned target to Actual Achievement 2020/2021	Reasons for deviations	Reasons for revisions to the Outputs / Output indicators / Annual Targets
Sound and ethical governance	Improving audit outcomes	1.2 Number of compliance instruments developed	NEW	NEW	09	02	-07	ICT Plan and APP still in draft	Other compliance instruments were planned for other quarters.

The Departmental APP was re-tabled due to budget re-allocation to the Covid relief fund in line with the fight against the Covid-19 pandemic. This is in line with the disaster management plan pronounced by the president of the Republic of South Africa. The Department therefore revised outputs, output indicators and annual targets that will be implementable given the revised budget allocated.

Programme: Management and administration								
Outcome	Output	Output Indicator	Actual Achievement 2018/2019	Actual Achievement 2019/2020	Planned Target 2020/2021	Actual Achievement 2020/2021	Deviation from planned target to Actual Achievement for 2020/2021	Comment on deviations
Sound and ethical governance	Improving audit outcomes	1.1 Unqualified audit opinion	NEW	NEW	Unqualified Audit Opinion	Unqualified Audit Opinion	N/A	N/A
		1.2 Number of compliance instruments developed.	NEW	NEW	13	08	-04	Compliance instruments were at draft stage

Strategy to overcome areas of underperformance

- Management will develop strict internal control measures to improve the reporting of compliance instruments and adequate times for senior management to review and approve them.

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

- N/A



Progress on Institutional Response to the COVID-19 Pandemic

Budget Program me	Interven tion	Geographic Location [Province/District/Local Municipality]	Number of beneficiarie s	Disagr egatio n of Benefi ciarie s	Total Budget allocation per interventio n R'000	Budget spent per interventi on R'000	Contributi on to the Outputs in the APP	Immediat e Outcomes
Managem ent and Administr ation	Procure ment of PPE, Consum ables and equipm ent in respons e to safety proto col of employ ees	Head office and all districts and local municipalities	All employees inclusive of EPWP	All emplo yees inclusi ve of EPWP and Contr act worke rs	R5,800	R 5,458	Sound and Ethical Governan ce	Outcome 12
	Appoint ment Screen ers	Head office and all district and municipality	All employees inclusive of EPWP	All emplo yees inclusi ve of EPWP and Contr act worke rs	R1,537	R1,537	Sound and Ethical Governan ce	
Total					R7,337	R6,995		

Significant Achievements for the Programme

- None

Linking Performance with Budget

Programme Name	2020/2021			2019/2020		
	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
Office of the MEC	11 219	9 771	1 448	9 327	6 682	2 645
Corporate Services	110 355	105 241	5 114	108 136	103 319	4 817
Total	121 574	115 012	6 562	117 463	110 001	7 462

NON-FINANCIAL PERFORMANCE [2020-2021] LINKED TO BUDGET				
Programme	Total number of performance indicators	Number of performance indicators achieved	Number of performance indicators not achieved	Percentage achieved
Management and administration	02	01	01	50%
	Final appropriation R'000	Actual expenditure R'000	Variance R'000	Actual expenditure as % of final appropriation
	121 574	115 012	6 562	95%

3.2 Programme 2: Cultural Affairs

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

SUB-PROGRAMMES

- Management
- Arts and Culture
- Museum Services
- Language Services

OUTCOMES, OUTPUTS, OUTPUT INDICATORS, TARGETS AND ACTUAL ACHIEVEMENTS

Programme : Cultural Affairs									
Outcome	Output	Output Indicator	Audited Actual Performance 2018/2019	Audited Actual Performance 2019/2020	Planned Annual Target 2020/2021	*Actual Achievement 2020/2021 until date of re-tabling	Deviation from planned target to Actual Achievement 2020/2021	Reasons for deviations	Reasons for revisions to the Outputs / Output indicators / Annual Targets
Increased Economic Opportunities for Community Betterment	Youth participation in the economy facilitated.	2.1 Number of job opportunities created.	NEW	NEW	4 000	0	-4 000	Budget allocations where cut due to redirection of funds	Revised due to budget cut

Programme : Cultural Affairs									
Outcome	Output	Output Indicator	Audited Actual Performance 2018/2019	Audited Actual Performance 2019/2020	Planned Annual Target 2020/2021	*Actual Achievement 2020/2021 until date of re-tabling	Deviation from planned target to Actual Achievement 2020/2021	Reasons for deviations	Reasons for revisions to the Outputs / Output indicators / Annual Targets
	Arts and Culture Facilities built	3.7 Number of facilities built	NEW	NEW	04	0	-04	Budget allocations where cut due to redirection of funds	Revised due to budget cut

The Departmental APP was re-tabled due to budget re-allocation to the Covid relief fund in line with the fight against the Covid-19 pandemic. This is in line with the disaster management plan pronounced by the president of the Republic of South Africa. The Department therefore revised outputs, output indicators and annual targets that will be implementable given the revised budget allocated.



Programme: Cultural Affairs								
Outcome	Output	Output Indicator	Actual Achievement 2018/19	Actual Achievement 2019/2020	Planned Target 2020/2021	Actual Achievement 2020/2021	Deviation from planned target to Actual Achievement for 2020/2021	Comment on deviations
Increased Economic Opportunities for Community Betterment	Youth participation in the economy facilitated.	2.1 Number of job opportunities created.	NEW	NEW	1040	378	-662	Reduction of intake due to limited Office space and insufficient budget due to Covid-19 interventions. Cancellation of labour intensive project. Cancellation of theatre performances at schools due to Covid-19 interventions.
	Capacitate SMMEs in the sector	2.2 Number of SMMEs participating in capacity development programmes	NEW	NEW	250	333	+83	Collaboration with community arts centres.
	Placement of artists in schools	2.4 Number of artists placed in schools	NEW	72	80	68	-12	Some artists absconded Some artist resigned

Programme: Cultural Affairs								
Outcome	Output	Output Indicator	Actual Achievement 2018/19	Actual Achievement 2019/2020	Planned Target 2020/2021	Actual Achievement 2020/2021	Deviation from planned target to Actual Achievement for 2020/2021	Comment on deviations
Developed sports, arts, culture and heritage to advance socio-economic transformation and social cohesion.	Participation /access of local artists to national and international platforms	3.1 Number of local and international market access platforms supported.	NEW	NEW	10	18	+08	The target was over achieved due to economic recovery measures.
	Supporting artists to perform local	3.2 Number of artists performing in local platforms.	NEW	NEW	150	204	+54	The target was overachieved due to economic recovery measures
		3.3 Number of buildings beautified through arts.	NEW	NEW	64	64	00	N/A
	Supporting artists to perform internationally	3.4 Number of artists performing in international platforms.	NEW	NEW	04	04	76	Three groups presented more than 1 artist per

Programme: Cultural Affairs								
Outcome	Output	Output Indicator	Actual Achievement 2018/19	Actual Achievement 2019/2020	Planned Target 2020/2021	Actual Achievement 2020/2021	Deviation from planned target to Actual Achievement for 2020/2021	Comment on deviations
								event resulting in over achievement as it was determined that during the execution of these events that multiple artists could perform. There was therefore an underestimation and future targets will be set based on multiple artists per event.
	Community conversations / dialogue programme implemented	3.5 Number of community conversations / dialogues held to foster social interaction.	NEW	NEW	80	76	-4	There were no views available for the remaining 4 conversations held.
	Stable Communities	3.6 Number of Provincial social	01	01	01	01	00	N/A

Programme: Cultural Affairs								
Outcome	Output	Output Indicator	Actual Achievement 2018/19	Actual Achievement 2019/2020	Planned Target 2020/2021	Actual Achievement 2020/2021	Deviation from planned target to Actual Achievement for 2020/2021	Comment on deviations
		cohesion summit held.						
	Arts and Culture Facilities built	3.7 Number of facilities upgraded	NEW	NEW	03	03	N/A	N/A
	Development of Heritage	3.9 Number of Heritage sites developed.	02	02	03	03	N/A	N/A

Strategy to overcome areas of under-performance

- The Department will consider following the Model used by National and transfer funds to an entity to deal with issues of Infrastructure Development e.g. In the case of Community Arts Centers in the Province the North West Federation of Community Arts Centers will be considered as a registered institution to deal with refurbishment. This will be cost efficient to the state and will also ensure that local entrepreneurs are economically empowered.
- Through the new funding policy the Department will enlist services of NPIs/ NPOs in the Arts, Culture, and Language Service sector to maximize job creation within communities in the Province.
- A service provider will be appointed to project manage cultural cadet programme whose intention will be to capacitate young people who are neither employed nor having any formal training.

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

Standardised outputs and output indicators have been incorporated in the Annual Performance Plan.

Progress on Institutional Response to the COVID-19 Pandemic

Budget Programme	Intervention	Geographic Location [Province/District/Local Municipality]	Number of beneficiaries	Disaggregation of Beneficiaries	Total Budget allocation per intervention R'000	Budget spent per intervention R'000	Contribution to the Outputs in the APP	Immediate Outcomes
Cultural Affairs	COVID Relief Funding for Artists	4 Districts	62	49 Males 13 Females	R3,500	R1,134	Supporting Artist to perform in local platforms.	Developed Sports, Arts, Culture and Heritage to advance socio economic transformation and social cohesion



Significant Achievements for the Programme

- The Department purchased arts equipment, stationery and conducted workshops and Festivals for 11 Community Arts Centres across the Province;
- 37th Annual Dingaka Association Conference;
- Development of 4) Four Heritage sites
- Three (3) Community Arts Centers
- Funding of nine (9) Arts and Culture related projects;
- Twenty Eight (28) artists recorded for performance on Soweto TV over a four 4) week period;
- Purchased artworks from fifty (50) developing Visual artists as a Department art collection ;
- Installation of new exhibition stalls for Mahikeng Museum and
- Created five hundred 500 job opportunities for young people across the Province as part of the Departments' Expanded Public Works Programme

Linking Performance with Budget

Programme Name	2020/2021			2019/2020		
	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
Management	35 228	33 571	1 657	71 985	63 458	8 527
Arts and Culture	189 374	183 826	5 548	204 494	194 573	9 921
Museum Services	34 429	20 746	13 683	32 090	26 011	6 079
Language Services	12 918	12 563	355	14 381	13 516	865
Total	271 949	250 706	21 243	322 950	297 558	25 392

NON-FINANCIAL PERFORMANCE [2020-2021] LINKED TO BUDGET				
Programme	Total number of performance indicators	Number of performance indicators achieved	Number of performance indicators not achieved	Percentage achieved
Cultural Affairs	11	08	03	73%
	Final appropriation R'000	Actual expenditure R'000	Variance R'000	Actual expenditure as % of final appropriation
	271 949	250 706	21 243	92%

3.3 Programme 3: Library and Archive Services

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

SUB-PROGRAMMES

- Management
- Library Services
- Archive

OUTCOMES, OUTPUTS, OUTPUT INDICATORS, TARGETS AND ACTUAL ACHIEVEMENTS

Programme : Library and Archive Services									
Outcome	Output	Output Indicator	Audited Actual Performance 2018/2019	Audited Actual Performance 2019/2020	Planned Annual Target 2020/2021	*Actual Achievement 2020/2021 until date of re-tableting	Deviation from planned target to Actual Achievement 2020/2021	Reasons for deviations	Reasons for revisions to the Outputs / Output indicators / Annual Targets
Developed sports, arts, culture and heritage to advance socio-economic transform	Construct Libraries	3.16 Number of new libraries constructed	0	02	06	0	-06	Service Provider appointed in June 2020 for supply, delivery and installation of Modular	Due to the lockdown projects for building of community libraries were put on hold and the completion date for Lethabong

Programme : Library and Archive Services

Outcome	Output	Output Indicator	Audited Actual Performance 2018/2019	Audited Actual Performance 2019/2020	Planned Annual Target 2020/2021	*Actual Achievement 2020/2021 until date of re-tableting	Deviation from planned target to Actual Achievement 2020/2021	Reasons for deviations	Reasons for revisions to the Outputs / Output indicators / Annual Targets
ation and social cohesion.								Structur es in Migdol and Uitkyk withdrew acceptance of the offer in November 2020.	was revised to May 2021. Due to budget cuts for Covid-19 funds allocated for 2 Modular structures that were not awarded before end of June 2020 were affected and therefore that target had to be reduced.

The Departmental APP was re-tabled due to budget re-allocation to the Covid relief fund in line with the fight against the Covid-19 pandemic. This is in line with the disaster management plan pronounced by the president of the Republic of South Africa. The Department therefore revised outputs, output indicators and annual targets that will be implementable given the revised budget allocated.

Programme: Library and Archive Services								
Outcome	Output	Output Indicator	Actual Achievement 2018/19	Actual Achievement 2019/2020	Planned Target 2020/2021	Actual Achievement 2020/2021	Deviation from planned target to Actual Achievement for 2020/2021	Comment on deviations
Developed sports, arts, culture and heritage to advance socio-economic transformation and social cohesion.	Construct Libraries	3.16 Number of new libraries constructed	0	02	03	0	-03	Service Provider appointed in June 2020 for installation of Modular structures in Migdol and Uitkyk withdrew acceptance of offer in Nov 2020 due to proposed variations before the project started. The project of building of a community library in Southey was not

Programme: Library and Archive Services								
Outcome	Output	Output Indicator	Actual Achievement 2018/19	Actual Achievement 2019/2020	Planned Target 2020/2021	Actual Achievement 2020/2021	Deviation from planned target to Actual Achievement for 2020/2021	Comment on deviations
								completed due to slow progress by the contractor.
		3.17 Number of archival groups arranged for retrieval	NEW	02	02	02	N/A	N/A
		3.18 Number of records classification systems approved	NEW	05	05	05	N/A	N/A
	Library and archives outreach programme	3.19 Number of library and archive	NEW	17	17	16	-01	The World Play Day library outreach programme not

Programme: Library and Archive Services								
Outcome	Output	Output Indicator	Actual Achievement 2018/19	Actual Achievement 2019/2020	Planned Target 2020/2021	Actual Achievement 2020/2021	Deviation from planned target to Actual Achievement for 2020/2021	Comment on deviations
	es conducted	s outreach programmes conducted						achieve since the physical events were prohibited. The challenge with the virtual event was the audience since the target was toddlers at Early learning centres.
	Oral history projects implemented to redress the collection and preservation of history	3.20 Number of oral history programmes conducted	04	06	07	06	-01	The workshop for Educators could not be held due to problems of finding suitable date as there was pressure

Programme: Library and Archive Services								
Outcome	Output	Output Indicator	Actual Achievement 2018/19	Actual Achievement 2019/2020	Planned Target 2020/2021	Actual Achievement 2020/2021	Deviation from planned target to Actual Achievement for 2020/2021	Comment on deviations
								of time on Educators due to the changes on the school calendar caused by lockdown restrictions.
	Records management systems implemented by government institutions	3.21 Number of approved records classification systems allocated with disposal authorities	NEW	NEW	05	05	N/A	N/A

Strategy to overcome areas of under-performance

- The projects of installing Modular structures in Migdol and Uitkyk are included in the project list (B5) and have been allocated budget in 2021/22 financial year.
- The project is carried over to 2021/22 financial year to be completed and contractor is on penalties.

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

During the year under review, due to the implementation of the Revised Framework on Strategic Plans and Annual Performance Plans, the National Department in consultation with Provincial Departments had not finalised the crafting of Standardised Outputs yet.

The Standardisation process will be finalised during the 2021/22 Financial Year for implementation in the next financial year.



Progress on Institutional Response to the COVID-19 Pandemic

Budget Program me	Intervention	Geographic Location [Province/District/Local Municipality]	Number of beneficiaries	Disaggregation of Beneficiaries	Total Budget allocation per intervention R'000	Budget spent per intervention R'000	Contribution to the Outputs in the APP	Immediate Outcomes
Library and Archives Services: Conditional Grant	Providing thermometers, sanitizers, bleach, cleaning chemicals, soap and sanitizers dispensers and forging machines.	Ngaka Modiri Molema District: Tswaing and Ramotshere Moiloa Local Municipalities Dr Ruth Segomotsi Mompati District: Naledi and Kagisano Molopo Local Municipalities	N/A any member of the community visiting the library, service providers and official working in the library	N/A	R500	R447	N/A	Libraries reopening

Significant Achievements for the Programme

- Oral History colloquium was hosted by the Department in partnership with Oral History Association of South Africa and the Department of Sport, Arts and Culture. The colloquium was held physically in Rustenburg and also live streamed from 18-19 November 2020.
- During April 2020 the E-Books service was launched as part of the library outreach programme celebration of the month of April.
- In partnership North West University and South African Library for the Blind, the programme held a media launch event on the services of people with visual disabilities, highlighting library service for blind and visually disabled persons.



Linking Performance with Budget

Programme Name	2020/2021			2019/2020		
	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
Management	5 667	5 108	559	13 900	8 333	5 567
Library Services	143 879	130 000	13 879	195 362	146 591	48 771
Archives	10 458	8 318	2 140	9 912	8 306	1 606
Total	160 004	143 426	16 578	219 174	163 230	55 944

NON-FINANCIAL PERFORMANCE [2020-2021] LINKED TO BUDGET				
Programme	Total number of performance indicators	Number of performance indicators achieved	Number of performance indicators not achieved	Percentage achieved
Library and Archives	06	03	03	50%
	Final appropriation R'000	Actual expenditure R'000	Variance R'000	Actual expenditure as % of final appropriation
	160 004	143 426	16 578	90%



3.4 Programme 4: Sports and Recreation

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

SUB-PROGRAMMES

- Sports
- School Sport
- Recreation

OUTCOMES, OUTPUTS, OUTPUT INDICATORS, TARGETS AND ACTUAL ACHIEVEMENTS

Programme : Sports and Recreation									
Outcome	Output	Output Indicator	Audited Actual Performance 2018/2019	Audited Actual Performance 2019/2020	Planned Annual Target 2020/2021	*Actual Achievement 2020/2021 until date of re-tableting	Deviation from planned target to Actual Achievement 2020/2021	Reasons for deviations	Reasons for revisions to the Outputs / Output indicators / Annual Targets
Increase Economic Opportunities for Community Betterment	Create employment opportunity through conditional grant and PROREC Allocation	2.3 Number of sport activity coordinators employed.	25	26	45	0	-45	There was no participation due to the lockdown regulations. All sport and recreation programmes were suspended from level 5	Recruitment processes from previous department could not be finalised, documentation could not be found as there has been intervention in the previous financial year.

Programme : Sports and Recreation									
Outcome	Output	Output Indicator	Audited Actual Performance 2018/2019	Audited Actual Performance 2019/2020	Planned Annual Target 2020/2021	*Actual Achievement 2020/2021 until date of re-tabling	Deviation from planned target to Actual Achievement 2020/2021	Reasons for deviations	Reasons for revisions to the Outputs / Output indicators / Annual Targets
								to level 3	
	Mass participation programme	3.10 Number of people participating in sport and recreation activities.	67 751	62 996	63 500	0	-63 500	There was no participation due to the lockdown regulations. All sport and recreation programmes were suspended from level 5 to level 3	Due to the hard lockdown and non-participation of activities after the pronouncement of Covid 19 Alert Level 5, targets had to be re-adjusted as contact and non-contact sport were not allowed

The Departmental APP was re-tabled due to budget re-allocation to the Covid relief fund in line with the fight against the Covid-19 pandemic. This is in line with the disaster management plan pronounced by the president of the Republic of South Africa. The Department therefore revised outputs, output indicators and annual targets that will be implementable given the revised budget allocated.

Programme: Sports and Recreation								
Outcome	Output	Output Indicator	Actual Achievement 2018/19	Actual Achievement 2019/2020	Planned Target 2020/2021	Actual Achievement 2020/2021	Deviation from planned target to Actual Achievement for 2020/2021	Comment on deviations
Increased Economic Opportunities for Community Betterment	Create employment opportunity through conditional grant and PROREC Allocation	2.3 Number of sport activity coordinators employed.	25	26	72	49	-23	Recruitment processes from previous department could not be finalised, documentations could not be found as there has been intervention in the previous financial year.

Programme: Sports and Recreation								
Outcome	Output	Output Indicator	Actual Achievement 2018/19	Actual Achievement 2019/2020	Planned Target 2020/2021	Actual Achievement 2020/2021	Deviation from planned target to Actual Achievement for 2020/2021	Comment on deviations
Developed sports, arts, culture and heritage to advance socio-economic transformation and social cohesion.	Sports and Recreation Facilities built	3.8 Number of Sports and Recreation facilities built	NEW	NEW	01	01	N/A	N/A
	Mass participation programme	3.10 Number of people participating in sport and recreation activities.	NEW	NEW	55 296	28 113	-27 183	Covid-19 regulations to be relaxed beyond what have been regulated currently. a) Targets to be tailored to Covid-19

Programme: Sports and Recreation								
Outcome	Output	Output Indicator	Actual Achievement 2018/19	Actual Achievement 2019/2020	Planned Target 2020/2021	Actual Achievement 2020/2021	Deviation from planned target to Actual Achievement for 2020/2021	Comment on deviations
								regulations.
		3.11 Number of people trained in Sports and Recreation Programmes	NEW	NEW	100	101	+01	Extra people were identified by Federations mitigating the last minute drop out which do not happen and we could not send them back when they were arriving for training
	Elite athletes in sports and recreation codes	3.12 Number of athletes supported by the sport academy.	903	567	570	829	+259	Over achieved on athletes support due to ad-hoc support requested by provincial federation

Programme: Sports and Recreation								
Outcome	Output	Output Indicator	Actual Achievement 2018/19	Actual Achievement 2019/2020	Planned Target 2020/2021	Actual Achievement 2020/2021	Deviation from planned target to Actual Achievement for 2020/2021	Comment on deviations
								for training preparations going to National Championships
		3.13 number of schools, hubs, clubs provided with equipment and/or attire	299	281	199	191	-08	The number was erroneously captured, instead of 89 we captured 81. The reason for deviation in quarter 3 outlines.
		3.14 Number of sports and recreation structures supported	NEW	NEW	03	03	N/A	N/A
	Recreation facilities	3.15 Number of recreation facilities supported	NEW	NEW	04	04	N/A	N/A

Strategy to overcome areas of under-performance

- The Chief Directorate Sport and Recreation has been operating without the two Directors and three Deputy Directors for Community Sport, Recreation Management and Recreation Development which are vacant and funded for the year under review. Further posts of Sport and Recreation Coordinators which are also vacant and funded for the period had an impact on the performance of the Chief Directorate. The strategy to overcome underperformance is the department to fill these vacant and funded posts in order for the Chief Directorate to function efficiently and effectively.
- The financial year 2020/21 came with restrictions of the COVID-19 regulations. The Sport and Recreation industry experienced non-attendance of learners, clubs and community members to participate in sport and recreation activities as a result of lock down levels. The Sport and Recreation industry was only able to implement programs during the lockdown level 1. The targets for the period as a strategy were reduced in line with the regulations. The other strategy was to provide the initiatives of online and virtual participation of communities in sport and recreation activities.
- The COVID-19 regulations necessitated that the department had to surrender the funds in order to contribute to the country's COVID-19 pandemic and as a result the sport and recreation Chief Directorate was affected by these cuts. The funding that was surrendered including the Conditional Grant had a bearing on the planning and the implementation of the activities of school sport and recreation. These activities were mainly cancelled from the National, Provincial and Local level. The strategy to fast track service delivery was to also use the online and virtual participation for communities to participate in sport and recreation.

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

The Chief Directorate Sports and Recreation under the year review has been able to implement its outputs and output indicators. These outputs and output indicators were informed by the Stakeholders engagement and consultation during the preparations of the Annual Performance Plans. The inputs of targets were included from the North West Sports Confederation and North West Provincial Recreation Council. Therefore some of the targets were achieved and others could not be achieved as a result of the COVID-19 restrictions.



Progress on Institutional Response to the COVID-19 Pandemic

Budget Programme	Intervention	Geographic Location [Province/District/Local Municipality]	Number of beneficiaries	Disaggregation of Beneficiaries	Total Budget allocation per intervention R'000	Budget spent per intervention R'000	Contribution to the Outputs in the APP	Immediate Outcomes
Sport and Recreation	A call for application to support athletes, coaches and technical support was done for the year under review because of COVID-19 restrictions	All four districts	7	5 Athletes 2 Coaches	R2 000	R181	NA	Support to sport and recreation structures

Significant Achievements for the Programme

Sports and recreation promotes social cohesion across society through inclusive mass participation in all activities, by providing playing attire, equipment, talent identification and organized sporting tournaments. Educators and volunteers from community clubs are provided with code specific training in sport administration, coaching and technical officiating.

In the year under review, the following activities were affected by Covid 19:

- School Sport- Winter games, Indigenous games and Summer Games.
- Recreation -Youth Camp, disability sport and Indigenous games.
- Community Sport- Youth games, Support to leagues and Women's games
- High Performance and Academies- Medical and Scientific support to athletes

In response to the COVID-19 lockdown alert level 4 & 3 during the year under review, the Chief Directorate sports and recreation came up with a creative way of implementing activities. The following activities were implemented online and virtual platforms that include:

- Virtual rope skipping

- Online heritage chess tournament
- Mass aerobics

Furthermore during COVID-19 alert level 2 and 1 sports and recreation program has implemented the following activities

- Rural sport development games
- North West tournaments at the district level.
- Aerobics marathon
- Heritage indigenous games
- Fun run/ Fun walk
- Big Walk
- National Recreation Day
- Provincial sub youth, youth and junior Athletics championships
- Provincial Boxing Tournament
- Cycling Tour
- District Satellite Academies facilitated District Camps for six priority codes, with 569 athletes being supported. (Rugby, Cricket, Football, Netball, Swimming and Athletics)

Programs also provided equipment and/or attire and the distribution was as follows:

- 100 quintile 1 to 3 Schools
- 19 hubs
- 80 clubs

Capacity Building was conducted by Netball and Cricket Federations on the following:

- Cricket Umpiring
- Cricket Scoring
- Netball

Linking Performance with Budget

Programme Name	2020/2021			2019/2020		
	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
Sports	57 527	48 238	9 289	72 955	60 750	12 205
School Sport	27 005	25 625	1 380	43 814	34 728	9 086
Recreation	19 138	16 693	2 445	24 823	18 836	5 987
Total	103 670	90 556	13 114	141 592	114 314	27 278

NON-FINANCIAL PERFORMANCE [2020-2021] LINKED TO BUDGET				
Programme	Total number of performance indicators	Number of performance indicators achieved	Number of performance indicators not achieved	Percentage achieved
Sports and Recreation	08	05	03	63%
	Final appropriation R'000	Actual expenditure R'000	Variance R'000	Actual expenditure as % of final appropriation
	103 670	90 556	13 114	87%



4. TRANSFER PAYMENTS

4.1 Transfer payments to public entities

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

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

Name of Public Entity	Key Outputs of the Public Entity	Amount transferred to the public entity R'000	Amount spent by the public entity R'000	Achievements of the public entity
Mmabana Arts, Culture and Sports Foundation	The implementation of the mandate of the MACSF embodied in the Mmabana Arts, Culture and Sports Foundation Act of 2000, Act 7 of 2000 (the "MACSF Act")	118,400	111,597	As per Business Plan
NW Provincial Heritage Resource Authority	To promote systematic identification, recording and assessment of heritage resources in Bokone Bophirima by conducting research on the tangible and intangible heritage.	1,513	561	As per Business Plan
Skills Development levy	To facilitate skills development within their sub-sectors through the disbursement of grants for learning programmes and monitoring of education and training as outlined in the National Skills Development Strategy (NSDS)	260	260	As per DPSA Directive on utilisation of Training Budget
Klein Marico	To provide recreational facilities.	9,439	9,439	Departmental APP
Donkervliet	To provide recreational facilities	3 741	3 741	Departmental APP
Noyons	To provide recreational facilities	1 927	1 927	Departmental APP
NW Geographical Names	Administration	0	0	
Provincial Language Services	Administration	2,356	2,356	As per Business Plan



4.2 Transfer payments to all organisations other than public entities

The table below depicts the transfers made for the period 01 April 2020 to 31 March 2021

Name of transferee	Type of organisation	Purpose for which the funds were used	Did the dept. comply with s 38 (1) (j) of the PFMA	Amount transferred (R'000)	Amount spent by the entity (R'000)	Reasons for the funds unspent by the entity
Library for the Blind	NPI	Administration	Yes	600	235	Funds received in the third quarter.
Ikageng Museum (Seolong)	NPI	Administration	Yes	250	238	Balance is for the Auditors and Bank Charges.
HC Bosman Living Museum	NPI	Administration	Yes	350	338	Funds were transferred during third and fourth quarter.
Klerksdorp Cultural History Museum (City of Matlosana)	NPI	Administration	Yes	200	147	Service needed end of May 2021.
Publishing House for Creative Writers	NPI	Administration	Yes	774	774	N/A
NW Federation of Community Centre	NPI	Administration	Yes	650	650	N/A
NW Provincial Recreation Council	NPI	Administration	Yes	2 600	2 600	N/A
NW Academy Sport Commission	NPI	Administration	Yes	10 317	10 281	Covid-19
Moremogolo Arts Academy	NPI	Administration	Yes	32	32	N/A

Name of transferee	Type of organisation	Purpose for which the funds were used	Did the dept. comply with s 38 (1) (j) of the PFMA	Amount transferred (R'000)	Amount spent by the entity (R'000)	Reasons for the funds unspent by the entity
SA Theatre Practitioners in Advance	NPI	Administration	Yes	28	28	N/A
Kopano ke Matla Youth Group	NPI	Administration	Yes	28	28	N/A
Brown Coin Art Foundation	NPI	Administration	Yes	19	19	N/A
SAFA	NPI	Administration	Yes	2 030	2030	N/A
South African Music Awards (RISA)	NPI	Administration	Yes	5 000	0	Event will take place in June 2021
2745 Community Performing Art	NPI	Administration	Yes	200	200	N/A
Nubian Music Festival	NPI	Administration	Yes	1 000	1 000	N/A
MO2C Institute NPC	NPI	Administration	Yes	11	11	N/A
Kamanoentle Entle NPC	NPI	Administration	Yes	16	16	N/A
Dithakadu tsa Madibogo	NPI	Administration	Yes	17	17	N/A
Bothakga Dirang	NPI	Administration	Yes	4	4	N/A
The Foundation M	NPI	Administration	Yes	17	17	N/A
Nomtiti Cultural Ensemble	NPI	Administration	Yes	100	100	N/A

Name of transferee	Type of organisation	Purpose for which the funds were used	Did the dept. comply with s 38 (1) (j) of the PFMA	Amount transferred (R'000)	Amount spent by the entity (R'000)	Reasons for the funds unspent by the entity
Mmelegi Mmausi Foundation	NPI	Administration	Yes	300	300	N/A
Tswelapel e ka Lekgotla L B L S	NPI	Administration	Yes	250	250	N/A
Rural Art Creatives Foundation	NPI	Administration	Yes	250	250	N/A
Mosekaphofu Cultural Mull	NPI	Administration	Yes	200	200	N/A
Ikage Art Foundation	NPI	Administration Yes	Yes	100	100	N/A
Bahurutshe Emang	NPI	Administration	Yes	380	380	N/A
Soul Africa Foundation NPC	NPI	Administration	Yes	400	400	N/A
Ditshego foundation NPC	NPI	Administration	Yes	70	70	N/A
KM Films South Africa NPC	NPI	Administration	Yes	100	100	N/A
MUNICIPALITIES						
Moses Kotane	Local Municipality	To provide funds for minor maintenance and operational cost (such photocopiers, stationery and specialised library stationery, etc) for the community libraries. Priorities and	Yes	766	357	Delay in supply chain process by the municipality

Name of transferee	Type of organisation	Purpose for which the funds were used	Did the dept. comply with s 38 (1) (j) of the PFMA	Amount transferred (R'000)	Amount spent by the entity (R'000)	Reasons for the funds unspent by the entity
		details to be specified in the business plan submitted by the municipality. Priority to also be given to Covid-19 activities.				
Kgetleng Rivier	Local Municipality	To provide funds for staffing and operational cost (including stationery, cleaning and household materials) for the community libraries. Priorities and details to be specified in the business plan to be submitted by the municipality. Priority to also be given to Covid-19 activities.	Yes	270	94	Payment of salaries is continuous until end of June 2012. Other projects will be achieved in the 4 th quarter
Rustenburg	Local Municipality	To provide funds for procurement of equipment and furniture and cover operational costs including security services and monitor maintenance of library buildings. Priorities and details to be specified in the	Yes	1 161	130	Installation of alarm system, hygiene material, refurbishment and maintenance and PPE to be achieved in the 4 th quarter. Most of the project are at supply chain process.

Name of transferee	Type of organisation	Purpose for which the funds were used	Did the dept. comply with s 38 (1) (j) of the PFMA	Amount transferred (R'000)	Amount spent by the entity (R'000)	Reasons for the funds unspent by the entity
		business plan to be submitted by the municipality. Priority to also be given to Covid-19 activities.				
Madibeng	Local Municipality	To provide funds for procurement of equipment and cover the operational costs for libraries. Priorities and details to be submitted by the municipality.	Yes	816	0.00	The municipality deviated the projects for transfer payment and the deviation was approved in March 2021
Moretele	Local Municipality	To provide funds for procurement of equipment and operational costs (Stationery, cleaning and household material) as well as minor maintenance of libraries in the municipality. Priorities and details to be submitted by the municipality. Priority to also be given to Covid-19 activities.	Yes	698	449	Project implementation delayed by supply chain processes
Maquassi-Hills	Local Municipality	Salaries and allowances for support staff, operational costs such as	Yes	793	251	Payment is ongoing. Implementation of the planned project to be achieved in the fourth quarter owing

Name of transferee	Type of organisation	Purpose for which the funds were used	Did the dept. comply with s 38 (1) (j) of the PFMA	Amount transferred (R'000)	Amount spent by the entity (R'000)	Reasons for the funds unspent by the entity
		stationery, newspapers, minor maintenance etc. Implementation of reading awareness and library promotion programmes. Maintenance of vehicle. Municipality to submit a detailed business plan. Priority to also be given to Covid-19 activities.				to the delay in SCM processes
Matlosana	Local Municipality	Operational costs including stationery, equipment and machineries, minor maintenance and maintenance of the vehicle. Implement reading awareness programmes. Detailed projects and activities will be in the business plan to be submitted by the municipality. Priority to also be given to Covid-19 activities.	Yes	816	0.00	Specification for furniture, training, installation of fencing and painting of libraries is submitted to supply chain and will be achieved during the 4 th quarter

Name of transferee	Type of organisation	Purpose for which the funds were used	Did the dept. comply with s 38 (1) (j) of the PFMA	Amount transferred (R'000)	Amount spent by the entity (R'000)	Reasons for the funds unspent by the entity
Kagisano - Molopo	Local Municipality	Reading awareness and library promotion programmes. Preventative maintenance of library buildings, Maintenance of Air conditioners, Purchase of cleaning material and stationery operational cost. Equipment, furniture and machinery for the community libraries. Detailed business plan to be submitted by the municipality.	Yes	835	0.00	The municipality submitted the business plan late and anticipate to incur expenditure during the 4 th quarter
Greater Taung	Local Municipality	To provide funds for staffing, procurement of furniture, equipment and operational costs of libraries in the municipality. Priorities and details to be specified in the business plan to be submitted by the municipality. Covid 19 Activities	Yes	935	603	Salaries payment for staff is ongoing, procurement of specialized stationery and other projects are at supply chain process
Mamusa	Local Municipality	To provide funds for staffing procurement of	Yes	1305	4476	The bulk of the budget is on salaries and is ongoing.

Name of transferee	Type of organisation	Purpose for which the funds were used	Did the dept. comply with s 38 (1) (j) of the PFMA	Amount transferred (R'000)	Amount spent by the entity (R'000)	Reasons for the funds unspent by the entity
		equipment, stationery and other operational costs of libraries in the municipality. Priorities and details to be specified in the business plan to be submitted by the municipality. Priority to also be given to Covid-19 activities.				Security guards stipend was deviated and approved in March 2021
Lekwa Teemane	Local Municipality	To provide funds for staffing procurement of equipment, stationery and other operational costs of libraries in the municipality. Priorities and details to be specified in the business plan to be submitted by the municipality. Priority to also be given to Covid-19 activities.	Yes	616	394	The budget on salaries is ongoing. Maintenance and cleaning material will be achieved in the 4 th quarter
Mafikeng	Local Municipality	Salaries for library staff to be detailed in the Business Plan to be submitted by the municipality. Stationery,	Yes	1437	1 082	Payment of salaries is ongoing and other projects will be achieved in the 4 th quarter

Name of transferee	Type of organisation	Purpose for which the funds were used	Did the dept. comply with s 38 (1) (j) of the PFMA	Amount transferred (R'000)	Amount spent by the entity (R'000)	Reasons for the funds unspent by the entity
		maintenance and Covid 19 Activities.				
Ditsobotla	Local Municipality	Salaries: Librarian; Reading awareness and library promotion programme. Renting of Photocopier; Library stationery; equipment and furniture detailed in the business plan to be submitted by the local municipality .Priority to also be given to Covid-19 activities.	Yes	954	287	Payment of Salaries is ongoing. Purchasing of library furniture, Covid 19 material, installation of water tanks and library stationery will be achieved in the 4 th quarter

The table below reflects the transfer payments which were budgeted for in the period 01 April 2020 to 31 March 2021, 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
Tswaing	Local Municipality	Administration	394	0	Submission for transfer not done.
Jb marks (tlokwe) municipality	Local Municipality	Administration	0	0	Submission for transfer not done.
Ratlou	Local Municipality	Administration	0	0	Submission for transfer not done.

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	Administration	395	0	Submission for transfer not done
Naledi	Local Municipality	Administration	220	0	Submission for transfer not done
Setlhwatlhwe	NPI	Administration	200	0	Submission for transfer not done
NW Museums	NPI	Administration	4 543	0	Submission for transfer not done
Klerksdorp Museums	NPI	Administration	222	0	Submission for transfer not done
Kraaipan Museums	NPI	Administration	50	0	Submission for transfer not done
MIFF	NPI	Administration	100	0	Submission for transfer not done
Education Alive PNC	NPI	Administration	450	0	Submission for transfer not done
Bokone Cract & Design Institute NPC	NPI	Administration	5500	0	Submission for transfer not done

5. CONDITIONAL GRANTS

5.1 Conditional grants and earmarked funds paid for the period 01 April 2020 to 31 March 2021

NONE

5.2 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 2020 to 31 March 2021.

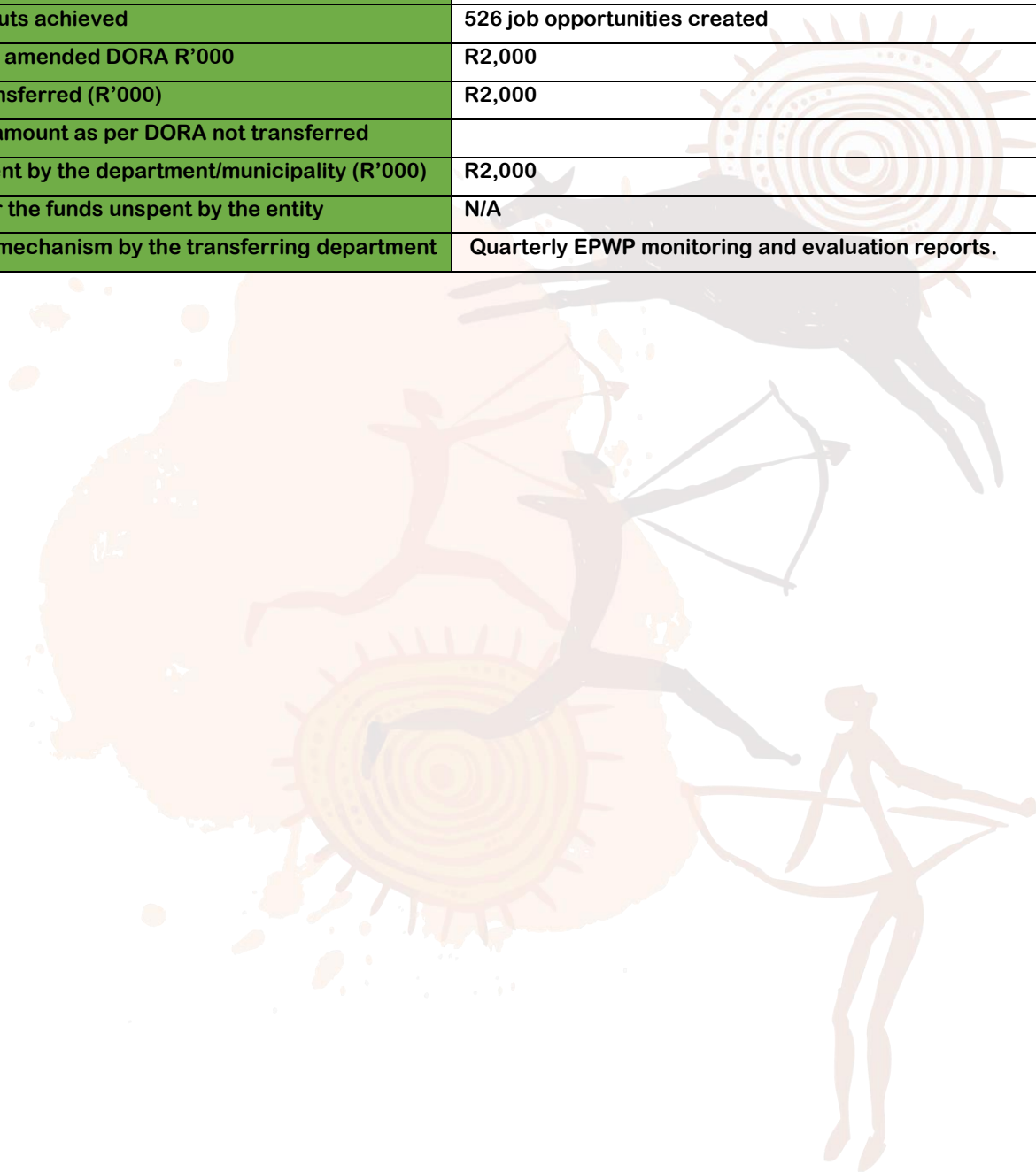
Department who transferred the grant	Department of Arts and Culture
Purpose of the grant	<ul style="list-style-type: none"> To transform urban and rural community library infrastructure, facilities and services (primarily targeting previously disadvantaged communities) through a recapitalised programme at provincial level in support of local government and national initiatives.
Expected outputs of the grant	<ul style="list-style-type: none"> Governance structure established at local provincial and national level. Monitoring, administration & evaluation measures established. Community libraries provided with library furniture and equipment. Services for people with visual disability provided and maintained in community libraries. Transfers to municipalities to address schedule 5 function shift imperatives. Staff appointed & maintained at community libraries and province to perform functions that support grant implementation. Bursaries offered and maintained for library staff registered for part time studies in library & information science. Community libraries provided with security services to safe guard property, assets and people (function shift) Covid-19 material provided to community libraries SLIMS implemented and maintained in all community libraries.
Actual outputs achieved	<ul style="list-style-type: none"> Monitoring, administration & evaluation measures established. -9 Conditional Grant review meetings and Business Plan meetings attended. Community libraries provided with library furniture and equipment. - Library furniture procured for Redirile Library Services for people with visual disability provided and maintained in community libraries.

Department who transferred the grant	Department of Arts and Culture
	<p>-Transfer payment to SALB done to support the 24 minilibs and services for blind and visually impaired people in the Province.</p> <ul style="list-style-type: none"> • Transfers to municipalities to address schedule 5 function shift imperatives. • - Transfer payments done to 14 Local Municipalities • Staff appointed & maintained at community libraries and province to perform functions that support grant implementation. <p>-180 personnel appointed in provincial, district and community libraries maintained.</p> <ul style="list-style-type: none"> • Bursaries offered and maintained for library staff registered for part time studies in library & information science. <p>-25 officials awarded bursaries</p> <ul style="list-style-type: none"> • Community libraries provided with security services to safe guard property, assets and people (function shift) <p>-24 Community Libraries provided with security</p> <ul style="list-style-type: none"> • Covid-19 material provided to community libraries - Material required by community libraries to comply with Covid-19 requirements procured for • SLIMS implemented and maintained in all community libraries. - Payments made to Sita for maintenance of the Library and Information Management System.
Amount per amended DORA (R'000)	<ul style="list-style-type: none"> • R111,371
Amount received (R'000)	<ul style="list-style-type: none"> • R111,371
Reasons if amount as per DORA was not received	<ul style="list-style-type: none"> • R0.00
Amount spent by the department (R'000)	<ul style="list-style-type: none"> • R100,347
Reasons for the funds unspent by the entity	<ul style="list-style-type: none"> • R11,024
Reasons for deviations on performance	<ul style="list-style-type: none"> • Building of new community libraries (R5,446,429.00) mainly due to slow progress of contractors in construction of Southy Community Library • Upgrading of existing library facilities (R1,938,533.00) mainly due to slow progress of contractors in upgrading of Haartebeesspoortdam Library. • Procurement of library books for community libraries (R402,194.00) was not spent due to failure by service providers to deliver procured material.

Department who transferred the grant	Department of Arts and Culture
	<ul style="list-style-type: none"> Internet service not available for twelve (12) months (R1,698,886.00) The Department could not afford the proposal submitted by Sita as the cost was far higher than available budget and there were issues that the Department did not agree with and therefore proposal could not be accepted. Transfers to local municipalities (R1,239m) three (3) local municipalities failed to submit business plans on time and one local municipality was CSD status was non-compliant.
Measures taken to improve performance	<ul style="list-style-type: none"> Implementing Agents engaged through the Accounting Officer to establish measures to improve on building projects. Interventions meetings with Project Team of failing projects. The Provincial GITO is assisting the Department to rollout the internet service to community libraries. The service will resume in 2021/22 once the service provider is appointed.
Monitoring mechanism by the receiving department	<ul style="list-style-type: none"> The Department submits monthly and quarterly reports to DAC (Department of Arts and Culture) including the IYRM. Hold review meetings with local municipalities to monitor transfer payments. Attending of site meetings and reporting progress with implementation of projects.

Department/Municipality to whom the grant has been transferred	Department of Arts and Culture
Purpose of the grant	To facilitate sport and active recreation and empowerment in partnership with relevant stakeholders.
Expected outputs of the grant	School Sport, Community sports and active recreation, Club development and sports academies
Actual outputs achieved	
Amount per amended DORA	R27, 005
Amount transferred (R'000)	R27,005
Reasons if amount as per DORA not transferred	N/A
Amount spent by the department/municipality (R'000)	R25, 625
Reasons for the funds unspent by the entity	Due to unfilled vacant posts. Could not complete employment of 45 contract workers.
Monitoring mechanism by the transferring department	Quarterly Sport and Recreation reports to the National Department of Sports, Arts and Culture.

Department/Municipality to whom the grant has been transferred	Department of Arts, Culture, Sport and Recreation
Purpose of the grant	Implementing Expanded Public Works Programme
Expected outputs of the grant	Create job opportunities for the unemployed
Actual outputs achieved	526 job opportunities created
Amount per amended DORA R'000	R2,000
Amount transferred (R'000)	R2,000
Reasons if amount as per DORA not transferred	
Amount spent by the department/municipality (R'000)	R2,000
Reasons for the funds unspent by the entity	N/A
Monitoring mechanism by the transferring department	Quarterly EPWP monitoring and evaluation reports.



6. DONOR FUNDS

6.1 Donor Funds Received

None

7. CAPITAL INVESTMENT

7.1 Capital investment, maintenance and asset management plan

Infrastructure projects	2020/2021			2019/2020		
	Final Appropriation R'000	Actual Expenditure R'000	(Over)/Under Expenditure R'000	Final Appropriation R'000	Actual Expenditure R'000	(Over)/Under Expenditure R'000
New and replacement assets	25,131	18,251	6,380	48,044	17,362	30,382
Existing infrastructure assets	0	0	0	0	0	0
Upgrades and additions	10,223	8,283	1,950	19,085	14,733	4,352
Rehabilitation, renovations and refurbishments	5,428	0	5,428	0	0	0
Maintenance and repairs	7,154	2,037	5,117	2,790	293	2,554
Infrastructure transfer	0	0	0	400	0	400
Current	7,154	2,037	5,117	2,790	293	2,555
Capital	40,782	6,534	13,758	67,529	32,095	35,134
Total	47,936	8,571	18,875	70,319	32,388	37,689



PART C



GOVERNANCE



1. INTRODUCTION

The department implemented governance through various policies, compliance structures, committees throughout the 2020/21 financial year. During the year, the Risk Management Committee was functional led by the independent chairperson. Although there were still challenges with the capacitation of the Risk Management Unit, the committee implemented the Risk Management Framework within the department.

The COVID 19 contingency steering committee was appointed to spear head the implementation of the COVID 19 protocols in the department. A Compliance Officer (CO) was also appointed to handle safety protocols within the department. COVID 19 risk assessment was done and controls implemented to mitigate the risks.

2. RISK MANAGEMENT

Functionality of Risk Management in the Department

During the 2020/21 Financial Year the following activities were carried out:-

- Risk Management Committee (RMC) appointed.
- Independent RMC Chairperson and 2 x external Independent Members appointed.
- Four (4) RMC Meetings conducted.
- RMC Chairperson reports x 4 to HOD and Social Cluster Audit Committee on risk related matters.
- Strategic Risk Assessment conducted, followed-up and reported to relevant stakeholders.
- RMC enabling documents, e.g. Charter, Self-Assessment Tool, Key Performance Indicators (KPI's) Plan reviewed and approved.
- Risk Management Policy reviewed and approved.
- Risk Management Strategy and Implementation Plan reviewed and approved.
- Risk Management Policies, Strategies and Implementation Plan globalised for implementation to all staff and reported to relevant stakeholders.
- Working hand-in-glove with Provincial Risk Management Unit (PRMU) and Provincial Internal Audit (PIA) as external assurance providers as well as Auditor-General (AG).
- Chief Risk Officer (CRO) position advertised in September 2020 and closed in October 2020 but not filled yet.
- Risk Management awareness workshops and Operational Risk Assessments not conducted due to capacity constraints (one) 1 person in the Unit and COVID – 19 restrictions.
- New Organisational Structure: Organisational Risk and Integrity Unit established and reporting to HOD.

3. FRAUD AND CORRUPTION

Fraud and Corruption was implemented through:-

- Fraud and Anti-Corruption Policy reviewed and approved.
- Fraud and Anti-Corruption Strategy and Implementation Plan reviewed and approved.
- Whistle-blowing Policy and Form reviewed and approved.
- Policies, Strategies and Implementation Plan globalised for implementation to all staff and reported to relevant stakeholders.
- Policies, Strategies and Implementation Plan globalised for implementation to all staff and reported to relevant stakeholders.
- Awareness workshops and Fraud and Corruption Risk Assessment not conducted due to capacity constraints and COVID – 19 restrictions.
- Fraud Data Base responsibility of Labour Relations Unit but no cases reported.

4. MINIMISING CONFLICT OF INTEREST

- All members of the Bid Committees declare their interest during the bid committee meetings.
- All Senior Managers are required to disclose close relationship within the financial disclosure.
- All employees who has relationship with any person providing service to the department disclose conflict of interest within the department.
- Mr Mothusi declared interest on Tokiso security who is the husband to the niece. The committee resolved that he will be recused and when the committee discuss Tokiso security

5. CODE OF CONDUCT

The Department adhered to the Code of Conduct as outlined in the Labour Relations Act and other government prescripts. This is done through the disclosure of financial interest by all designated categories. During the 2020/21 financial year, all SMS member disclosed their financial interest which was duly submitted to the Public Service Commission by the Head of Department

6. HEALTH SAFETY AND ENVIRONMENTAL ISSUES

During the 2020/21 financial year, the department embark on the process of inspecting all its offices for compliance in terms of Health Safety and Environmental issues. This was also necessitated by the outbreak of Covid-19. To ensure that all offices are reach, the department appointed compliance officers in all the four districts to assist with the inspection of all offices to check compliance in terms of the Occupational Health and Safety Act (OHS) and regulations as gazetted by the Minister of Cooperative Governance and Traditional Affairs.

Although most of the departmental offices do comply with the Health and Safety measures there is a need to improve as some do not comply especially on area of ventilation.

Compliance of departmental offices

During the inspection Bojanala Offices, Madibeng, Donkervliet and Klein Marico are the most offices that need attention by the department. The process of acquiring offices that are compliant is under and those that can be renovated are repaired.



7. PORTFOLIO COMMITTEES

Oversight Body	Date of the meeting	Subject	Key resolutions	Progress made
Submission to Legislature	15 February 2021	Tabling Annual Report 2019/2020	N/A	Done
Submission to Legislature	18 February 2021	Submission of 3 rd Quarter Financial and Non-Financial Report	N/A	Done
Submission to Legislature	31 March 2021	Tabling APP 2021/2022 and Revised Strategic Planning 2020/2025.	N/A	Done

8. SCOPA RESOLUTIONS

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
N/A	N/A	N/A

10. INTERNAL CONTROL UNIT

The department during the 2020/21 was still operating without an Internal Control Unit. The approved start up structure catered for four positions within the Internal Control Unit with the Head of the Unit being at a Deputy Director Level. During the year under review all the approved positions were not yet filled and were at recruitment stage.



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 23 assurance reports were issued to the Department. Work performed was based on a risk based internal audit plan and included audits of: risk management; supply chain management (including Covid-19 procurement); financial statements; reporting on pre-determined objectives; IT governance; and audit action plans (both internal and external) etc. Based on the internal audit work performed recommendations have been made to the Department for the enhancement and improvement of the effectiveness of risk management, governance and internal control processes.

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

Key activities:

The audit committee, amongst others, reviews the following:

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

Key objectives:

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

- Attendance of audit committee meetings by audit committee members;**

The table below discloses relevant information on the audit committee members:

Name	Qualifications	Internal or external	Role	Date appointed	Date resigned	No meetings attended
Central Audit Committee						
Mr L.Z Fihlani	CA(SA)	External	Chairperson	1 August 2018		4
Ms P. Mzizi	CA(SA)	External	Member	1 August 2018		5
Mr P. Tjie	B.Com, PMD	External	Member	1 August 2018		5
Ms. J. Masite	B.Com, CIA	External	Member	1 August 2018		5
Cluster Audit Committee						
Ms. J. Masite	B.Com, CIA	External	Chairperson	1 August 2018		7
Mr. M. Mohohlo	B.Compt, MBA	External	Member	1 August 2018	Deceased	1
Ms. N. Mtebele*	B.Com, Higher Diploma in Taxation	External	Member	1 August 2018		6
Mr L.Z Fihlani*	CA(SA)	External	Member	1 August 2018		7
Mr. L. Ally*	CA(SA)	External	Member	1 August 2018		6

*Co-opted for specific meetings.



12. AUDIT COMMITTEE REPORT:

DEPARTMENT OF ARTS, CULTURE, SPORTS & RECREATION

1. Legislative Requirements

The Audit Committee herewith presents its draft report for the financial year ended 31 March 2021, as required by treasury regulation 3.1.13 read with section 77 of the Public Finance Management Act, 1999 (Act No. 1 of 1999, as amended by Act No. 29 of 1999).

2. Audit Committee Members and Attendance

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

3. Audit Committee Responsibility

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

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

4. 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 Internal Auditors and the Auditor-General of South Africa (AGSA) reports it was noted that matters were reported indicating deficiencies in the system of internal controls in areas pertaining to financial reporting and reporting on pre-determined objectives and compliance with laws and regulations.

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

The Audit Committee remains concerned with the progress in the finalisation of irregular expenditure. The current status of the implementation of the guideline(s) and instruction(s) as issued by National Treasury to resolve irregular expenditure is inadequate.

5. Risk Management

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

The Audit Committee is concerned with the capacity of the risk management function which will impact service delivery negatively if the situation is not addressed.

Based on the quarterly audit committee reviews, the departmental fraud and risk management system is not adequate and effective.

The Audit Committee remains concerned that not all ICT risks are being addressed or mitigated.

6. In-Year Management and Quarterly Reporting

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

The Audit Committee has recommended that the department prepare interim financial statements that comply with the financial reporting framework Modified Cash Standard (MCS) this will assist in performing reconciliations timeously and in eliminating year-end adjustments.

7. Evaluation of Financial Statements

The Audit Committee has reviewed the draft annual financial statements prepared by the department and has advised the Accounting Officer to ensure that all the review notes and comments of Internal Audit, the Accountant General and the Audit Committee are fully addressed prior to submission of the annual financial statements to the Auditor General South Africa.

8. Evaluation of Annual Report

The Audit Committee has reviewed the draft annual report prepared by the department and has advised the Accounting Officer to ensure that all the review notes and comments of the Internal Audit and Audit Committee are fully addressed prior to submission of the annual report to the Auditor General South Africa.

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

9. Compliance with Laws and Regulations

The Audit Committee is concerned with the status of compliance with laws and regulations. If the department does not implement an adequate and effective compliance framework and system, non-compliance and irregular expenditure will continue to occur.

10. Internal Audit

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

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

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

11. Auditor General South Africa

We have reviewed the department’s implementation plan for audit issues raised in the previous year and based on the interaction with the department, internal audit reports and the AGSA audit report, matters have been addressed. To effectively address and prevent repeat audit outcomes must be a high priority for the department in the 2021/22 financial year.

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

The Audit Committee concurs with the Auditor General South Africa's opinion on the annual financial statements and recommends that it be read together with the Annual Report.

12. Reconfiguration and Department's Entities

The reconfiguration of provincial departments was concluded during in the previous financial year and the AGSA presented the AG management and reports Entities to the Audit Committee and the Committee was satisfied about the Audit Process.

13. COVID-19

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

14. General and Appreciation

Audit Committee appreciates efforts made by management in the preparation of both the annual financial statements and the annual report. The Committee also would like to thank the Executive Authority, former and the Acting Accounting Officers and management for their support throughout the year as department retained the unqualified audit opinion

Signed on behalf of the Cluster Audit Committee by:

Chairperson of the
Cluster Audit Committee
Date

SJ Masite

.....

SJ. Masite

13 August 2021

13. B-BBEE COMPLIANCE PERFORMANCE INFORMATION



In accordance with the Codes of Good Practice issued under Section 9(1) of the Broad-Based Black Economic Empowerment Act No 53 of 2003, as amended on 11 October 2013

This is to certify that

DEPARTMENT OF ARTS, CULTURE, SPORTS AND RECREATION

COMPANY REGISTRATION NO:	N/A
VAT REGISTRATION NO:	N/A
CLIENT VERIFICATION NO:	BE10773-051020
ADDRESS :	Gaabomotho Building, 760 Dr James Moroka Building,

Has a current overall Broad-Based BEE Status of

Non- Compliant

In terms of the Amended General Generic Specialised Scorecard

SCORECARD ELEMENT	ENTITY SCORE	MAXIMUM SCORE
OWNERSHIP	0.00	25.00
MANAGEMENT CONTROL	0.00	19.00
SKILLS DEVELOPMENT	0.00	20.00
ENTERPRISE AND SUPPLIER DEVELOPMENT	0.00	40.00
SOCIO-ECONOMIC DEVELOPMENT	0.00	5.00
TOTAL	0.00	109.00
PARTICIPATED IN Y.E.S	NO	
ACHIEVED YES TARGET + 2.5% ABSORPTION	NO	
ACHIEVED YES TARGET + 5% ABSORPTION	NO	
ACHIEVED 2 X YES TARGET + 5% ABSORPTION	NO	

VALIDATIONS	
An Empowering Supplier	YES
Black Owned percentage	N/A
Black Women Owned Percentage	N/A
Designated Group Supplier	N/A
Black designated group percentage	N/A
Black Youth percentage	N/A
Black Disabled percentage	N/A
Black Unemployed percentage	N/A
Black People in Rural areas percentage	N/A
Black Military Veterans percentage	N/A
Principle Applied	N/A
Exclusion Principle	N/A
Discounting Principle Applied	YES
FINANCIAL YEAR END	MAR 2019

And a BEE Procurement Recognition Level of 0%

Period of Validity: 12 Months from Issue Date

Issue Date: 08-10-2020

Expiry Date: 07-10-2021

Hlumelo Mavume
Technical Signatory



VERIFIED RATING

T : +27 11 6822320 F : +27 86 623 8388
EMPOWERMENT HOUSE , 93 KOLBERG DRIVE , GLENVISTA
JOHANNESBURG SOUTH
2091
DIRECTORS : T NAIDOO & D RAO

Company Registration 2004/004257/07 VAT 4240214355



BVA 038

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

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





PART D



HUMAN RESOURCE MANAGEMENT



1. INTRODUCTION

This year more than ever, the Human Capital Management Directorate was brought to the forefront of operations, having to navigate the Department through the Covid-19 pandemic and define the new boundaries of the organisation in what is now termed “the new normal”. Despite all the changes and challenges, the Directorate Human Capital Management soldiered on through the Covid-19 pandemic and continued to provide strategic and improved administration support to the Department.

The Corporate Services of the department must be applauded for ensuring that critical services were provided and not hampered at any point during the different lockdown levels.

2. OVERVIEW OF HUMAN RESOURCES

The status of human resources in the department.

Due to the reconfiguration of department during 2019/20 there was moratorium that was put in place for the affected department. During the financial year 2020/21, the reconfiguration was finalised with the approval of the “Start Up” structure and the Department was able to continue with recruitment process. The challenges of the lock-down and restrictions on the operations of government departments which were not deemed essential, meant that recruitment processes were only able to commence in August 2021.

The term of the Head of Department: Ms SR Bapela came to an end on the 30 April 2021. The post is in the process of being filled. The Department has been able to identify 54 critical positions for advertisement and successfully advertised 33 of the identified posts. Despite all this the department also managed to create short term employment by appointing EPWP contractor workers for most of the core programmes especially Arts, Culture and Library and Archives services.

Human resource priorities for the year under review and the impact of these.

The Department was successfully able to integrate the Chief Directorate Sport and Recreation, and approval was granted for the “start-up” structure of the Department.

Development of the decentralised Structure in line with the District Model as per the requirements of the 6th Administration. The key priority for the Department is to have the model approved and implemented.

Workforce planning and key strategies to attract and recruit a skilled and capable workforce.

Although limited by Covid-19 restrictions, the Department continued to provide training to its staff through the allocation of bursaries and other online training programs.

Training was also provided for the Departmental Covid-19 Screeners to ensure that the stations where they are placed are complying to health protocols and regulations

Groundsmen within the Department were also up skilled with soft skills i.e. Plumbing and garden maintenance for them to be employable.

Employee performance management.

The Department implemented the performance incentives for levels 2-12 within the prescripts from the Minister of Public Service and Administration and the Departmental Policy.

Employee wellness programmes.

The wellness service in the department was the service most affected by the Covid-19 pandemic. As the outbreak of the corona virus unravelled, the Department was able to keep up with the constant changes to legislations and procedures to ensure the wellness and health of its employees. Offices were opened in accordance with the regulations of lockdowns and number of staff which may be on the premises at a time. All offices were equipped with covid-19 compliance procedures, like markings, masks, shields, sanitizers etc. Screeners have also been appointed at all offices to ensure officials are duly screened

before entering the premises. Decontamination was also conducted at offices in instances where a positive case was identified and posed risks to other employees. Statistical reports are also provided to all affected staff and to relevant stakeholders, keeping all updated on how the pandemic is affecting the Department. Awareness campaigns are ongoing, through all platforms available to the Department.

Other wellness programs still continued in the Department, including but not limited to periodic health screening of employees, counselling and support services. Health and wellness programmes including sport and recreation activities continued virtually in compliance to covid-19 regulations.

Highlight achievements and challenges faced by the department, as well as future human resource plans /goals.

Compliance structures relating to Covid-19 as regulated by the Minister of Employment and Labour and the Minister of COGTA were successfully established.

The start-up organisational structure was concurred by the Minister for Public Service and Administration (MPSA) and approved by the MEC on March 2020.

The department is in process of implementing the approved organisational structure and further to continue with the process of aligning it to government priorities for the 06th Administration (District Model) as per the comments from the Minister for Public Service and Administration.

Remote working policy was approved for implementation within the Department.

Challenges that were experienced during the financial year mostly as a result of amended regulations around covid-19 which includes:

Regulating officials who work from home and account for performance and hours worked

Future Human resource plans/goal includes but not limited to:

Completion of the review of the Organisational structure to ensure full Implementation of the decentralised model.

Reduction of the vacancy rate.

Review of policies that are due for review.

Draft any policy that require to be drafted.



3. HUMAN RESOURCES OVERSIGHT STATISTICS

3.1. Personnel related expenditure

Table 3.1.1 Personnel expenditure by programme for the period 01 April 2020 and 31 March 2021

Table 3.1.1 Personnel costs by programme, 20200401-20210331				
Programme	No. of Employees as at 31 March 2021	Personnel Expenditure (excl Good & Services)	% of Total Personnel Cost	Average Personnel Cost per Employee (R)
04000001 MANAGEMENT AND ADMINISTRATION	635	R 81,076,455.12	29	R 127,679.00
04000002 SAC:PROGRAM 2:CULTURAL AFFAIRS	188	R 69,836,911.28	25	R 371,473.00
04000003 SAC:PROGRAM 3:LIBRARIES AND ARCHIVE SERVICES	266	R 83,762,613.26	30	R 314,897.00
04000004 SPORT AND SPORTS AND RECREATION	139	R 41,104,735.17	15	R 295,718.00
Grand Total	1228	R 275,780,714.83	100	R 224,577.00

Note: As per discussion with National Treasury (& DPSA), the number of employees as at 31 March 2021 will be used.

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

SALARY BANDS	Personnel Expenditure (Cost of Employees)	% of Total Personnel Cost	No. of Employees as at 31 March 2021	Average Personnel Cost per Employee (R)
Lower skilled (Levels 1-2)	R18,599,034.37	7	97	R 191,743.00
Skilled (Levels 3-5)	R31,378,681.22	12	120	R 261,489.00
Highly skilled production (Levels 6-8)	R68,894,553.94	25	162	R 425,275.00
Highly skilled supervision (Levels 9-12)	R64,306,919.54	24	92	R 698,988.00
Senior and Top Management (Level 13-16)	R16,852,368.05	6	14	R 1,203,741.00
Contract (Levels 1-2)	R1,878,845.67	1	11	R 170,804.00
Contract (Levels 3-5)	R33,394,399.29	12	130	R 256,880.00
Contract (Levels 6-8)	R17,599,055.54	6	43	R 409,280.00
Contract (Levels 9-12)	R1,809,525.60	1	2	R 904,763.00
Contract (Levels 13-16)	R1,725,408.41	1	1	R 1,725,408.00
Periodical Remuneration	R15,415,700.80	6	528	R 29,196.00
Abnormal Appointment	R1,880,115.37	1	28	R 67,147.00
Grand Total	R 273,734,607.80	100	1228	R 222,911.00

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

Programme	Salaries		Overtime		Home Owners Allowance	
	Amount (R'000)	Salaries as a % of personnel costs	Amount (R'000)	Overtime as a % of personnel costs	Amount (R'000)	HOA as a % of personnel costs
04000001 MANAGEMENT AND ADMINISTRATION	R 47,443,417.63	59	R 434,165.75	1	R 2,109,503.52	3
04000002 SAC:PROGRAM 2:CULTURAL AFFAIRS	R 45,813,034.10	66	R 54,531.28	0	R 2,654,922.33	4
04000003 SAC:PROGRAM 3:LIBRARIES AND ARCHIVE SERVICES	R 60,159,195.79	72	R 1,748.88	0	R 1,429,942.45	2
04000004 SPORTS AND RECREATION	R 28,482,870.63	70	R 6,003.20	0	R 2,021,759.11	5
Grand Total	R 181,898,518.15	67	R 496,449.11	0	R 8,216,127.41	3

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

Salary band	Salaries		Overtime		Home Owners Allowance		Medical Aid	
	Amount (R'000)	Salaries as a % of personnel costs	Amount (R'000)	Overtime as a % of personnel costs	Amount (R'000)	HOA as a % of personnel costs	Amount (R'000)	Medical aid as a % of personnel costs
Lower skilled (Levels 1-2)	R 11,438,743.00	62	R 16,017.36	0	R 1,736,149.98	9	R 2,920,294.00	16
Skilled (Levels 3-5)	R 20,816,552.48	66	R 80,870.07	0	R 2,091,890.03	7	R 3,793,407.25	12
Highly skilled production (Levels 6-8)	R 49,076,422.00	71	R 297,167.69	0	R 2,724,941.91	4	R 5,110,881.25	7
Highly skilled supervision (Levels 9-12)	R 47,134,009.72	73	R 100,645.11	0	R 1,353,953.80	2	R 2,283,582.00	4
Senior and Top Management (Level 13-16)	R 10,819,377.18	64	0	0	R 309,191.69	2	R 243,296.00	1
Contract (Levels 1-2)	R 1,365,659.75	73	0	0	0	0	0	0
Contract (Levels 3-5)	R 24,374,664.21	73	R 1,748.88	0	0	0	0	0
Contract (Levels 6-8)	R 12,798,987.00	73	0	0	0	0	0	0
Contract (Levels 9-12)	R 1,155,393.15	64	0	0	0	0	R 84,000.00	5

Salary band	Salaries		Overtime		Home Owners Allowance		Medical Aid	
	Amount (R'000)	Salaries as a % of personnel costs	Amount (R'000)	Overtime as a % of personnel costs	Amount (R'000)	HOA as a % of personnel costs	Amount (R'000)	Medical aid as a % of personnel costs
Contract (Levels 13-16)	R 1,065,113.76	62	0	0	0	0	0	0
Periodical Remuneration	0	0	0	0	0	0	0	0
Abnormal Appointment	R 1,853,595.90	99	0	0	0	0	0	0
Grand Total	R 181,898,518.15	67	R 496,449.11	0	R 8,216,127.41	3	R 14,435,460.50	5

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

Programme	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
04000001 MANAGEMENT AND ADMINISTRATION	194	128	34	0
04000002 SAC:PROGRAM 2:CULTURAL AFFAIRS	211	164	22	0
04000003 SAC:PROGRAM 3:LIBRARIES AND ARCHIVE SERVICES	282	211	25	0
04000004 SPORTS AND RECREATION	169	114	33	0
Grand Total	856	617	28	0

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

Salary band	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
Lower skilled (Levels 1-2)	172	121	30	0
Skilled (Levels 3-5)	275	195	29	0
Highly skilled production (Levels 6-8)	262	192	27	0
Highly skilled supervision (Levels 9-12)	128	94	27	0
MEC & Senior management (Levels 13-16)	19	15	21	0
Grand Total	856	617	28	0

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

Critical occupation	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
ADMINISTRATIVE RELATED	70	43	39	0
ARCHIVISTS CURATORS AND RELATED PROFESSIONALS	35	31	11	0
BUILDING AND OTHER PROPERTY CARETAKERS	19	13	32	0
BUS AND HEAVY VEHICLE DRIVERS	13	11	15	0
CLEANERS IN OFFICES WORKSHOPS HOSPITALS ETC.	126	97	23	0
COMMUNICATION AND INFORMATION RELATED	36	31	14	0
COMMUNITY DEVELOPMENT WORKERS	1	0	100	0
FINANCE AND ECONOMICS RELATED	13	9	31	0
FINANCIAL AND RELATED PROFESSIONALS	13	5	62	0
FINANCIAL CLERKS AND CREDIT CONTROLLERS	10	7	30	0
FOOD SERVICES AIDERS AND WAITERS	5	3	40	0
FOOD SERVICES WORKERS	2	2	0	0
HISTORIANS AND POLITICAL SCIENTISTS	4	3	25	0
HOUSEHOLD AND LAUNDRY WORKERS	4	3	25	0
HUMAN RESOURCES & ORGANISATION DEVELOPMENT & RELATED PROFESSIONALS	3	0	100	0
HUMAN RESOURCES CLERKS	14	12	14	0
HUMAN RESOURCES RELATED	7	7	0	0
INFORMATION TECHNOLOGY RELATED	1	0	100	0
LANGUAGE PRACTITIONERS INTERPRETERS & OTHER COMMUN	11	10	9	0
LEGAL RELATED	2	1	50	0
LIBRARIANS AND RELATED PROFESSIONALS	62	50	19	0
LIBRARY MAIL AND RELATED CLERKS	174	121	31	0
LIGHT VEHICLE DRIVERS	2	1	50	0
LOGISTICAL SUPPORT PERSONNEL	5	3	40	0
MATERIAL-RECORDING AND TRANSPORT CLERKS	9	9	0	0
MESSENGERS PORTERS AND DELIVERERS	2	0	100	0
OTHER ADMINISTRATIVE & RELATED CLERKS AND ORGANISERS	152	98	36	0
OTHER ADMINISTRATIVE POLICY AND RELATED OFFICERS	12	7	42	0
OTHER INFORMATION TECHNOLOGY PERSONNEL.	7	5	29	0
OTHER OCCUPATIONS	1	1	0	0
RISK MANAGEMENT AND SECURITY SERVICES	1	1	0	0
SECRETARIES & OTHER KEYBOARD OPERATING CLERKS	13	12	8	0
SECURITY OFFICERS	2	1	50	0
SENIOR MANAGERS	25	20	20	0
Grand Total	856	617	28	0

Filling of SMS Posts

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

Table 3.3.1 SMS post information as on 31 March 2021

SMS Level	Total number of funded SMS posts	Total number of SMS posts filled	% of SMS posts filled	Total number of SMS posts vacant	% of SMS posts vacant
Salary Level 16	1	1	100	0	0
Salary Level 15	1	1	100	0	0
Salary Level 14	3	3	100	0	0
Salary Level 13	13	11	78.9	3	21.1%
Grand Total	18	15	78.9	3	21.1

Table 3.3.2 SMS post information as on 30 September 2021

SMS Level	Total number of funded SMS posts	Total number of SMS posts filled	% of SMS posts filled	Total number of SMS posts vacant	% of SMS posts vacant
Salary Level 16	1	1	100	0	0
Salary Level 15	1	1	100	0	0
Salary Level 14	3	3	100	0	0
Salary Level 13	13	10	78.9	3	21.1%
Grand Total	18	15	78.9	3	21.4

Table 3.3.2 SMS post information as on 30 September 2021

SMS Level	Total number of funded SMS posts	Total number of SMS posts filled	% of SMS posts filled	Total number of SMS posts vacant	% of SMS posts vacant
Salary Level 16	1	1	100	0	0
Salary Level 15	1	1	100	0	0
Salary Level 14	3	3	100	0	0
Salary Level 13	13	10	78.9	3	21.1%
Grand Total	18	15	78.9	3	21.4

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

SMS Level	Advertising	Filling of Posts	
	Number of vacancies per level advertised in 6 months of becoming vacant	Number of vacancies per level filled in 6 months of becoming vacant	Number of vacancies per level not filled in 6 months but filled in 12 months
Salary Level 15	0	0	0
Salary Level 14	0	0	0
Salary Level 13	0	0	0
Total	0	0	0

Table 3.3.4 Reasons for not having complied with the filling of funded vacant SMS - Advertised within 6 months and filled within 12 months after becoming vacant for the period 1 April 2020 and 31 March 2021

Reasons for vacancies not advertised within six months
Due to restrictions placed on the advertisement of posts by Department of Public Service and Administration in relations to Covid-19 measures, the SMS posts within the Department could only be advertised with effect from August 2020.
Reasons for vacancies not filled within twelve months
Due to restrictions placed on the advertisement of posts by Department of Public Service and Administration in relations to Covid-19 measures, the SMS posts within the Department could only be advertised with effect from August 2020. The process of actual recruitment commenced in November after approval of panel members. Increase in lock down levels in January again meant recruitment was halted. Process is still on-going

Notes

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

Table 3.3.5 Disciplinary steps taken for not complying with the prescribed timeframes for filling SMS posts within 12 months for the period 1 April 2020 and 31 March 2021

Reasons for vacancies not advertised within six months
None
Reasons for vacancies not filled within six months
None

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

Salary band	Number of posts on approved establishment	Number of Jobs Evaluated	% of posts evaluated by salary bands	Posts Upgraded		Posts downgraded	
				Number	% of posts evaluated	Number	% of posts evaluated
Lower Skilled (Levels 1-2)	0	0	0	0	0	0	0
Skilled (Levels 3-5)	0	0	0	0	0	0	0
Highly skilled production (Levels 6-8)	0	0	0	0	0	0	0
Highly skilled supervision (Levels 9-12)	0	0	0	0	0	0	0
Senior Management	0	0	0	0	0	0	0

Salary band	Number of posts on approved establishment	Number of Jobs Evaluated	% of posts evaluated by salary bands	Posts Upgraded		Posts downgraded	
				Number	% of posts evaluated	Number	% of posts evaluated
Service Band A							
Senior Management Service Band B	0	0	0	0	0	0	0
Senior Management Service Band C	0	0	0	0	0	0	0
Senior Management Service Band D	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0

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

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

Gender	African	Asian	Coloured	White	Total
Female	0	0	0	0	0
Male	0	0	0	0	0
Total	0	0	0	0	0

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

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

Occupation	Number of employees	Job evaluation level	Remuneration level	Reason for deviation
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
Total number of employees whose salaries exceeded the level determined by job evaluation				0
Percentage of total employed				0

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

Table 3.4.4 Profile of employees who have salary levels higher than those determined by job evaluation for the period 1 April 2020 and 31 March 2021

Gender	African	Asian	Coloured	White	Total
Female	0	0	0	0	0
Male	0	0	0	0	0
Total	0	0	0	0	0

Employees with a disability	0	0	0	0	0
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Notes

- If there were no cases where the salary levels were higher than those determined by job evaluation, keep the heading and replace the table with the following:

Total number of Employees whose salaries exceeded the grades determine by job evaluation	0
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Employment Changes

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



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

Salary band	Number of employees at beginning of period-1 April 2020	Appointments and transfers into the department	Terminations and transfers out of the department	Turnover rate
Lower skilled (Levels 1-2)	74	0	11	15
Skilled (Levels 3-5)	79	2	18	23
Highly skilled production (Levels 6-8)	182	0	106	58
Highly skilled supervision (Levels 9-12)	108	0	27	25
Senior Management Service Band A (Level 13)	10	0	3	30
Senior Management Service Band B (Level 14)	2	1	1	50
Senior Management Service Band C (Level 15)	0	0	0	0
MEC & Senior Management Service Band D (Level 16)	1	0	0	0
Contracts	188	17	198	105
Periodical Remuneration	7	567	554	7914
Abnormal Appointment	2	28	3	150
TOTAL	653	615	921	141

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

Salary band	Number of employees at beginning of period-1 April 2020	Terminations and transfers into the department	Terminations and transfers out of the department	Turnover rate
ADMINISTRATIVE RELATED	41	2	6	15
ALL ARTISANS IN THE BUILDING METAL MACHINERY ETC.	1	0	0	0
ARCHIVISTS CURATORS AND RELATED PROFESSIONALS	31	0	1	3
BUILDING AND OTHER PROPERTY CARETAKERS	13	5	8	62
BUS AND HEAVY VEHICLE DRIVERS	12	0	1	8
CLEANERS IN OFFICES WORKSHOPS HOSPITALS ETC.	62	8	19	31
COMMUNICATION AND INFORMATION RELATED	34	0	2	6
FINANCE AND ECONOMICS RELATED	10	0	0	0
FINANCIAL AND RELATED PROFESSIONALS	7	1	3	43
FINANCIAL CLERKS AND CREDIT CONTROLLERS	8	2	1	13
FOOD SERVICES AIDERS AND WAITERS	5	0	2	40
FOOD SERVICES WORKERS	1	0	0	0
HISTORIANS AND POLITICAL SCIENTISTS	3	0	0	0
HOUSEHOLD AND LAUNDRY WORKERS	3	0	2	67
HUMAN RESOURCES & ORGANISATION DEVELOPMENT & RELATED PROFESSIONALS	2	0	0	0
HUMAN RESOURCES CLERKS	14	0	5	36
HUMAN RESOURCES RELATED	6	0	0	0
INFORMATION TECHNOLOGY RELATED	1	0	1	100

Salary band	Number of employees at beginning of period- 1 April 2020	Terminations and transfers into the department	Terminations and transfers out of the department	Turnover rate
LANGUAGE PRACTITIONERS INTERPRETERS & OTHER COMMUN	9	0	0	0
LEGAL RELATED	1	0	0	0
LIBRARIANS AND RELATED PROFESSIONALS	58	0	40	69
LIBRARY MAIL AND RELATED CLERKS	167	4	140	84
LOGISTICAL SUPPORT PERSONNEL	3	0	0	0
MATERIAL-RECORDING AND TRANSPORT CLERKS	4	0	0	0
MOTOR VEHICLE DRIVERS	1	0	1	100
OTHER ADMINISTRAT & RELATED CLERKS AND ORGANISERS	63	592	613	973
OTHER ADMINISTRATIVE POLICY AND RELATED OFFICERS	16	0	23	144
OTHER INFORMATION TECHNOLOGY PERSONNEL.	6	0	3	50
OTHER OCCUPATIONS	42	0	41	98
RISK MANAGEMENT AND SECURITY SERVICES	1	0	0	0
SECRETARIES & OTHER KEYBOARD OPERATING CLERKS	13	0	1	8
SECURITY GUARDS	1	0	2	200
SECURITY OFFICERS	1	0	0	0
SENIOR MANAGERS	11	1	4	36
WORK PLANNERS	2	0	2	100
GRAND TOTAL	653	615	912	141

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.

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

Table 3.5.3 Reasons why staff left the department for the period 1 April 2020 and 31 March 2021

Termination Type	Number	% of Total Resignations
Death	7	1
Resignation	10	1
Expiry of contract	742	96
Cancelling of Appointment	4	1
Dismissal – operational changes	0	0
Dismissal – misconduct	0	0
Dismissal – inefficiency	0	0
Discharged due to ill-health	0	0
Early Retirement	3	0
Retirement	9	1
Transfer to other Public Service Departments	145	16
Transfer out of Persal	1	0
Total	775	100

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

Occupation	Employees 1 April 2020	Promotions to another salary level	Salary level promotions as a % of employees by occupation	Progressions to another notch within a salary level	Notch progression as a % of employees by occupation
ADMINISTRATIVE RELATED	41	0	0	11	27
ALL ARTISANS IN THE BUILDING METAL MACHINERY ETC.	1	0	0	1	100
ARCHIVISTS CURATORS AND RELATED PROFESSIONALS	31	0	0	16	52
BUILDING AND OTHER PROPERTY CARETAKERS	13	0	0	24	185
BUS AND HEAVY VEHICLE DRIVERS	12	0	0	8	67
CLEANERS IN OFFICES WORKSHOPS HOSPITALS ETC.	62	0	0	29	47
COMMUNICATION AND INFORMATION RELATED	34	0	0	11	32
FINANCE AND ECONOMICS RELATED	10	0	0	3	30
FINANCIAL AND RELATED PROFESSIONALS	7	0	0	3	43
FINANCIAL CLERKS AND CREDIT CONTROLLERS	8	0	0	2	25
FOOD SERVICES AIDERS AND WAITERS	5	0	0	3	60
FOOD SERVICES WORKERS	1	0	0	1	100
HISTORIANS AND POLITICAL SCIENTISTS	3	0	0	3	100
HOUSEHOLD AND LAUNDRY WORKERS	3	0	0	2	67
HUMAN RESOURCES & ORGANISATIONAL DEVELOPMENT & RELATED PROFESSIONALS	2	0	0		0
HUMAN RESOURCES CLERKS	14	0	0	6	43

Occupation	Employees 1 April 2020	Promotions to another salary level	Salary level promotions as a % of employees by occupation	Progressions to another notch within a salary level	Notch progression as a % of employees by occupation
HUMAN RESOURCES RELATED	6	0	0	5	83
INFORMATION TECHNOLOGY RELATED	1	0	0		0
LANGUAGE PRACTITIONERS INTERPRETERS & OTHER COMMUN	9	0	0	5	56
LEGAL RELATED	1	0	0	1	100
LIBRARIANS AND RELATED PROFESSIONALS	58	0	0	20	35
LIBRARY MAIL AND RELATED CLERKS	167	0	0	81	49
LOGISTICAL SUPPORT PERSONNEL	3	0	0	0	0
MATERIAL-RECORDING AND TRANSPORT CLERKS	4	0	0	3	75
MOTOR VEHICLE DRIVERS	1	0	0	0	0
OTHER ADMINISTRAT & RELATED CLERKS AND ORGANISERS	63	0	0	34	54
OTHER ADMINISTRATIVE POLICY AND RELATED OFFICERS	16	0	0	8	50
OTHER INFORMATION TECHNOLOGY PERSONNEL.	6	0	0	1	17
OTHER OCCUPATIONS	42	0	0	0	0
RISK MANAGEMENT AND SECURITY SERVICES	1	0	0	0	0
SECRETARIES & OTHER KEYBOARD OPERATING CLERKS	13	1	8	10	77
SECURITY GUARDS	1	0	0	0	0
SECURITY OFFICERS	1	0	0	0	0
SENIOR MANAGERS	11	0	0	0	0
WORK PLANNERS	2	0	0	0	0
TOTAL	653	1	0	291	45

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

Salary Band	Employees 1 April 2020	Promotions to another salary level	Salary bands promotions as a % of employees by salary level	Progressions to another notch within a salary level	Notch progression as a % of employees by salary bands
Lower skilled (Levels 1-2)	74	0	0	43	58
Skilled (Levels 3-5)	79	0	0	66	84
Highly skilled production (Levels 6-8)	182	1	1	68	37
Highly skilled supervision (Levels 9-12)	108	0	0	30	28
Senior management (Levels 13-16)	13	0	0	0	0
Contracts	188	0	0	84	45
Periodical Remuneration	7	0	0	0	0
Abnormal Appointment	2	0	0	0	0
TOTAL	653	1	0	291	45

a. Employment Equity

Table 3.6.1 Total number of employees (including employees with disabilities) in each of the following occupational categories as on 31 March 2021

Table 3.6.1 Total number of employees (including employees with disabilities) in each of the following occupational categories as on 31 March 2021									
Occ. Categories	MALE				FEMALE				Grand Total
	AFRICAN	COLOURED	INDIAN	WHITE	AFRICAN	COLOURED	INDIAN	WHITE	
CLERKS	112	0	1	0	173	3	1	2	292
CRAFT AND RELATED TRADES WORKERS	1	0	0	0	0	0	0	0	1
ELEMENTARY OCCUPATIONS	40	0	0	0	76	0	0	0	116
LEGISLATORS, SENIOR OFFICIALS, MANAGERS	7	0	0	0	6	0	0	0	13
NON-PERMANENT WORKER	268	0	0	0	288	0	0	0	556
PLANT AND MACHINE OPERATORS AND ASSEMBLERS	10	0	0	0	2	0	0	0	12
PROFESSIONALS	72	0	1	0	79	1	1	4	158
SERVICE AND SALES WORKERS	2	0	0	0	2	0	0	0	4
TECHNICIANS, ASSOCIATE PROFESSIONALS	34	1	1	1	38	1	0	0	76
TOTAL	546	1	3	1	664	5	2	6	1228
Employees with disabilities	8	0	0	0	8	0	0	0	16

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

OCCUPATIONAL BANDS	MALE				FEMALE				GRAND TOTAL
	AFRICAN	COLOURED	INDIAN	WHITE	AFRICAN	COLOURED	INDIAN	WHITE	
EXCEPTION - POLITICAL OFFICE BEARERS	0	0	0	0	1	0	0	0	1
TOP MANAGEMENT	0	0	0	0	1	0	0	0	1
SENIOR MANAGEMENT	8	0	0	0	5	0	0	0	13
PROFESSIONALLY QUALIFIED AND EXPERIENCED SPECIALISTS AND MID-MANAGEMENT	26	1	1	1	22	2	1	1	55
SKILLED TECHNICAL AND ACADEMICALLY QUALIFIED WORKERS-JUNIOR MANAGEMENT-SUPERVISORS-FOREMEN- AND SUPERINTENDENTS	106	0	2	0	131	1	1	3	244
SEMI-SKILLED AND DISCRETIONARY DECISION MAKING	102	0	0	0	144	2		2	250
UNSKILLED AND DEFINED DECISION MAKING	36	0	0	0	72	0	0	0	108
NON-PERMANENT WORKER	268	0	0	0	288	0	0	0	556
Total	546	1	3	1	664	5	2	6	1228
Employees with disabilities	8	0	0	0	8	0	0	0	16

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

Table 3.6.3 - Recruitment for the period 1 April 2020 to 31 March 2021									
OCCUPATIONAL BANDS	MALE				FEMALE				Grand Total
	AFRICAN	COLOURED	INDIAN	WHITE	AFRICAN	COLOURED	INDIAN	WHITE	
SKILLED TECHNICAL AND ACADEMICALLY QUALIFIED WORKERS-JUNIOR MANAGEMENT-SUPERVISORS-FOREMEN- AND SUPERINTENDENTS	2	0	0	0	0	0	0	0	2
SEMI-SKILLED AND DISCRETIONARY DECISION MAKING	1	0	0	0	10	0	0	0	11
UNSKILLED AND DEFINED DECISION MAKING	3	0	0	0	3	0	0	0	6
NON-PERMANENT WORKER	293	0	0	0	302	0	0	0	595
Total	299	0	0	0	315	0	0	0	614
TRANSFERS TO THE DEPARTMENT	1	0	0	0	0	0	0	0	1
TOTAL INCLUDING TRANSFERS TO DEPARTMENT	300	0	0	0	315	0	0	0	615
Employees with disabilities	0	0	0	0	1	0	0	0	1

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

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top Management	0	0	0	0	0	0	0	0	0
Senior Management	0	0	0	0	0	0	0	0	0
Professionally qualified and experienced specialists and mid-management	0	0	0	0	0	0	0	0	0
Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents	0	0	0	0	1	0	0	0	1
Semi-skilled and discretionary decision making	0	0	0	0	0	0	0	0	0

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Unskilled and defined decision making	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	1	0	0	0	1
Employees with Disabilities	0	0	0	0	0	0	0	0	0

Promotions for the period 1 April 2020 to 31 March 2021

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

OCCUPATIONAL BANDS	MALE				FEMALE				Grand Total
	AFRICA N	COLOURED	INDIA N	WHI TE	AFRICA N	COLOUR ED	INDIA N	WHIT E	
TOP MANAGEMENT	0	0	0	0	1	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 MANAGEMENT-SUPERVISORS-FOREMEN- AND SUPERINTENDENTS	27	0	0	0	28	0	0	0	55
SEMI-SKILLED AND DISCRETIONARY DECISION MAKING	49	0	0	0	87	1	0	2	139
UNSKILLED AND DEFINED DECISION MAKING	10	0	0	0	11	0	0	0	21
NON-PERMANENT WORKER	275	0	0	0	282	0	0	0	557
Total Terminations	363	0	0	0	409	1	0	2	775
TRANSFER OF A PERSON TO ANOTHER PERSAL BUREAU	0	0	0	0	1	0	0	0	1
INTER DEPARTMENTAL TRANSFER (WITHIN NWPG)	87	0	0	0	58	0	0	0	145
TOTAL INCLUDING TRANSFERS OUT OF PERSAL	450	0	0	0	468	1	0	2	921
Employees with disabilities	5	0	0	0	6	0	0	0	11

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

Disciplinary action	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Senior Management (SMS)	0	0	0	0	0	0	0	0	0
Other (non-sms)	0	0	0	0	0	0	0	0	0

b. Signing of Performance Agreements by SMS Members

All members of the SMS must conclude and sign performance agreements within specific timeframes.

Table 3.7.1 Signing of Performance Agreements by SMS members as on 31 May 2021

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
Salary Level 15	1	1	0	0%
Salary Level 14	3	2	2	66.67%
Salary Level 13	14	10	7	70.00%
Total	18	13	9	69.23%

Table 3.7.2 Reasons for not having concluded Performance agreements for all SMS members as on 31 March 2021

Reasons
Some SMS members query the reporting lines.

Table 3.7.3 Disciplinary steps taken against SMS members for not having concluded Performance agreements as on 31 March 2021

Reasons
None



c. Performance Rewards

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

Table 3.8.1 Performance Rewards by race, gender and disability for the period 1 April 2020 to 31 March 2021

Table 3.8.1 Performance Rewards by race, gender and disability, 1 April 2020 to 31 March 2021						
RACE	GENDER	Beneficiary Profile			Cost	
		No. of Beneficiaries	No. of Employees as at 31 March 2021	% of total within group	Cost	Average cost per employee
AFRICAN	FEMALE	82	376	22	R 857,786.32	R 10,460.80
	MALE	61	278	22	R 817,682.56	R 13,404.60
COLOURED	FEMALE	0	5	0	0	R 0.00
	MALE	0	1	0	0	R 0.00
INDIAN	FEMALE	0	2	0	0	R 0.00
	MALE	0	3	0	0	R 0.00
WHITE	FEMALE	3	6	50	R 66,284.04	R 22,094.70
	MALE	0	1	0	0	R 0.00
TOTAL		146	672	22	R 1,741,752.92	R 11,929.80
EMPLOYEES WITH DISABILITY		3	15	20	R 18,219.59	R 6,073.20

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

Table 3.8.2 Performance Rewards by salary bands for personnel below Senior Management Service, 1 April 2020 to 31 March 2021						
SALARY BANDS	Beneficiary Profile			Cost		Total cost as a % of the total personnel expenditure
	No. of Beneficiaries	No. of Employees as at 31 March 2021	% of total within salary bands	Total Cost	Average cost per employee	
Lower skilled (Levels 1-2)	32	97	33	R 164,478.15	R 5,139.90	0
Skilled (Levels 3-5)	32	120	27	R 227,578.05	R 7,111.80	0
Highly skilled production (Levels 6-8)	45	162	28	R 594,190.50	R 13,204.20	0
Highly skilled supervision (Levels 9-12)	21	92	23	R 586,366.91	R 27,922.20	0
Contract (Levels 1-12)	16	186	9	R 169,139.31	R 10,571.20	0
Total	146	657	22	R 1,741,752.92	R 11,929.80	1

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

Table 3.8.3 Performance Rewards by critical occupations, 1 April 2020 to 31 March 2021					
Occupation	Beneficiary Profile			Cost	
	No. of Beneficiaries	No. of Employees as at 31 March 2021	% of total within occupation	Total Cost	Average Cost per employee
ADMINISTRATIVE RELATED	9	50	18	R 203,718.21	R 22,635.40
ALL ARTISANS IN THE BUILDING METAL MACHINERY ETC.	0	1	0	0	R 0.00
ARCHIVISTS CURATORS AND RELATED PROFESSIONALS	10	30	33	R 134,708.78	R 13,470.90
BUILDING AND OTHER PROPERTY CARETAKERS	14	33	42	R 76,157.11	R 5,439.80
BUS AND HEAVY VEHICLE DRIVERS	5	12	42	R 34,610.06	R 6,922.00
CLEANERS IN OFFICES WORKSHOPS HOSPITALS ETC.	29	73	40	R 157,036.41	R 5,415.00
COMMUNICATION AND INFORMATION RELATED	6	32	19	R 179,589.40	R 29,931.60
FINANCE AND ECONOMICS RELATED	4	10	40	R 141,344.59	R 35,336.10
FINANCIAL AND RELATED PROFESSIONALS	3	5	60	R 41,374.11	R 13,791.40
FINANCIAL CLERKS AND CREDIT CONTROLLERS	2	8	25	R 25,949.29	R 12,974.60
FOOD SERVICES AIDS AND WAITERS	0	7	0	R 0.00	R 0.00
FOOD SERVICES WORKERS	1	2	50	R 10,417.27	R 10,417.30
HISTORIANS AND POLITICAL SCIENTISTS	2	3	67	R 19,631.97	R 9,816.00
HOUSEHOLD AND LAUNDRY WORKERS	2	3	67	R 10,424.83	R 5,212.40
HUMAN RESOURCES CLERKS	7	11	64	R 83,276.08	R 11,896.60
HUMAN RESOURCES RELATED	2	6	33	R 35,186.80	R 17,593.40
LANGUAGE PRACTITIONERS INTERPRETERS & OTHER COMMUN	2	9	22	R 30,728.83	R 15,364.40
LEGAL RELATED	1	1	100	R 34,344.54	R 34,344.50
LIBRARIANS AND RELATED PROFESSIONALS	12	56	21	R 160,121.59	R 13,343.50
LIBRARY MAIL AND RELATED CLERKS	12	170	7	R 96,530.92	R 8,044.20
LOGISTICAL SUPPORT PERSONNEL	2	3	67	R 33,585.02	R 16,792.50
MATERIAL-RECORDING AND TRANSPORT CLERKS	1	4	25	R 10,732.09	R 10,732.10
OTHER ADMINISTRAT & RELATED CLERKS AND ORGANISERS	11	83	13	R 103,483.15	R 9,407.60
OTHER ADMINISTRATIVE POLICY AND RELATED OFFICERS	4	23	17	R 59,499.62	R 14,874.90
OTHER INFORMATION TECHNOLOGY PERSONNEL.	1	6	17	R 13,249.44	R 13,249.40
OTHER OCCUPATIONS	0	1	0	R 0.00	R 0.00
RISK MANAGEMENT AND SECURITY SERVICES	0	1	0	R 0.00	R 0.00
SECRETARIES & OTHER KEYBOARD OPERATING CLERKS	4	16	25	R 46,052.81	R 11,513.20

Table 3.8.3 Performance Rewards by critical occupations, 1 April 2020 to 31 March 2021

Occupation	Beneficiary Profile			Cost	
	No. of Beneficiaries	No. of Employees as at 31 March 2021	% of total within occupation	Total Cost	Average Cost per employee
SECURITY OFFICERS	0	1	0	R 0.00	R 0.00
SENIOR MANAGERS	0	12	0	R 0.00	R 0.00
TOTAL	146	672	22	R 1,741,752.92	R 11,929.80

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

Salary band	Beneficiary Profile			Cost		Total cost as a % of the total personnel expenditure
	Number of beneficiaries	Number of employees	% of total within salary bands	Total Cost (R'000)	Average cost per employee	
Senior Management Service Band A (Level 13)	0	10	0	R 0.00	R 0.00	0
Senior Management Service Band B (Level 14)	0	3	0	R 0.00	R 0.00	0
Senior Management Service Band C (Level 15)	0	0	0	R 0.00	R 0.00	0
MEC & Senior Management Service Band D (Level 16)	0	1	0	R 0.00	R 0.00	0
TOTAL	0	15	0	R 0.00	R 0.00	0



d. Foreign Workers

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

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

SALARY BANDS	1 April 2020		31 March 2021		Change	
	Number	% of total	Number	% of total	Number	% of total
Lower skilled (Levels 1-2)	0	0	0	0	0	0
Skilled (Levels 3-5)	0	0	0	0	0	0
Highly skilled production (Levels 6-8)	0	0	0	0	0	0
Highly skilled supervision (Levels 9-12)	1	100	0	0	-1	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
Periodical Remuneration	0	0	0	0	0	0
Abnormal Appointment	0	0	0	0	0	0
Grand Total	1	100	0	100	0	0

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

Occupation	1 April 2020		31 March 2021		Change	
	Number	% of total	Number	% of total	Number	% of total
OTHER ADMINISTRAT & RELATED CLERKS AND ORGANISERS	0	0	0	100	0	0
OTHER OCCUPATIONS	1	100	0	0	-1	0
Grand Total	1	100	1	100	0	0



e. Leave utilisation

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

Table 3.10.1 Sick leave for the period 1 January 2020 to 31 December 2021

Salary band	Total days	% Days with Medical certification	Number of Employees using sick leave	% of total employees using sick leave	Average days per employee	Estimated Cost (R'000)
Lower skilled (Levels 1-2)	217	95	34	13	6	R 130,042.71
Skilled (Levels 3-5)	389	83	84	31	5	R 354,908.90
Highly skilled production (Levels 6-8)	509	87	104	38	5	R 756,781.74
Highly skilled supervision (Levels 9-12)	281	90	42	15	7	R 716,535.24
Senior management (Levels 13-16)	81	95	8	3	10	R 375,545.68
Grand Total	1477	88	272	100	5	R 2,333,814.27

Table 3.10.2 Disability leave (temporary and permanent) for the period 1 January 2020 to 31 December 2021

Salary band	Total days	% Days with Medical certification	Number of Employees using disability leave	% of total employees using disability leave	Average days per employee	Estimated Cost (R'000)
Lower skilled (Levels 1-2)	0	0	0	0	0	R0.00
Skilled (Levels 3-5)	21	100	3	60	7	R 21,412.91
Highly skilled production (Levels 6-8)	20	100	1	20	20	R 39,218.20
Highly skilled supervision (Levels 9-12)	18	100	1	20	18	R 38,373.48
Senior management (Levels 13-16)	0	0	0	0	0	R0.00
Grand Total	59	100	5	100	12	R 99,004.59



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

Table 3.10.3 Annual Leave for the period 1 January 2020 to 31 December 2021

Salary band	Total days taken	Number of Employees using annual leave	Average per employee
Lower skilled (Levels 1-2)	1755	118	15
Skilled (Levels 3-5)	3682	264	14
Highly skilled production (Levels 6-8)	3928	280	14
Highly skilled supervision (Levels 9-12)	1818	101	18
Senior management (Levels 13-16)	295	17	17
Grand Total	11478	780	15

Table 3.10.4 Capped leave for the period 1 January 2020 to 31 December 2021

Salary band	Total days of capped leave taken	Number of Employees using capped leave	Average number of days taken per employee	Average capped leave per employee as on 31 March 2021
Lower skilled (Levels 1-2)	0	0	0	0
Skilled (Levels 3-5)	0	0	0	4
Highly skilled production (Levels 6-8)	0	0	0	12
Highly skilled supervision (Levels 9-12)	0	0	0	19
Senior management (Levels 13-16)	0	0	0	36
Grand Total	0	0	0	8

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

Table 3.10.5 Leave payouts for the period 1 April 2020 and 31 March 2021

Reason	Total amount (R'000)	Number of employees	Average per employee (R'000)
Leave payout for 2020/21 due to non-utilisation of leave for the previous cycle (LEAVE DISCOUNTING (UNUSED LEAVE CR))	R 0.00	0	R 0.00
Capped leave payouts on termination of service for 2020/21 (LEAVE GRATUITY)	R 0.00	0	R 0.00
Current leave payout on termination of service for 2020/21 (LEAVE DISCOUNTING \ GRATUITY (UNUSED LEAVE CR))	R 1,319,791.35	19	R 69,463.00
Grand Total	R 1,319,791.35	19	R 69,463.00

f. 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
The Department based on its functions has low risk of contracting HIV and AIDS, although young/youth newly appointed employees are mostly at high risk.	We train all our newly appointed staff during induction programme on HIV and AIDS. Ongoing prevention programme are conducted.

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

Question	Yes	No	Details, if yes
1. Has the department designated a member of the SMS to implement the provisions contained in Part VI E of Chapter 1 of the Public Service Regulations, 2001? If so, provide her/his name and position.	✓		Director: Administrative Support Services.
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.	✓		Department have dedicated unit for Employee Health and Wellness Programme, although is not fully staffed.
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.	✓		The department have four policy objectives that are being implemented namely: HIV&AIDS, STI and TB Management Health and Productivity Management Safety, Health, Environmental, Risk and Quality Management (SHERQ) 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.	✓		Employee Health and Wellness Advisory Committee. Health and Safety Committee. We need to appointment new sport committee and request for nominations done. We also need to train new peer educators in the current financial year.
5. Has the department reviewed its employment policies and practices to ensure that these do not unfairly discriminate against employees on the basis of their HIV status? If so, list the employment policies/practices so reviewed.	✓		The policy for HIV&AIDS, STI and TB Management Policy aligned to National Strategic Plan on HIV&AIDS, STI and TB 2017-2022 was consulted during the financial year 2020/21.
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.	✓		We have an approved HIV&AIDS, STI and TB Management Policy aligned to National Strategic Plan on HIV&AIDS, STI and TB 2017-2022. It has clear guidelines on mitigating stigma and discrimination.

Question	Yes	No	Details, if yes
7. Does the department encourage its employees to undergo Voluntary Counselling and Testing? If so, list the results that you have achieved.	✓		Yes, the current practices ensure that voluntary counselling by employees. Four awareness campaigns were conducted during the financial year 2020/21 educating and encouraging officials for counselling and testing. 18 200 condoms were also distributed during this period
8. Has the department developed measures/indicators to monitor & evaluate the impact of its health promotion programme? If so, list these measures/indicators.	✓		EHW unit have develop four specific Operational Plans. Work plan Monthly reporting DPSA Quarterly reporting DPSA annual reporting.

g. Labour Relations

Table 3.12.1 Collective agreements for the period 1 April 2020 and 31 March 2021

Subject matter	Date
PSCBC Resolution 1 of 2020	29 June 2020
GPSSBC Resolution 1 of 2020 PSCBC Resolution 1 of 201	26 June 2020

Notes

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

Total number of Collective agreements	None
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The following table summarises the outcome of disciplinary hearings conducted within the department for the year under review.

Table 3.12.2 Misconduct and disciplinary hearings finalised for the period 1 April 2020 and 31 March 2021

Outcomes of disciplinary hearings	Number	% of total
Corrective counselling	0	0%
Verbal warning	0	0%
Written warning	0	0%
Final written warning	0	0%
Suspended without pay	0	0%
Fine	0	0%
Demotion	0	0%
Dismissal	0	0%
Not guilty	0	0%
Case withdrawn	0	0%
Total	0	0%

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

Type of misconduct	Number	% of total
Total	0	0%

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

Grievances	Number	% of Total
Number of grievances resolved	2	50.00%
Number of grievances not resolved	2	50.00%
Total number of grievances lodged	4	100%

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

Disputes	Number	% of Total
Number of disputes upheld	2	66.66%
Number of disputes dismissed	1	33.33%
Total number of disputes lodged	3	100%

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

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

Table 3.12.7 Precautionary suspensions for the period 1 April 2020 and 31 March 2021

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)	0

h. Skills development

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

Table 3.13.1 Training needs identified for the period 1 April 2020 and 31 March 2021

Occupational category	Gender	Number of employees as at 1 April 2020	Training needs identified at start of the reporting period			
			Learnerships	Skills Programmes & other short courses	Other forms of training	Total
Legislators, senior officials and managers	Female		0	8	0	8
	Male		0	6	0	6
Professionals	Female		0	11	0	11
	Male		0	9	0	9
Technicians and associate professionals	Female		0	37	0	37
	Male		0	23	0	23
Clerks	Female		0	105	0	105
	Male		0	47	0	47
Service and sales workers	Female		0	0	0	0
	Male		0	0	0	0
Skilled agriculture and fishery workers	Female		0	0	0	0
	Male		0	0	0	0
Craft and related trades workers	Female		0	0	0	0
	Male		0	0	0	0
Plant and machine operators and assemblers	Female		0	0	0	0
	Male		0	0	0	0
Elementary occupations	Female		20	14	0	34
	Male		20	27	0	47
Sub Total	Female		0	0	0	0
	Male		0	0	0	0
Total			40	287		327

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

Occupational category	Gender	Number of employees as at 1 April 2020	Training provided within the reporting period			
			Learnerships	Skills Programmes & other short courses	Other forms of training	Total
Legislators, senior officials and managers	Female	7	13	3	0	16
	Male	8	7	6	0	13
Professionals	Female	90	0	15	0	15
	Male	78	0	9	0	9
Technicians and associate professionals	Female	45	0	21	0	21
	Male	42	0	15	0	15
Clerks	Female	102	0	17	0	17
	Male	116	0	20	0	20
Service and sales workers	Female	1	0	0	0	1
	Male	4	0	0	0	4
Skilled agriculture and fishery workers	Female	0	0	0	0	0
	Male	0	0	0	0	0
Craft and related trades workers	Female	1	0	0	0	1
	Male	2	0	0	0	2
Plant and machine operators and assemblers	Female	3	0	13	0	13
	Male	14	0	17	0	17
Elementary occupations	Female	68	20	12	0	32

i. Injury on duty

The following tables provide basic information on injury on duty.

Table 3.14.1 Injury on duty for the period 1 April 2020 and 31 March 2021

Nature of injury on duty	Number	% of total
Required basic medical attention only	0	0
Temporary Total Disablement	0	0
Permanent Disablement	0	0
Fatal	0	0
Total	0	0

j. Utilisation of Consultants

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

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

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

Project title	Total number of consultants that worked on project	Duration (work days)	Contract value in Rand
N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A

Total number of projects	Total individual consultants	Total duration Work days	Total contract value in Rand
N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A

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

Project title	Percentage ownership by HDI groups	Percentage management by HDI groups	Number of consultants from HDI groups that work on the project
N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A

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

Project title	Total Number of consultants that worked on project	Duration (Work days)	Donor and contract value in Rand
N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A

Total number of projects	Total individual consultants	Total duration Work days	Total contract value in Rand
N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A

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

Project title	Percentage ownership by HDI groups	Percentage management by HDI groups	Number of consultants from HDI groups that work on the project
N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A

k. Severance Packages

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

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





PART E



FINANCIAL INFORMATION



Report of the auditor-general to the North West provincial legislature on vote no. 4: 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 132 to 223, which comprise the appropriation statement, statement of financial position as at 31 March 2021, statement of financial performance, statement of changes in net assets, and cash flow statement for the year then ended, as well as the notes to the financial statements, including a summary of significant accounting policies.
2. In my opinion, the financial statements present fairly, in all material respects, the financial position of the Department of Arts, Culture, Sports and Recreation as at 31 March 2021, and its financial performance and cash flows for the year then ended in accordance with the Modified Cash Standard (MCS) prescribed by the National Treasury and the requirements of the Public Finance Management Act 1 of 1999 (PFMA) and the Division of Revenue Act 4 of 2020 (Dora).

Basis for opinion

3. I conducted my audit in accordance with the International Standards on Auditing (ISAs). My responsibilities under those standards are further described in the auditor-general's responsibilities for the audit of the financial statements section of this auditor's report.
4. I am independent of the department in accordance with the International Ethics Standards Board for Accountants' *International code of ethics for professional accountants (including International Independence Standards)* (IESBA code) as well as other ethical requirements that are relevant to my audit in South Africa. I have fulfilled my other ethical responsibilities in accordance with these requirements and the IESBA code.
5. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.



Emphasis of matter

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

Irregular expenditure

7. As disclosed in note 31 to the financial statements, irregular expenditure of R44 666 000 was incurred in the current year and irregular expenditure of R574 162 000 from prior years had not yet been resolved.

Other matter

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

Unaudited supplementary schedules

9. The supplementary information set out on pages xx to xx 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 it.

Responsibilities of the accounting officer for the financial statements

10. The accounting officer is responsible for the preparation and fair presentation of the financial statements in accordance with the MCS prescribed by National Treasury and the requirements of the PFMA and the Dora, and for such internal control as the accounting officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.
11. In preparing the financial statements, the accounting officer is responsible for assessing the department's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the appropriate governance structure either intends to liquidate the department or to cease operations, or there is no realistic alternative but to do so.

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

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



Report on the audit of the annual performance report

Introduction and scope

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

Programme	Pages in the annual performance report
Programme 2 – cultural affairs	36 – 44

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

Other matters

19. I draw attention to the matters below.



Achievement of planned targets

20. Refer to the annual performance report on pages 36 to 44 for information on the achievement of planned targets for the year and management's explanations provided for the under/ overachievement of targets.

Adjustment of material misstatements

21. I identified material misstatements in the annual performance report submitted for auditing. These material misstatements were on the reported performance information of Cultural Affairs. As management subsequently corrected the misstatements, I did not report any material findings on the usefulness and reliability of the reported performance information

Report on audit of compliance with legislation

Introduction and scope

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

Expenditure management

24. Effective and appropriate steps were not taken to prevent irregular expenditure of R44 666 000, as disclosed in note 31 to the annual financial statements, as required by section 38(1)(c)(ii) of the PFMA and treasury regulation 9.1.1. The majority of the irregular expenditure was caused by expired contracts, which also includes those from implementing agents.

Strategic management

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

Other information

26. The accounting officer is responsible for the other information. The other information comprises the information included in the annual report. The other information does not include the financial statements, the auditor's report and those selected programmes presented in the annual performance report that have been specifically reported in this auditor's report.



27. My opinion on the financial statements and findings on the reported performance information and compliance with legislation do not cover the other information and I do not express an audit opinion or any form of assurance conclusion on it.
28. In connection with my audit, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements and the selected programme presented in the annual performance report, or my knowledge obtained in the audit, or otherwise appears to be materially misstated.
29. I did not receive the other information prior to the date of this auditor's report. When I do receive and read this information, if I conclude that there is a material misstatement therein, I am required to communicate the matter to those charged with governance and request that the other information be corrected. If the other information is not corrected, I may have to retract this auditor's report and re-issue an amended report as appropriate. However, if it is corrected this will not be necessary.

Internal control deficiencies

30. I considered internal control relevant to my audit of the financial statements, reported performance information and compliance with applicable legislation; however, my objective was not to express any form of assurance thereon. The matters reported below are limited to the significant internal control deficiencies that resulted in the findings on compliance with legislation included in this report.
- The department did not have sufficient monitoring controls relating to performance information to ensure the proper implementation of the overall performance information process.
 - Non-compliance with legislation could have been prevented had compliance been properly reviewed and monitored.



- The department did not conduct an operational and risk assessment, as required by the PFMA. Consequently, there was a lack of review and monitoring of compliance with applicable laws and regulations which resulted in findings on performance information and compliance.

Auditor General
Potchefstroom

31 August 2021



AUDITOR - GENERAL
SOUTH AFRICA

Auditing to build public confidence



Annexure – Auditor-general’s responsibility for the audit

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

Financial statements

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

Communication with those charged with governance

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



4. I also confirm to the accounting officer that I have complied with relevant ethical requirements regarding independence, and communicate all relationships and other matters that may reasonably be thought to have a bearing on my independence and where applicable, related safeguards.



Department of Arts Culture, Sports and Recreation

Vote 04

ACCOUNTING POLICIES

for the year ended 31 March 2021

PART A: ACCOUNTING POLICIES

Financial Statement Presentation par .03

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 <i>[Financial Statement Presentation]</i> The financial statements have been prepared in accordance with the Modified Cash Standard.
2	Going concern <i>[Financial Statement Presentation]</i> The financial statements have been prepared on a going concern basis.
3	Presentation currency <i>[Financial Statement Presentation]</i> Amounts have been presented in the currency of the South African Rand (R) which is also the functional currency of the department.
4	Rounding <i>[Financial Statement Presentation]</i> Unless otherwise stated financial figures have been rounded to the nearest one thousand Rand (R'000).
5	Foreign currency translation <i>[Cash Flow Statement, Expenditure, Revenue]</i> 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 <i>[Financial Statement Presentation]</i> 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	<p>Current year comparison with budget <i>[Appropriation Statement]</i></p> <p>A comparison between the approved, final budget and actual amounts for each programme and economic classification is included in the appropriation statement.</p>
7	Revenue
7.1	<p>Appropriated funds <i>[Revenue, General Departmental Assets and Liabilities]</i></p> <p>Appropriated funds comprises of departmental allocations as well as direct charges against the revenue fund (i.e. statutory appropriation).</p> <p>Appropriated funds are recognised in the statement of financial performance on the date the appropriation becomes effective. Adjustments made in terms of the adjustments budget process are recognised in the statement of financial performance on the date the adjustments become effective.</p> <p>The net amount of any appropriated funds due to / from the relevant revenue fund at the reporting date is recognised as a payable / receivable in the statement of financial position.</p>
7.2	<p>Departmental revenue <i>[Revenue, General Departmental Assets and Liabilities]</i></p> <p>Departmental revenue is recognised in the statement of financial performance when received and is subsequently paid into the relevant revenue fund, unless stated otherwise.</p> <p>Any amount owing to the relevant revenue fund at the reporting date is recognised as a payable in the statement of financial position.</p>
7.3	<p>Accrued departmental revenue <i>[General Departmental Assets and Liabilities]</i></p> <p>Accruals in respect of departmental revenue (excluding tax revenue) are recorded in the notes to the financial statements when:</p> <ul style="list-style-type: none"> • 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. <p>The accrued revenue is measured at the fair value of the consideration receivable.</p> <p>Accrued tax revenue (and related interest and / penalties) is measured at amounts receivable from collecting agents.</p> <p>Write-offs are made according to the department's debt write-off policy</p>
8	Expenditure
8.1	Compensation of employees
8.1.1	<p>Salaries and wages <i>[Expenditure]</i></p> <p>Salaries and wages are recognised in the statement of financial performance on the date of payment.</p>
8.1.2	<p>Social contributions <i>[Expenditure]</i></p> <p>Social contributions made by the department in respect of current employees are recognised in the statement of financial performance on the date of payment.</p> <p>Social contributions made by the department in respect of ex-employees are classified as transfers to households in the statement of financial performance on the date of payment.</p>
8.2	<p>Other expenditure <i>[Expenditure]</i></p>

	Other expenditure (such as goods and services, transfers and subsidies and payments for capital assets) is recognised in the statement of financial performance on the date of payment. The expense is classified as a capital expense if the total consideration paid is more than the capitalisation threshold.
8.3	Accruals and payables not recognised <i>[General Departmental Assets and Liabilities]</i> 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 <i>[Leases]</i> 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 <i>[Leases]</i> 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: <ul style="list-style-type: none"> • 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 <i>[Revenue, General Departmental Assets and Liabilities]</i> 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 <i>[Expenditure, General Departmental Assets and Liabilities]</i> 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.
10	Cash and cash equivalents <i>[General Departmental Assets and Liabilities, Cash Flow Statement]</i> 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, deposits held, other short-term highly liquid investments and bank overdrafts.

11	<p>Prepayments and advances</p> <p><i>[General Departmental Assets and Liabilities]</i></p> <p>Prepayments and advances are recognised in the statement of financial position when the department receives or disburses the cash.</p> <p>Prepayments and advances are initially and subsequently measured at cost.</p> <p><Indicate when prepayments and advances are expensed and under what circumstances.></p>
12	<p>Loans and receivables</p> <p><i>[General Departmental Assets and Liabilities]</i></p> <p>Loans and receivables are recognised in the statement of financial position at cost plus accrued interest, where interest is charged, less amounts already settled or written-off. Write-offs are made according to the department's write-off policy.</p>
13	<p>Investments</p> <p><i>[General Departmental Assets and Liabilities]</i></p> <p>Investments are recognised in the statement of financial position at cost.</p>
14	Financial assets
14.1	<p>Financial assets (not covered elsewhere)</p> <p><i>[General Departmental Assets and Liabilities]</i></p> <p>A financial asset is recognised initially at its cost plus transaction costs that are directly attributable to the acquisition or issue of the financial asset.</p> <p>At the reporting date, a department shall measure its financial assets at cost, less amounts already settled or written-off, except for recognised loans and receivables, which are measured at cost plus accrued interest, where interest is charged, less amounts already settled or written-off.</p>
14.2	<p>Impairment of financial assets</p> <p><i>[General Departmental Assets and Liabilities]</i></p> <p>Where there is an indication of impairment of a financial asset, an estimation of the reduction in the recorded carrying value, to reflect the best estimate of the amount of the future economic benefits expected to be received from that asset, is recorded in the notes to the financial statements.</p>
15	<p>Payables</p> <p><i>[General Departmental Assets and Liabilities]</i></p> <p>Payables recognised in the statement of financial position are recognised at cost.</p>
16	Capital Assets
16.1	<p>Immovable capital assets</p> <p><i>[Capital Assets]</i></p> <p>Immovable assets reflected in the asset register of the department are recorded in the notes to the financial statements at cost or fair value where the cost cannot be determined reliably. Immovable assets acquired in a non-exchange transaction are recorded at fair value at the date of acquisition. Immovable assets are subsequently carried in the asset register at cost and are not currently subject to depreciation or impairment.</p> <p>Subsequent expenditure of a capital nature forms part of the cost of the existing asset when ready for use.</p> <p>Additional information on immovable assets not reflected in the assets register is provided in the notes to financial statements.</p>
16.2	<p>Movable capital assets</p> <p><i>[Capital Assets]</i></p>

	<p>Movable capital assets are initially recorded in the notes to the financial statements at cost. Movable capital assets acquired through a non-exchange transaction is measured at fair value as at the date of acquisition.</p> <p>Where the cost of movable capital assets cannot be determined reliably, the movable capital assets are measured at fair value and where fair value cannot be determined; the movable assets are measured at R1.</p> <p>All assets acquired prior to 1 April 2002 (or a later date as approved by the OAG) may be recorded at R1.</p> <p>Movable capital assets are subsequently carried at cost and are not subject to depreciation or impairment.</p> <p>Biological assets are subsequently carried at fair value.</p> <p>Subsequent expenditure that is of a capital nature forms part of the cost of the existing asset when ready for use.</p>
16.3	<p>Intangible assets <i>[Capital Assets]</i></p> <p>Intangible assets are initially recorded in the notes to the financial statements at cost. Intangible assets acquired through a non-exchange transaction are measured at fair value as at the date of acquisition.</p> <p>Internally generated intangible assets are recorded in the notes to the financial statements when the department commences the development phase of the project.</p> <p>Where the cost of intangible assets cannot be determined reliably, the intangible capital assets are measured at fair value and where fair value cannot be determined; the intangible assets are measured at R1.</p> <p>All assets acquired prior to 1 April 2002 (or a later date as approved by the OAG) may be recorded at R1.</p> <p>Intangible assets are subsequently carried at cost and are not subject to depreciation or impairment.</p> <p>Subsequent expenditure of a capital nature forms part of the cost of the existing asset when ready for use.</p>
16.4	<p>Project Costs: Work-in-progress <i>[Capital Assets]</i></p> <p>Expenditure of a capital nature is initially recognised in the statement of financial performance at cost when paid.</p> <p>Amounts paid towards capital projects are separated from the amounts recognised and accumulated in work-in-progress until the underlying asset is ready for use. Once ready for use, the total accumulated payments are recorded in an asset register. Subsequent payments to complete the project are added to the capital asset in the asset register.</p> <p>Where the department is not the custodian of the completed project asset, the asset is transferred to the custodian subsequent to completion.</p>
17	Provisions and Contingents
17.1	<p>Provisions <i>[Provisions and Contingents]</i></p> <p>Provisions are recorded in the notes to the financial statements when there is a present legal or constructive obligation to forfeit economic benefits as a result of events in the past and it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate of the obligation can be made. The provision is measured as the best estimate of the funds required to settle the present obligation at the reporting date.</p>
17.2	<p>Contingent liabilities <i>[Provisions and Contingents]</i></p> <p>Contingent liabilities are recorded in the notes to the financial statements when there is a possible obligation that arises from past events, and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not within the control of the department or when there is a present obligation that is not recognised because it is not probable that an outflow of resources will be required to settle the obligation or the amount of the obligation cannot be measured reliably.</p>

17.3	<p>Contingent assets <i>[Provisions and Contingents]</i></p> <p>Contingent assets are recorded in the notes to the financial statements when a possible asset arises from past events, and whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events not within the control of the department.</p>
17.4	<p>Capital commitments <i>[Provisions and Contingents]</i></p> <p>Capital commitments are recorded at cost in the notes to the financial statements.</p>
18	<p>Unauthorised expenditure <i>[General Departmental Assets and Liabilities]</i></p> <p>Unauthorised expenditure is recognised in the statement of financial position until such time as the expenditure is either:</p> <ul style="list-style-type: none"> • 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. <p>Unauthorised expenditure is measured at the amount of the confirmed unauthorised expenditure.</p>
19	<p>Fruitless and wasteful expenditure <i>[General Departmental Assets and Liabilities]</i></p> <p>Fruitless and wasteful expenditure is recorded in the notes to the financial statements when confirmed. The amount recorded is equal to the total value of the fruitless and or wasteful expenditure incurred.</p> <p>Fruitless and wasteful expenditure is removed from the notes to the financial statements when it is resolved or transferred to receivables or written off.</p> <p>Fruitless and wasteful expenditure receivables are measured at the amount that is expected to be recoverable and are de-recognised when settled or subsequently written-off as irrecoverable.</p>
20	<p>Irregular expenditure <i>[General Departmental Assets and Liabilities]</i></p> <p>Irregular expenditure is recorded in the notes to the financial statements when confirmed after its assessment. The amount recorded is equal to the value of the irregular expenditure incurred unless it is impracticable to determine, in which case reasons therefor are provided in the note.</p> <p>Irregular expenditure is reduced from the note when it is either condoned by the relevant authority, transferred to receivables for recovery, not condoned and removed or written-off.</p> <p>Irregular expenditure receivables are measured at the amount that is expected to be recoverable and are de-recognised when settled or subsequently written-off as irrecoverable.</p>
21	<p>Changes in accounting estimates and errors <i>[Accounting Policies, Estimates and Errors]</i></p> <p>Changes in accounting estimates are applied prospectively in accordance with MCS requirements.</p> <p>Correction of errors is applied retrospectively in the period in which the error has occurred in accordance with MCS requirements, except to the extent that it is impracticable to determine the period-specific effects or the cumulative effect of the error. In such cases the department shall restate the opening balances of assets, liabilities and net assets for the earliest period for which retrospective restatement is practicable.</p>
22	<p>Events after the reporting date <i>[Events after the Reporting Date]</i></p>

	Events after the reporting date that are classified as adjusting events have been accounted for in the financial statements. The events after the reporting date that are classified as non-adjusting events after the reporting date have been disclosed in the notes to the financial statements.
23	<p>Principal-Agent arrangements <i>[Accounting by Principals and Agents]</i></p> <p>The department is party to a principal-agent arrangement for [include details here]. In terms of the arrangement the department is the [principal / agent] and is responsible for [include details here]. All related revenues, expenditures, assets and liabilities have been recognised or recorded in terms of the relevant policies listed herein. Additional disclosures have been provided in the notes to the financial statements where appropriate.</p>
24	<p>Departures from the MCS requirements <i>[Preface to the Modified Cash Standard]</i></p> <p><i>[Insert information on the following: that management has concluded that the financial statements present fairly the department's primary and secondary information; that the department complied with the Standard except that it has departed from a particular requirement to achieve fair presentation; and the requirement from which the department has departed, the nature of the departure and the reason for departure.]</i></p>
25	<p>Capitalisation reserve</p> <p>The capitalisation reserve comprises of financial assets and/or liabilities originating in a prior reporting period but which are recognised in the statement of financial position for the first time in the current reporting period. Amounts are recognised in the capitalisation reserves when identified in the current period and are transferred to the National/Provincial Revenue Fund when the underlying asset is disposed and the related funds are received.</p>
26	<p>Recoverable revenue</p> <p>Amounts are recognised as recoverable revenue when a payment made in a previous financial year becomes recoverable from a debtor in the current financial year. Amounts are either transferred to the National/Provincial Revenue Fund when recovered or are transferred to the statement of financial performance when written-off.</p>
27	<p>Related party transactions <i>[Related Party Disclosures]</i></p> <p>Related party transactions within the Minister/MEC's portfolio are recorded in the notes to the financial statements when the transaction is not at arm's length.</p> <p>The number of individuals and the full compensation of key management personnel is recorded in the notes to the financial statements.</p>
28	<p>Inventories (Effective from date determined in a Treasury Instruction) <i>[Inventories]</i></p> <p>At the date of acquisition, inventories are recognised at cost in the statement of financial performance.</p> <p>Where inventories are acquired as part of a non-exchange transaction, the inventories are measured at fair value as at the date of acquisition.</p> <p>Inventories are subsequently measured at the lower of cost and net realisable value or where intended for distribution (or consumed in the production of goods for distribution) at no or a nominal charge, the lower of cost and current replacement value.</p> <p>The cost of inventories is assigned by using the weighted average cost basis.</p>

29	<p>Public-Private Partnerships <i>[Financial Statement Presentation]</i></p> <p>Public Private Partnerships are accounted for based on the nature and or the substance of the partnership. The transaction is accounted for in accordance with the relevant accounting policies.</p> <p>A summary of the significant terms of the PPP agreement, the parties to the agreement, and the date of commencement thereof together with the description and nature of the concession fees received, the unitary fees paid, rights and obligations of the department are recorded in the notes to the financial statements.</p>
30	<p>Employee benefits <i>[General Departmental Assets and Liabilities]</i> <i>[Provisions and Contingents]</i></p> <p>The value of each major class of employee benefit obligation (accruals, payables not recognised and provisions) is disclosed in the Employee benefits note.</p>
31	<p>Transfers of functions <i>[Transfers of Functions]</i></p> <p>Transfers of functions are accounted for by the acquirer by recognising or recording assets acquired and liabilities assumed at their carrying amounts at the date of transfer.</p> <p>Transfers of functions are accounted for by the transferor by derecognising or removing assets and liabilities at their carrying amounts at the date of transfer.</p>
32	<p>Mergers <i>[Mergers]</i></p> <p>Mergers are accounted for by the combined department by recognising or recording assets acquired and liabilities assumed at their carrying amounts at the date of the merger.</p> <p>Mergers are accounted for by the combining departments by derecognising or removing assets and liabilities at their carrying amounts at the date of the merger.</p>

NORTH WEST: ARTS CULTURE SPORTS AND RECREATION
Appropriation Statement
for the year ended 31 March 2021

Appropriation per programme									
	2020/21							2019/20	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
Voted funds and Direct charges	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Programme									
1. ADMINISTRATION	128 074	-	(6 500)	121 574	115 012	6 562	94.6%	117 463	109 998
2. CULTURAL AFFAIRS	270 449	-	1 500	271 949	250 706	21 243	92.2%	322 950	297 561
3. LIBRARY AND ARCHIVE SERVICES	160 004	-	-	160 004	143 426	16 578	89.6%	219 174	163 230
4. SPORTS AND RECREATION	98 670	-	5 000	103 670	90 556	13 114	87.4%	141 592	114 314
Programme sub total	657 197	-	-	657 197	599 700	57 497	91.3%	801 179	685 103
Statutory Appropriation	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
TOTAL	657 197	-	-	657 197	599 700	57 497	91.3%	801 179	685 103
Reconciliation with Statement of Financial Performance									
Add:									
Departmental receipts					-			-	
NRF Receipts					-			-	
Aid assistance					-			-	
Actual amounts per Statement of Financial Performance (Total)				657 197				801 179	
Add:									
Aid assistance					-				-
Prior year unauthorised expenditure approved without funding									
Actual amounts per Statement of Financial Performance Expenditure					599 700				685 103

Appropriation per economic classification									
	2020/21							2019/20	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	411 171	4 022	-	415 193	392 067	23 126	94.4%	503 106	442 031
Compensation of employees	270 226	1 225	-	271 451	265 172	6 279	97.7%	286 275	262 297
Salaries and wages	239 420	734	(1 000)	239 154	233 424	5 730	97.6%	249 768	231 142
Social contributions	30 806	491	1 000	32 297	31 748	549	98.3%	36 507	31 155
Goods and services	140 796	2 797	-	143 593	126 861	16 732	88.3%	216 690	179 714
Administrative fees	1 662	587	-	2 249	1 836	413	81.6%	3 002	2 637
Advertising	3 148	415	-	3 563	3 409	154	95.7%	2 202	2 091
Minor assets	1 987	(750)	-	1 237	883	354	71.4%	261	36
Audit costs: External	5 294	1 106	-	6 402	6 400	2	100.0%	6 849	6 584
Bursaries: Employees	1 420	381	-	1 801	1 753	48	97.3%	1 333	1 087
Catering: Departmental activities	4 096	551	-	4 647	4 406	241	94.8%	15 850	15 214
Communication (G&S)	3 192	1 251	-	4 443	3 934	509	88.5%	5 088	4 739
Computer services	8 918	(2 682)	-	6 236	6 010	226	96.4%	5 351	3 438
Consultants: Business and advisory services	451	109	-	560	510	50	91.1%	1 511	1 088
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	200	(200)	-	-	-	-	-	-	-
Legal services	70	187	-	257	211	46	82.1%	1 354	1 347
Contractors	6 849	1 529	-	8 378	6 858	1 520	81.9%	28 468	20 690
Agency and support / outsourced services	150	(105)	-	45	-	45	-	132	31
Entertainment	111	(100)	-	11	-	11	-	-	-
Fleet services (including government motor transport)	3 652	3 362	-	7 014	6 971	43	99.4%	4 287	4 050
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	167	79	-	246	160	86	65.0%	887	592
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	4	-	-	4	-	4	-	-	-
Inventory: Fuel, oil and gas	60	-	-	60	59	1	98.3%	40	33
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	5	-
Inventory: Materials and supplies	6 484	6 518	-	13 002	12 508	494	96.2%	9 931	9 366
Inventory: Medical supplies	3 750	(3 734)	-	16	13	3	81.3%	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medicines inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	6 352	(420)	-	5 932	5 301	631	89.4%	9 200	4 084
Consumable supplies	4 746	881	-	5 627	4 020	1 607	71.4%	3 686	2 494
Consumable: Stationery, printing and office supplies	6 211	(2 316)	-	3 895	3 413	482	87.6%	4 263	3 198
Operating leases	5 451	3 841	-	9 292	8 979	313	96.6%	13 145	10 278
Property payments	37 864	(1 877)	-	35 987	29 536	6 451	82.1%	36 000	30 682
Transport provided: Departmental activity	7 187	(4 342)	-	2 845	2 627	218	92.3%	12 264	10 397
Travel and subsistence	7 148	5 016	-	12 164	10 506	1 658	86.4%	37 972	36 002
Training and development	3 745	(2 617)	-	1 128	767	361	68.0%	1 622	1 427
Operating payments	3 592	108	-	3 700	3 372	328	91.1%	5 727	3 390
Venues and facilities	3 147	(1 732)	-	1 415	1 200	215	84.8%	4 684	3 649
Rental and hiring	3 688	(2 251)	-	1 437	1 219	218	84.8%	1 571	1 090
Interest and rent on land	149	-	-	149	34	115	22.8%	141	20
Interest (incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	121	15
Rent on land	149	-	-	149	34	115	22.8%	20	5
Transfers and subsidies	204 440	(3 822)	(500)	200 118	176 650	23 468	88.3%	221 752	206 635
Provinces and municipalities	13 111	-	-	13 111	11 402	1 709	87.0%	18 786	15 399
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	13 111	-	-	13 111	11 402	1 709	87.0%	18 786	15 399
Municipal bank accounts	13 111	-	-	13 111	11 402	1 709	87.0%	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	18 786	15 399
Departmental agencies and accounts	142 738	100	-	142 838	135 380	7 458	94.8%	126 721	125 323
Social security funds	-	-	-	-	-	-	-	664	161
Departmental agencies	142 738	100	-	142 838	135 380	7 458	94.8%	126 057	125 162
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	45 105	(3 922)	(500)	40 683	28 548	12 135	70.2%	71 182	63 243
Households	3 486	-	-	3 486	1 320	2 166	37.9%	5 063	2 670
Social benefits	3 486	-	-	3 486	1 320	2 166	37.9%	5 063	2 670
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	41 586	(500)	500	41 586	30 752	10 834	73.9%	76 321	36 437
Buildings and other fixed structures	35 354	-	500	35 854	26 825	9 029	74.8%	66 339	34 203
Buildings	35 354	-	-	35 354	26 336	9 018	74.5%	66 339	34 203
Other fixed structures	-	-	500	500	489	11	97.8%	-	-
Machinery and equipment	6 232	(500)	-	5 732	3 927	1 805	68.5%	6 682	2 234
Transport equipment	850	-	-	850	793	57	93.3%	400	-
Other machinery and equipment	5 382	(500)	-	4 882	3 134	1 748	64.2%	6 282	2 234
Heritage assets	-	-	-	-	-	-	-	3 300	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payment for financial assets	-	300	-	300	231	69	77.0%	-	685 103
	657 197	-	-	657 197	599 700	57 497	91.3%	801 179	685 103

Subprogramme: 1.1: OFFICE OF THE MEC

	1	2	3	4	5	6	7	8	9
	2020/21			2019/20					
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	13 219	-	(2 000)	11 219	9 771	1 448	87,1%	9 327	6 679
Compensation of employees	8 216	-	(2 000)	6 216	5 856	360	94,2%	5 892	4 182
Salaries and wages	6 532	8	(1 000)	5 540	5 369	171	96,9%	4 580	3 727
Social contributions	1 684	(8)	(1 000)	676	487	189	72,0%	1 312	455
Goods and services	5 003	-	-	5 003	3 915	1 088	78,3%	3 435	2 497
Administrative fees	137	88	-	225	209	16	92,9%	327	265
Advertising	69	(39)	-	30	19	11	63,3%	10	-
Minor assets	74	(74)	-	-	-	-	-	-	-
Audit costs: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	165	(110)	-	55	55	-	100,0%	106	96
Communication (G&S)	448	(50)	-	398	371	27	93,2%	285	200
Computer services	-	-	-	-	-	-	-	-	-
Consultants: Business and advisory services	-	-	-	-	-	-	-	-	-
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Contractors	313	(19)	-	294	231	63	78,6%	155	96
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	111	(100)	-	11	-	11	-	-	-
Fleet services (including government motor transport)	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	82	-	-	82	-	82	-	93	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medsas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	615	166	-	781	365	416	46,7%	482	324
Consumable: Stationery, printing and office supplies	258	418	-	676	625	51	92,5%	184	69
Operating leases	98	-	-	98	-	98	-	93	81
Property payments	-	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	101	60	-	161	151	10	93,8%	27	27
Travel and subsistence	1 994	(110)	-	1 884	1 739	145	92,3%	1 467	1 217
Training and development	137	(30)	-	107	7	100	6,5%	20	18
Operating payments	238	(200)	-	38	-	38	-	26	-
Venues and facilities	74	-	-	74	69	5	93,2%	160	104
Rental and hiring	89	-	-	89	74	15	83,1%	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest (Incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies (non-business entities)	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pc)	-	-	-	-	-	-	-	-	-
Other transfers to public corporations	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pe)	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-
Social benefits	-	-	-	-	-	-	-	-	-
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	-	-	-	-	-	-	-	-	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	-	-	-	-	-	-	-	-	-
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payment for financial assets	-	-	-	-	-	-	-	-	-
Total	13 219	-	(2 000)	11 219	9 771	1 448	87,1%	9 327	6 679

Subprogramme: 1.2: CORPORATE SERVICES

	1	2	3	4	5	6	7	8	9
	2020/21			2019/20					
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	111 309	(300)	(5 000)	106 009	101 871	4 138	96,1%	105 929	101 486
Compensation of employees	80 970	-	(5 000)	75 970	75 356	614	99,2%	69 674	68 376
Salaries and wages	71 045	(246)	(4 500)	66 299	65 714	585	99,1%	59 944	58 709
Social contributions	9 925	246	(500)	9 671	9 642	29	99,7%	9 730	9 667
Goods and services	30 300	(300)	-	30 000	26 481	3 519	88,3%	36 218	33 102
Administrative fees	921	(203)	-	718	613	105	85,4%	668	652
Advertising	778	590	-	1 368	1 286	82	94,0%	1 737	1 721
Minor assets	817	(390)	-	427	386	41	90,4%	59	33
Audit costs: External	5 294	1 108	-	6 402	6 400	2	100,0%	6 849	6 584
Bursaries: Employees	527	-	-	527	527	-	100,0%	426	406
Catering: Departmental activities	293	(64)	-	229	117	112	51,1%	646	496
Communication (G&S)	912	1 132	-	2 044	1 977	67	96,7%	2 285	2 144
Computer services	2 624	(22)	-	2 602	2 569	33	98,7%	452	345
Consultants: Business and advisory services	322	(130)	-	192	162	30	84,4%	852	714
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	200	(200)	-	-	-	-	-	-	-
Legal services	70	187	-	257	211	46	82,1%	1 354	1 347
Contractors	780	(286)	-	494	445	49	90,1%	332	321
Agency and support / outsourced services	64	(60)	-	4	-	4	-	1	-
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including government motor transport)	-	426	-	426	426	-	100,0%	22	2
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	40	33
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	1	-
Inventory: Medical supplies	-	15	-	15	13	2	86,7%	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medsas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	1 771	788	-	2 559	2 092	467	81,8%	421	351
Consumable: Stationery, printing and office supplies	1 173	(361)	-	812	732	80	90,1%	1 377	1 180
Operating leases	530	379	-	909	891	18	98,0%	1 467	1 457
Property payments	8 732	(2 445)	-	6 287	4 226	2 061	67,2%	8 558	7 954
Transport provided: Departmental activity	624	(605)	-	19	15	4	78,9%	80	49
Travel and subsistence	343	1 472	-	1 815	1 683	132	92,7%	4 352	5 476
Training and development	36	-	-	36	26	10	72,2%	356	292
Operating payments	642	306	-	948	896	52	94,5%	2 836	569
Venues and facilities	792	(376)	-	416	313	103	75,2%	1 047	976
Rental and hiring	2 055	(1 561)	-	494	475	19	96,2%	-	-
Interest and rent on land	39	-	-	39	34	5	87,2%	37	8
Interest (Incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	37	8
Rent on land	39	-	-	39	34	5	87,2%	-	-
Transfers and subsidies	1 270	-	-	1 270	667	603	52,5%	1 203	1 075
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	260	-	-	260	260	-	100,0%	246	245
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies (non-business entities)	260	-	-	260	260	-	100,0%	246	245
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pc)	-	-	-	-	-	-	-	-	-
Other transfers to public corporations	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pe)	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	1 010	-	-	1 010	407	603	40,3%	957	830
Social benefits	1 010	-	-	1 010	407	603	40,3%	957	830
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	2 276	-	500	2 776	2 472	304	89,0%	1 004	758
Buildings and other fixed structures	-	-	500	500	489	11	97,8%	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	500	500	489	11	97,8%	-	-
Machinery and equipment	2 276	-	-	2 276	1 983	293	87,1%	1 004	758
Transport equipment	850	-	-	850	793	57	93,3%	-	-
Other machinery and equipment	1 426	-	-	1 426	1 190	236	83,5%	1 004	758
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payment for financial assets	-	300	-	300	231	69	77,0%	-	-
Total	114 855	-	(4 500)	110 355	105 241	5 114	95,4%	108 136	103 319

Programme 2: CULTURAL AFFAIRS									
	2020/21							2019/20	
	Adjusted	Shifting	Virement	Final	Actual	Variance	Expenditure as	Final	Actual
	Appropriation	Funds		Appropriation	Expenditure		% of final	Appropriation	Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Sub programme									
1. MANAGEMENT PROGRAMME 2	35 228	-	-	35 228	33 571	1 657	95,3%	71 985	63 461
2. ARTS AND CULTURE	187 374	-	2 000	189 374	183 826	5 548	97,1%	204 494	194 573
3. MUSEUM SERVICES	34 929	-	(500)	34 429	20 746	13 683	60,3%	32 090	26 011
4. LANGUAGE SERVICES	12 918	-	-	12 918	12 563	355	97,3%	14 381	13 516
	270 449	-	1 500	271 949	250 706	21 243	92,2%	322 950	297 561
Economic classification									
Current payments	111 749	(1 000)	2 000	112 749	107 382	5 367	95,2%	139 567	127 534
Compensation of employees	67 158	(1)	2 000	69 157	66 277	2 880	96,8%	69 593	66 731
Salaries and wages	61 924	(2 641)	-	59 283	56 281	3 002	94,9%	59 976	57 302
Social contributions	5 234	2 640	2 000	9 874	9 996	(122)	101,2%	9 617	9 429
Goods and services	44 502	(999)	-	43 503	41 105	2 398	94,5%	69 890	60 796
Administrative fees	356	(82)	-	274	176	98	64,2%	895	848
Advertising	1 404	141	-	1 545	1 531	14	99,1%	140	140
Minor assets	397	(265)	-	132	118	14	89,4%	105	-
Audit costs: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	706	(213)	-	493	474	19	96,1%	557	524
Catering: Departmental activities	701	158	-	859	807	52	93,9%	5 619	5 582
Communication (G&S)	1 069	96	-	1 165	1 037	128	89,0%	2 204	2 184
Computer services	-	-	-	-	-	-	-	153	138
Consultants: Business and advisory services	129	239	-	368	348	20	94,6%	347	346
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Contractors	2 801	2 238	-	5 039	4 340	699	86,1%	17 047	13 615
Agency and support / outsourced services	1	-	-	1	-	-	-	2	-
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including government motor transport)	3 252	1 466	-	4 718	4 718	-	100,0%	3 804	3 588
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	-	-	-	-	-	-	110	106
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	246	474	-	720	312	408	43,3%	182	-
Inventory: Medical supplies	44	(44)	-	-	-	-	-	5	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medsas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	200	(50)	-	150	143	7	95,3%	-	-
Consumable supplies	1 514	(750)	-	764	644	120	84,3%	666	638
Consumable: Stationery, printing and office supplies	1 039	33	-	1 072	1 016	56	94,8%	865	849
Operating leases	3 643	1 552	-	5 195	5 177	18	99,7%	11 016	8 473
Property payments	17 653	(4 677)	-	12 976	12 654	322	97,5%	7 562	5 574
Transport provided: Departmental activity	2 611	(2 118)	-	493	464	29	94,1%	5 020	5 015
Travel and subsistence	2 729	1 413	-	4 142	3 919	223	94,6%	8 557	8 474
Training and development	1 138	(443)	-	695	631	64	90,8%	803	790
Operating payments	1 681	523	-	2 204	2 144	60	97,3%	1 820	1 804
Venues and facilities	483	(176)	-	307	273	34	88,9%	1 982	1 684
Rental and hiring	705	(514)	-	191	179	12	93,7%	429	424
Interest and rent on land	89	-	-	89	-	89	-	84	7
Interest (Incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	84	7
Rent on land	89	-	-	89	-	89	-	-	-
Transfers and subsidies	156 974	1 000	(500)	157 474	142 552	14 922	90,5%	176 339	167 202
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	131 810	100	-	131 910	129 452	2 458	98,1%	120 027	119 230
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies	131 810	100	-	131 910	129 452	2 458	98,1%	120 027	119 230
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	24 736	900	(500)	25 136	13 001	12 135	51,7%	55 148	47 804
Households	428	-	-	428	99	329	23,1%	1 164	168
Social benefits	428	-	-	428	99	329	23,1%	1 164	168
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	1 726	-	-	1 726	772	954	44,7%	7 044	2 825
Buildings and other fixed structures	-	-	-	-	-	-	-	2 108	2 108
Buildings	-	-	-	-	-	-	-	2 108	2 108
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	1 726	-	-	1 726	772	954	44,7%	1 636	717
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	1 726	-	-	1 726	772	954	44,7%	1 636	717
Heritage assets	-	-	-	-	-	-	-	3 300	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payment for financial assets	-	-	-	-	-	-	-	-	-
	270 449	-	1 500	271 949	250 706	21 243	92,2%	322 950	297 561

Subprogramme: 2.1: MANAGEMENT PROGRAMME 2

	1	2	3	4	5	6	7	8	9
	2020/21			2019/20					
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	28 970	-	-	28 970	28 070	900	96,9%	36 716	32 934
Compensation of employees	2 112	-	-	2 112	1 803	309	85,4%	2 097	1 742
Salaries and wages	1 877	-	-	1 877	1 594	283	84,9%	1 879	1 544
Social contributions	235	-	-	235	209	26	88,9%	218	198
Goods and services	26 769	-	-	26 769	26 267	502	98,1%	34 535	31 185
Administrative fees	151	(69)	-	82	83	(1)	101,2%	489	488
Advertising	889	(50)	-	839	838	1	99,9%	120	120
Minor assets	69	(59)	-	10	2	8	20,0%	100	-
Audit costs: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	116	100	-	216	209	7	96,8%	219	219
Communication (G&S)	844	-	-	844	814	30	96,4%	2 032	2 029
Computer services	-	-	-	-	-	-	-	-	-
Consultants: Business and advisory services	-	-	-	-	-	-	-	-	-
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Contractors	88	3 206	-	3 294	3 264	30	99,1%	8 932	8 279
Agency and support / outsourced services	1	-	-	1	-	1	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including government motor transport)	3 252	836	-	4 088	4 088	-	100,0%	3 804	3 588
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	182	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medsas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	43	2	-	45	28	17	62,2%	33	30
Consumable: Stationery, printing and office supplies	43	50	-	93	93	-	100,0%	26	26
Operating leases	3 143	980	-	4 123	4 110	13	99,7%	8 402	8 361
Property payments	16 526	(4 135)	-	12 391	12 079	312	97,5%	7 073	5 202
Transport provided: Departmental activity	-	-	-	-	-	-	-	1 029	1 029
Travel and subsistence	475	(30)	-	445	390	55	87,6%	1 233	1 230
Training and development	402	(151)	-	251	222	29	88,4%	381	380
Operating payments	-	-	-	-	-	-	-	-	-
Venues and facilities	247	(200)	-	47	47	-	100,0%	480	204
Rental and hiring	480	(480)	-	-	-	-	-	-	-
Interest and rent on land	89	-	-	89	-	89	-	84	7
Interest (Incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	84	7
Rent on land	89	-	-	89	-	89	-	-	-
Transfers and subsidies	5 428	-	-	5 428	5 099	329	93,9%	32 164	29 849
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies (non-business entities)	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pc)	-	-	-	-	-	-	-	-	-
Other transfers to public corporations	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pe)	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	5 000	-	-	5 000	5 000	-	100,0%	31 000	29 681
Households	428	-	-	428	99	329	23,1%	1 164	168
Social benefits	428	-	-	428	99	329	23,1%	1 164	168
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	830	-	-	830	402	428	48,4%	3 105	678
Buildings and other fixed structures	-	-	-	-	-	-	-	18	18
Buildings	-	-	-	-	-	-	-	18	18
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	830	-	-	830	402	428	48,4%	787	660
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	830	-	-	830	402	428	48,4%	787	660
Heritage assets	-	-	-	-	-	-	-	2 300	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payment for financial assets	-	-	-	-	-	-	-	-	-
Total	35 228	-	-	35 228	33 571	1 657	95,3%	71 985	63 461

Subprogramme: 2.2: ARTS AND CULTURE

	1	2	3	4	5	6	7	8	9
	2020/21							2019/20	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	56 006	-	2 000	58 006	55 032	2 974	94.9%	72 188	67 171
Compensation of employees	48 461	(1)	2 000	50 460	48 705	1 755	96.5%	49 367	47 890
Salaries and wages	44 616	(2 641)		41 975	40 538	1 437	96.6%	41 770	40 401
Social contributions	3 845	2 640	2 000	8 485	8 167	318	96.3%	7 597	7 489
Goods and services	7 545	1	-	7 546	6 327	1 219	83.8%	22 821	19 281
Administrative fees	94	(63)		31	30	1	96.8%	223	202
Advertising	265	96		361	360	1	99.7%	20	20
Minor assets	286	(166)		120	116	4	96.7%	5	
Audit costs: External	-	-		-	-	-	-	-	
Bursaries: Employees	556	(113)		443	442	1	99.8%	557	524
Catering: Departmental activities	369	(72)		297	290	7	97.6%	3 618	3 602
Communication (G&S)	102	96		198	191	7	96.5%	140	133
Computer services	-	-		-	-	-	-	153	138
Consultants: Business and advisory services	-	-		-	-	-	-	27	26
Contractors	463	247		710	100	610	14.1%	3 669	2 911
Agency and support / outsourced services	-	-		-	-	-	-	2	
Entertainment	-	-		-	-	-	-	-	
Fleet services (including government motor transport)	-	460		460	460	-	100.0%	-	
Housing	-	-		-	-	-	-	-	
Inventory: Clothing material and accessories	-	-		-	-	-	-	110	106
Inventory: Materials and supplies	46	354		400	-	400	-	-	
Inventory: Medical supplies	44	(44)		-	-	-	-	5	
Inventory: Other supplies	200	(50)		150	143	7	95.3%	-	
Consumable supplies	279	213		492	457	35	92.9%	368	344
Consumable: Stationery, printing and office supplies	448	33		481	472	9	98.1%	512	497
Operating leases	500	-		500	496	4	99.2%	2 614	112
Property payments	-	530		530	521	9	98.3%	155	144
Transport provided: Departmental activity	2 181	(2 118)		63	49	14	77.8%	2 830	2 827
Travel and subsistence	1 120	582		1 702	1 632	70	95.9%	5 652	5 584
Training and development	571	(295)		276	272	4	98.6%	383	371
Operating payments	-	266		266	252	14	94.7%	235	222
Venues and facilities	-	24		24	7	17	29.2%	1 389	1 368
Rental and hiring	21	21		42	37	5	88.1%	154	150
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest (Incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	130 684	-	-	130 684	128 479	2 205	98.3%	131 658	127 345
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	130 044	-	-	130 044	127 839	2 205	98.3%	113 827	113 030
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies (non-business entities)	130 044	-	-	130 044	127 839	2 205	98.3%	113 827	113 030
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	640	-	-	640	640	-	100.0%	17 831	14 315
Households	-	-	-	-	-	-	-	-	-
Payments for capital assets	684	-	-	684	315	369	46.1%	648	57
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	684	-	-	684	315	369	46.1%	648	57
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	684	-	-	684	315	369	46.1%	648	57
Heritage assets	-	-	-	-	-	-	-	-	-
Payment for financial assets	-	-	-	-	-	-	-	-	-
Total	187 374	-	2 000	189 374	183 826	5 548	97.1%	204 494	194 573

Subprogramme: 2.3: MUSEUM SERVICES

	1	2	3	4	5	6	7	8	9
	2020/21							2019/20	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	16 377	(1 000)	-	15 377	14 205	1 172	92.4%	18 693	16 247
Compensation of employees	9 706	-	-	9 706	8 894	812	91.6%	10 440	10 189
Salaries and wages	9 056	-	-	9 056	8 357	699	92.3%	9 732	9 491
Social contributions	650	-	-	650	537	113	82.6%	708	698
Goods and services	6 671	(1 000)	-	5 671	5 311	360	93.7%	8 253	6 058
Administrative fees	50	50	-	100	44	56	44.0%	119	95
Advertising	55	135	-	190	178	12	93.7%	-	-
Minor assets	42	(40)	-	2	-	2	-	-	-
Audit costs: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	150	(100)	-	50	32	18	64.0%	-	-
Catering: Departmental activities	28	210	-	238	224	14	94.1%	1 052	1 031
Communication (G&S)	84	-	-	84	17	67	20.2%	21	11
Computer services	-	-	-	-	-	-	-	-	-
Consultants: Business and advisory services	68	170	-	238	218	20	91.6%	-	-
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Contractors	2 166	(1 295)	-	871	833	38	95.6%	4 240	2 219
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including government motor transport)	-	170	-	170	170	-	100.0%	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	200	120	-	320	312	8	97.5%	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	1 011	(785)	-	226	159	67	70.4%	171	170
Consumable: Stationery, printing and office supplies	416	(50)	-	366	336	30	91.8%	305	304
Operating leases	-	572	-	572	571	1	99.8%	-	-
Property payments	1 127	(1 072)	-	55	54	1	98.2%	334	228
Transport provided: Departmental activity	195	-	-	195	180	15	92.3%	699	699
Travel and subsistence	424	840	-	1 264	1 315	(51)	104.0%	871	862
Training and development	118	(107)	-	11	-	11	-	-	-
Operating payments	276	182	-	458	419	39	91.5%	152	151
Venues and facilities	115	-	-	115	107	8	93.0%	14	14
Rental and hiring	146	-	-	146	142	4	97.3%	275	274
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest (Incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	18 422	1 000	(500)	18 922	6 534	12 388	34.5%	10 183	7 674
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	1 766	100	-	1 866	1 613	253	86.4%	4 600	4 600
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies (non-business entities)	1 766	100	-	1 866	1 613	253	86.4%	4 600	4 600
Higher education institutions	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	16 656	900	(500)	17 056	4 921	12 135	28.9%	5 583	3 074
Households	-	-	-	-	-	-	-	-	-
Social benefits	-	-	-	-	-	-	-	-	-
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	130	-	-	130	7	123	5.4%	3 214	2 090
Buildings and other fixed structures	-	-	-	-	-	-	-	2 090	2 090
Buildings	-	-	-	-	-	-	-	2 090	2 090
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	130	-	-	130	7	123	5.4%	124	-
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	130	-	-	130	7	123	5.4%	124	-
Heritage assets	-	-	-	-	-	-	-	1 000	-
Payment for financial assets	-	-	-	-	-	-	-	-	-
Total	34 929	-	(500)	34 429	20 746	13 683	60.3%	32 090	26 011

Subprogramme: 2.4: LANGUAGE SERVICES

	1	2	3	4	5	6	7	8	9
	2020/21							2019/20	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	10 396	-	-	10 396	10 075	321	96.9%	11 970	11 182
Compensation of employees	6 879	-	-	6 879	6 875	4	99.9%	7 689	6 910
Salaries and wages	6 375	-	-	6 375	5 792	583	90.9%	6 595	5 866
Social contributions	504	-	-	504	1 083	(579)	214.9%	1 094	1 044
Goods and services	3 517	-	-	3 517	3 200	317	91.0%	4 281	4 272
Administrative fees	61	-	-	61	19	42	31.1%	64	63
Advertising	195	(40)	-	155	155	-	100.0%	-	-
Catering: Departmental activities	188	(80)	-	108	84	24	77.8%	730	730
Communication (G&S)	39	-	-	39	15	24	38.5%	11	11
Computer services	-	-	-	-	-	-	-	-	-
Consultants: Business and advisory services	61	69	-	130	130	-	100.0%	320	320
Contractors	84	80	-	164	143	21	87.2%	206	206
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	181	(180)	-	1	-	1	-	94	94
Consumable: Stationery, printing and office supplies	132	-	-	132	115	17	87.1%	22	22
Operating leases	-	-	-	-	-	-	-	-	-
Property payments	-	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	235	-	-	235	235	-	100.0%	462	460
Travel and subsistence	710	21	-	731	582	149	79.6%	801	798
Training and development	47	110	-	157	137	20	87.3%	39	39
Operating payments	1 405	75	-	1 480	1 473	7	99.5%	1 433	1 431
Venues and facilities	121	-	-	121	112	9	92.6%	99	98
Rental and hiring	58	(55)	-	3	-	3	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest (Incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	2 440	-	-	2 440	2 440	-	100.0%	2 334	2 334
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	1 600	1 600
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies (non-business entities)	-	-	-	-	-	-	-	1 600	1 600
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Non-profit institutions	2 440	-	-	2 440	2 440	-	100.0%	734	734
Households	-	-	-	-	-	-	-	-	-
Social benefits	-	-	-	-	-	-	-	-	-
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	82	-	-	82	48	34	58.5%	77	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	82	-	-	82	48	34	58.5%	77	-
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	82	-	-	82	48	34	58.5%	77	-
Heritage assets	-	-	-	-	-	-	-	-	-
Payment for financial assets	-	-	-	-	-	-	-	-	-
Total	12 918	-	-	12 918	12 563	355	97.3%	14 381	13 516

Programme 3: LIBRARY AND ARCHIVE SERVICES								
	1	2	3	4	5	6	7	8
	2020/21						2019/20	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000
Sub programme								
1. MANAGEMENT PRG3	6 667	(1 000)	-	5 667	5 108	559	90.1%	13 900
2. LIBRARY SERVICES	142 879	1 000	-	143 879	130 000	13 879	90.4%	195 362
3. ARCHIVES	10 458	-	-	10 458	8 318	2 140	79.5%	9 912
	160 004	-	-	160 004	143 426	16 578	89.6%	219 174
								163 230
Economic classification								
Current payments	113 960	883	-	114 843	108 268	6 575	94.3%	137 092
Compensation of employees	82 430	920	-	83 350	83 125	225	99.7%	90 539
Salaries and wages	77 371	1 054	-	78 425	78 222	203	99.7%	85 480
Social contributions	5 059	(134)	-	4 925	4 903	22	99.6%	5 059
Goods and services	31 530	(37)	-	31 493	25 143	6 350	79.8%	46 553
Administrative fees	148	724	-	872	703	169	80.6%	395
Advertising	743	(123)	-	620	573	47	92.4%	306
Minor assets	319	-	-	319	201	118	63.0%	97
Audit costs: External	-	-	-	-	-	-	-	-
Bursaries: Employees	187	15	-	202	173	29	85.6%	350
Catering: Departmental activities	498	(338)	-	160	87	73	54.4%	756
Communication (G&S)	727	31	-	758	488	270	64.4%	268
Computer services	6 294	(2 660)	-	3 634	3 441	193	94.7%	4 726
Contractors	871	(79)	-	792	227	565	28.7%	6 286
Agency and support / outsourced services	85	(45)	-	40	-	40	-	-
Entertainment	-	-	-	-	-	-	-	-
Fleet services (including government motor transport)	-	1 320	-	1 320	1 277	43	96.7%	-
Housing	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	25	(21)	-	4	-	4	-	684
Inventory: Farming supplies	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	4	-	-	4	-	4	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	5
Inventory: Materials and supplies	903	(886)	-	17	-	17	-	7
Inventory: Medical supplies	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-
Medsas inventory interface	-	-	-	-	-	-	-	-
Inventory: Other supplies	6 152	(370)	-	5 782	5 158	624	89.2%	9 200
Consumable supplies	338	570	-	908	373	535	41.1%	778
Consumable: Stationery, printing and office supplies	276	(25)	-	251	97	154	38.6%	936
Operating leases	1 082	1 590	-	2 672	2 571	101	96.2%	535
Property payments	10 177	756	-	10 933	8 738	2 195	79.9%	15 413
Transport provided: Departmental activity	302	(170)	-	132	4	128	3.0%	534
Travel and subsistence	990	360	-	1 350	587	763	43.5%	3 262
Training and development	177	55	-	232	103	129	44.4%	282
Operating payments	135	139	-	274	178	96	65.0%	795
Venues and facilities	597	(480)	-	117	93	24	79.5%	471
Rental and hiring	500	(400)	-	100	71	29	71.0%	155
Interest and rent on land	-	-	-	-	-	-	-	-
Interest (Incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-
Transfers and subsidies	15 006	(383)	-	14 623	12 437	2 186	85.1%	22 150
Provinces and municipalities	13 111	-	-	13 111	11 402	1 709	87.0%	18 786
Provinces	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-
Municipalities	13 111	-	-	13 111	11 402	1 709	87.0%	18 786
Municipal bank accounts	13 111	-	-	13 111	11 402	1 709	87.0%	-
Municipal agencies and funds	-	-	-	-	-	-	-	15 399
Departmental agencies and accounts	-	-	-	-	-	-	-	664
Social security funds	-	-	-	-	-	-	-	664
Other transfers to private enterprises	-	-	-	-	-	-	-	-
Non-profit institutions	983	(383)	-	600	600	-	100.0%	1 500
Households	912	-	-	912	435	477	47.7%	1 200
Social benefits	912	-	-	912	435	477	47.7%	1 200
Other transfers to households	-	-	-	-	-	-	-	-
Payments for capital assets	31 038	(500)	-	30 538	22 721	7 817	74.4%	59 932
Buildings and other fixed structures	29 485	-	-	29 485	22 100	7 385	75.0%	56 577
Buildings	29 485	-	-	29 485	22 100	7 385	75.0%	56 577
Other fixed structures	-	-	-	-	-	-	-	-
Machinery and equipment	1 553	(500)	-	1 053	621	432	59.0%	3 355
Transport equipment	-	-	-	-	-	-	-	400
Other machinery and equipment	1 553	(500)	-	1 053	621	432	59.0%	2 955
Payment for financial assets	-	-	-	-	-	-	-	-
	160 004	-	-	160 004	143 426	16 578	89.6%	219 174
								163 230

Subprogramme: 3.1: MANAGEMENT PRG3

	1	2	3	4	5	6	7	8	9
	2020/21			2019/20					
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	4 968	(500)	-	4 468	4 176	292	93,5%	10 620	7 413
Compensation of employees	2 979	-	-	2 979	2 974	5	99,8%	4 719	3 051
Salaries and wages	2 369	2	-	2 371	2 368	3	99,9%	4 104	2 566
Social contributions	610	(2)	-	608	606	2	99,7%	615	485
Goods and services	1 989	(500)	-	1 489	1 202	287	80,7%	5 901	4 362
Administrative fees	-	-	-	-	-	-	-	-	-
Advertising	20	90	-	110	107	3	97,3%	40	-
Minor assets	96	-	-	96	28	68	29,2%	87	3
Audit costs: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	13	-	-	13	11	2	84,6%	72	66
Communication (G&S)	76	-	-	76	31	45	40,8%	46	16
Computer services	-	-	-	-	-	-	-	-	-
Consultants: Business and advisory services	-	-	-	-	-	-	-	-	-
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Contractors	500	(455)	-	45	39	6	86,7%	1 919	1 865
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including government motor transport)	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	14	(10)	-	4	-	4	-	34	26
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	4	-	-	4	-	4	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	1	-	-	1	-	1	-	7	6
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medsas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	171	(60)	-	111	15	96	13,5%	285	154
Consumable: Stationery, printing and office supplies	13	-	-	13	13	-	100,0%	107	59
Operating leases	360	-	-	360	346	14	96,1%	31	10
Property payments	26	500	-	526	526	-	100,0%	3 034	1 989
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	156	(43)	-	113	86	27	76,1%	202	144
Training and development	13	-	-	13	-	13	-	12	-
Operating payments	25	(22)	-	3	-	3	-	24	24
Venues and facilities	1	-	-	1	-	1	-	1	-
Rental and hiring	500	(500)	-	-	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest (Incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	701	-	-	701	435	266	62,1%	664	161
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	664	161
Social security funds	-	-	-	-	-	-	-	664	161
Departmental agencies (non-business entities)	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pc)	-	-	-	-	-	-	-	-	-
Other transfers to public corporations	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pe)	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	701	-	-	701	435	266	62,1%	-	-
Social benefits	701	-	-	701	435	266	62,1%	-	-
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	998	(500)	-	498	497	1	99,8%	2 616	759
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	998	(500)	-	498	497	1	99,8%	2 616	759
Transport equipment	-	-	-	-	-	-	-	400	-
Other machinery and equipment	998	(500)	-	498	497	1	99,8%	2 216	759
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payment for financial assets	-	-	-	-	-	-	-	-	-
Total	6 667	(1 000)	-	5 667	5 108	559	90,1%	13 900	8 333

Subprogramme: 3.2: LIBRARY SERVICES

	1	2	3	4	5	6	7	8	9
	2020/21			2019/20					
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	98 670	1 383	-	100 053	95 774	4 279	95,7%	116 689	98 576
Compensation of employees	72 127	920	-	73 047	72 965	82	99,9%	77 930	74 305
Salaries and wages	68 630	1 136	-	69 766	69 687	79	99,9%	74 500	71 014
Social contributions	3 497	(216)	-	3 281	3 278	3	99,9%	3 430	3 291
Goods and services	26 543	463	-	27 006	22 809	4 197	84,5%	38 759	24 271
Administrative fees	121	724	-	845	701	144	83,0%	300	228
Advertising	418	(63)	-	355	327	28	92,1%	219	174
Minor assets	223	-	-	223	173	50	77,6%	10	-
Audit costs: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	187	15	-	202	173	29	85,6%	350	157
Catering: Departmental activities	298	(231)	-	67	64	3	95,5%	507	317
Communication (G&S)	397	31	-	428	310	118	72,4%	191	148
Computer services	6 294	(2 660)	-	3 634	3 441	193	94,7%	4 720	2 946
Consultants: Business and advisory services	-	-	-	-	-	-	-	312	28
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Contractors	243	376	-	619	81	538	13,1%	4 246	522
Agency and support / outsourced services	85	(45)	-	40	-	40	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including government motor transport)	-	1 320	-	1 320	1 277	43	96,7%	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	11	(11)	-	-	-	-	-	650	460
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	5	-
Inventory: Materials and supplies	902	(886)	-	16	-	16	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medsas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	6 152	(370)	-	5 782	5 158	624	89,2%	9 200	4 084
Consumable supplies	152	580	-	732	352	380	48,1%	479	268
Consumable: Stationery, printing and office supplies	45	(25)	-	20	-	20	-	483	422
Operating leases	722	1 240	-	1 962	1 922	40	98,0%	504	224
Property payments	9 096	256	-	9 352	8 193	1 159	87,6%	12 177	11 230
Transport provided: Departmental activity	236	(187)	-	49	4	45	8,2%	425	74
Travel and subsistence	505	423	-	928	359	569	38,7%	2 461	1 931
Training and development	36	55	-	91	25	66	27,5%	149	104
Operating payments	64	161	-	225	178	47	79,1%	746	744
Venues and facilities	356	(340)	-	16	-	16	-	470	122
Rental and hiring	-	100	-	100	71	29	71,0%	155	88
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest (Incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	14 305	(383)	-	13 922	12 002	1 920	86,2%	21 486	16 748
Provinces and municipalities	13 111	-	-	13 111	11 402	1 709	87,0%	18 786	15 399
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	13 111	-	-	13 111	11 402	1 709	87,0%	18 786	15 399
Municipal bank accounts	13 111	-	-	13 111	11 402	1 709	87,0%	18 786	15 399
Municipal agencies and funds	-	-	-	-	-	-	-	18 786	15 399
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies (non-business entities)	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pc)	-	-	-	-	-	-	-	-	-
Other transfers to public corporations	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pe)	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	983	(383)	-	600	600	-	100,0%	1 500	900
Households	211	-	-	211	-	211	-	1 200	449
Social benefits	211	-	-	211	-	211	-	1 200	449
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	29 904	-	-	29 904	22 224	7 680	74,3%	57 187	31 267
Buildings and other fixed structures	29 485	-	-	29 485	22 100	7 385	75,0%	56 577	31 267
Buildings	29 485	-	-	29 485	22 100	7 385	75,0%	56 577	31 267
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	419	-	-	419	124	295	29,6%	610	-
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	419	-	-	419	124	295	29,6%	610	-
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payment for financial assets	-	-	-	-	-	-	-	-	-
Total	142 879	1 000	-	143 879	130 000	13 879	90,4%	195 362	146 591

Subprogramme: 3.3: ARCHIVES

	1	2	3	4	5	6	7	8	9
	2020/21			2019/20					
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	10 322	-	-	10 322	8 318	2 004	80,6%	9 783	8 306
Compensation of employees	7 324	-	-	7 324	7 186	138	98,1%	7 890	7 092
Salaries and wages	6 372	(84)	-	6 288	6 167	121	98,1%	6 876	6 108
Social contributions	952	84	-	1 036	1 019	17	98,4%	1 014	984
Goods and services	2 998	-	-	2 998	1 132	1 866	37,8%	1 893	1 214
Administrative fees	27	-	-	27	2	25	7,4%	95	64
Advertising	305	(150)	-	155	139	16	89,7%	47	47
Minor assets	-	-	-	-	-	-	-	-	-
Audit costs: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	187	(107)	-	80	12	68	15,0%	177	168
Communication (G&S)	254	-	-	254	147	107	57,9%	31	11
Computer services	-	-	-	-	-	-	-	6	-
Consultants: Business and advisory services	-	-	-	-	-	-	-	-	-
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Contractors	128	-	-	128	107	21	83,6%	121	93
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including government motor transport)	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medsas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	15	50	-	65	6	59	9,2%	14	9
Consumable: Stationery, printing and office supplies	218	-	-	218	84	134	38,5%	346	168
Operating leases	-	350	-	350	303	47	86,6%	-	-
Property payments	1 055	-	-	1 055	19	1 036	1,8%	202	20
Transport provided: Departmental activity	66	17	-	83	-	83	-	109	95
Travel and subsistence	329	(20)	-	309	142	167	46,0%	599	456
Training and development	128	-	-	128	78	50	60,9%	121	63
Operating payments	46	-	-	46	-	46	-	25	20
Venues and facilities	240	(140)	-	100	93	7	93,0%	-	-
Rental and hiring	-	-	-	-	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest (Incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies (non-business entities)	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pc)	-	-	-	-	-	-	-	-	-
Other transfers to public corporations	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pe)	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-
Social benefits	-	-	-	-	-	-	-	-	-
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	136	-	-	136	-	136	-	129	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	136	-	-	136	-	136	-	129	-
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	136	-	-	136	-	136	-	129	-
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payment for financial assets	-	-	-	-	-	-	-	-	-
Total	10 458	-	-	10 458	8 318	2 140	79,5%	9 912	8 306

Programme 4: SPORTS AND RECREATION									
	1	2	3	4	5	6	7	8	9
	2020/21							2019/20	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Sub programme									
1. SPORTS	54 527	(2 000)	5 000	57 527	48 238	9 289	83,9%	72 955	60 750
2. SCHOOL SPORTS	27 005	-	-	27 005	25 625	1 380	94,9%	43 814	34 728
3. RECREATION	17 138	2 000	-	19 138	16 603	2 445	87,2%	24 823	18 636
	98 670	-	5 000	103 670	90 556	13 114	87,4%	141 592	114 314
Economic classification									
Current payments	60 934	4 439	5 000	70 373	64 775	5 598	92,0%	111 191	92 037
Compensation of employees	31 452	306	5 000	36 758	34 558	2 200	94,0%	50 577	38 560
Salaries and wages	22 548	2 559	4 500	29 607	27 838	1 769	94,0%	39 788	31 716
Social contributions	8 904	(2 253)	500	7 151	6 720	431	94,0%	10 789	6 844
Goods and services	29 461	4 133	-	33 594	30 217	3 377	89,9%	60 594	53 472
Administrative fees	100	60	-	160	135	25	84,4%	717	580
Advertising	154	(154)	-	-	-	-	-	9	9
Minor assets	380	(21)	-	359	178	181	49,6%	-	-
Audit costs: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	579	-	579	579	-	100,0%	-	-
Catering: Departmental activities	2 439	905	-	3 344	3 340	4	99,9%	8 723	8 489
Communication (G&S)	36	42	-	78	61	17	78,2%	46	36
Computer services	-	-	-	-	-	-	-	20	9
Consultants: Business and advisory services	-	-	-	-	-	-	-	-	-
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Contractors	2 084	(325)	-	1 759	1 615	144	91,8%	4 648	4 178
Agency and support / outsourced services	-	-	-	-	-	-	-	129	31
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including government motor transport)	400	150	-	550	550	-	100,0%	461	460
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	60	100	-	160	160	-	100,0%	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	60	-	-	60	59	1	98,3%	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	5 335	6 930	-	12 265	12 196	69	99,4%	9 741	9 360
Inventory: Medical supplies	3 706	(3 705)	-	1	-	1	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medias inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	508	107	-	615	546	69	88,8%	1 339	750
Consumable: Stationery, printing and office supplies	3 465	(2 381)	-	1 084	943	141	87,0%	901	451
Operating leases	98	320	-	418	340	78	81,3%	34	33
Property payments	1 302	4 489	-	5 791	3 918	1 873	67,7%	4 467	3 915
Transport provided: Departmental activity	3 549	(1 509)	-	2 040	1 993	47	97,7%	6 603	5 137
Travel and subsistence	1 092	1 881	-	2 973	2 578	395	86,7%	20 334	18 304
Training and development	2 257	(2 199)	-	58	-	58	-	161	160
Operating payments	896	(660)	-	236	154	82	65,3%	250	229
Venues and facilities	1 201	(700)	-	501	452	49	90,2%	1 024	763
Rental and hiring	339	224	-	563	420	143	74,6%	987	578
Interest and rent on land	21	-	-	21	-	21	-	20	5
Interest (Incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-
Rent on land	21	-	-	21	-	21	-	20	5
Transfers and subsidies	31 190	(4 439)	-	26 751	20 994	5 757	78,5%	22 060	21 449
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	10 668	-	-	10 668	5 668	5 000	53,1%	5 784	5 687
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies	10 668	-	-	10 668	5 668	5 000	53,1%	5 784	5 687
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	19 386	(4 439)	-	14 947	14 947	-	100,0%	14 534	14 539
Households	1 136	-	-	1 136	379	757	33,4%	1 742	1 223
Social benefits	1 136	-	-	1 136	379	757	33,4%	1 742	1 223
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	6 546	-	-	6 546	4 787	1 759	73,1%	8 341	828
Buildings and other fixed structures	5 869	-	-	5 869	4 236	1 633	72,2%	7 654	828
Buildings	5 869	-	-	5 869	4 236	1 633	72,2%	7 654	828
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	677	-	-	677	551	126	81,4%	687	-
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	677	-	-	677	551	126	81,4%	687	-
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payment for financial assets	-	-	-	-	-	-	-	-	-
	98 670	-	5 000	103 670	90 556	13 114	87,4%	141 592	114 314

Subprogramme: 4.1: SPORTS

	1	2	3	4	5	6	7	8	9
	2020/21			2019/20					
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	31 940	1 425	5 000	38 365	36 340	2 025	94,7%	51 810	47 450
Compensation of employees	20 292	1 806	5 000	27 098	26 294	804	97,0%	33 228	28 967
Salaries and wages	16 518	1 655	4 500	22 673	22 046	627	97,2%	26 947	23 478
Social contributions	3 774	151	500	4 425	4 248	177	96,0%	6 281	5 489
Goods and services	11 648	(381)	-	11 267	10 046	1 221	89,2%	18 582	18 483
Administrative fees	100	60	-	160	135	25	84,4%	292	292
Advertising	154	(154)	-	-	-	-	-	9	9
Minor assets	380	(21)	-	359	178	181	49,6%	-	-
Audit costs: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	455	285	-	740	737	3	99,6%	1 313	1 309
Communication (G&S)	36	32	-	68	57	11	83,8%	41	31
Computer services	-	-	-	-	-	-	-	-	-
Consultants: Business and advisory services	-	-	-	-	-	-	-	-	-
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Contractors	1 437	(589)	-	848	748	100	88,2%	3 696	3 692
Agency and support / outsourced services	-	-	-	-	-	-	-	19	21
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including government motor transport)	400	150	-	550	550	-	100,0%	461	460
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	60	100	-	160	160	-	100,0%	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	60	-	-	60	59	1	98,3%	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	835	1 299	-	2 134	2 080	54	97,5%	2 794	2 779
Inventory: Medical supplies	3 706	(3 705)	-	1	-	1	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medsas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	498	57	-	555	512	43	92,3%	316	294
Consumable: Stationery, printing and office supplies	774	(279)	-	495	473	22	95,6%	303	297
Operating leases	98	320	-	418	340	78	81,3%	34	33
Property payments	821	1 474	-	2 295	2 150	145	93,7%	1 491	1 489
Transport provided: Departmental activity	615	(495)	-	120	104	16	86,7%	1 185	1 185
Travel and subsistence	-	1 621	-	1 621	1 343	278	82,9%	6 024	6 024
Training and development	78	(20)	-	58	-	58	-	-	-
Operating payments	376	(190)	-	186	127	59	68,3%	128	121
Venues and facilities	426	(200)	-	226	212	14	93,8%	352	326
Rental and hiring	339	(126)	-	213	81	132	38,0%	124	121
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest (Incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	16 238	(3 425)	-	12 813	7 308	5 505	57,0%	12 991	12 472
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	5 000	-	-	5 000	-	5 000	-	5 449	5 449
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies (non-business entities)	5 000	-	-	5 000	-	5 000	-	5 449	5 449
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	10 455	(3 425)	-	7 030	7 030	-	100,0%	5 800	5 800
Households	783	-	-	783	278	505	35,5%	1 742	1 223
Social benefits	783	-	-	783	278	505	35,5%	1 742	1 223
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	6 349	-	-	6 349	4 590	1 759	72,3%	8 154	828
Buildings and other fixed structures	5 869	-	-	5 869	4 236	1 633	72,2%	7 654	828
Buildings	5 869	-	-	5 869	4 236	1 633	72,2%	7 654	828
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	480	-	-	480	354	126	73,8%	500	-
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	480	-	-	480	354	126	73,8%	500	-
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payment for financial assets	-	-	-	-	-	-	-	-	-
Total	54 527	(2 000)	5 000	57 527	48 238	9 289	83,9%	72 955	60 750

Subprogramme: 4.2: SCHOOL SPORTS

	1	2	3	4	5	6	7	8	9
	2020/21			2019/20					
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	20 674	1 014	-	21 688	20 308	1 380	93,6%	37 680	28 589
Compensation of employees	4 210	-	-	4 210	3 211	999	76,3%	2 322	-
Salaries and wages	3 210	(2)	-	3 208	2 397	811	74,7%	2 322	-
Social contributions	1 000	2	-	1 002	814	188	81,2%	-	-
Goods and services	16 464	1 014	-	17 478	17 097	381	97,8%	35 358	28 589
Administrative fees	-	-	-	-	-	-	-	425	288
Advertising	-	-	-	-	-	-	-	-	-
Minor assets	-	-	-	-	-	-	-	-	-
Audit costs: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	579	-	579	579	-	100,0%	-	-
Catering: Departmental activities	1 984	620	-	2 604	2 603	1	100,0%	7 310	7 124
Communication (G&S)	-	-	-	-	-	-	-	-	-
Computer services	-	-	-	-	-	-	-	20	9
Consultants: Business and advisory services	-	-	-	-	-	-	-	-	-
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Contractors	647	(506)	-	141	97	44	68,8%	902	436
Agency and support / outsourced services	-	-	-	-	-	-	-	110	10
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including government motor transport)	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	4 500	5 631	-	10 131	10 116	15	99,9%	5 462	5 099
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medsas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	-	50	-	50	24	26	48,0%	1 003	456
Consumable: Stationery, printing and office supplies	2 691	(2 102)	-	589	470	119	79,8%	598	154
Operating leases	-	-	-	-	-	-	-	-	-
Property payments	-	-	-	-	-	-	-	823	277
Transport provided: Departmental activity	2 076	(179)	-	1 897	1 889	8	99,6%	4 822	3 457
Travel and subsistence	1 092	(250)	-	842	740	102	87,9%	12 459	10 473
Training and development	2 179	(2 179)	-	-	-	-	-	-	-
Operating payments	520	(500)	-	20	-	20	-	110	98
Venues and facilities	775	(500)	-	275	240	35	87,3%	484	251
Rental and hiring	-	350	-	350	339	11	96,9%	830	457
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest (Incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	6 331	(1 014)	-	5 317	5 317	-	100,0%	6 134	6 139
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies (non-business entities)	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pc)	-	-	-	-	-	-	-	-	-
Other transfers to public corporations	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pe)	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	6 331	(1 014)	-	5 317	5 317	-	100,0%	6 134	6 139
Households	-	-	-	-	-	-	-	-	-
Social benefits	-	-	-	-	-	-	-	-	-
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	-	-	-	-	-	-	-	-	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	-	-	-	-	-	-	-	-	-
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payment for financial assets	-	-	-	-	-	-	-	-	-
Total	27 005	-	-	27 005	25 625	1 380	94,9%	43 814	34 728

Subprogramme: 4.3: RECREATION

	1	2	3	4	5	6	7	8	9
	2020/21			2020/21			2019/20		
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	8 320	2 000	-	10 320	8 127	2 193	78,8%	21 701	15 998
Compensation of employees	6 950	(1 500)	-	5 450	5 053	397	92,7%	15 027	9 593
Salaries and wages	2 820	906	-	3 726	3 395	331	91,1%	10 519	8 238
Social contributions	4 130	(2 406)	-	1 724	1 658	66	96,2%	4 508	1 355
Goods and services	1 349	3 500	-	4 849	3 074	1 775	63,4%	6 654	6 400
Administrative fees	-	-	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-	-	-
Minor assets	-	-	-	-	-	-	-	-	-
Audit costs: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	-	-	-	-	-	-	-	100	56
Communication (G&S)	-	10	-	10	4	6	40,0%	5	5
Computer services	-	-	-	-	-	-	-	-	-
Consultants: Business and advisory services	-	-	-	-	-	-	-	-	-
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Contractors	-	770	-	770	770	-	100,0%	50	50
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including government motor transport)	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	1 485	1 482
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medsas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	10	-	-	10	10	-	100,0%	20	-
Consumable: Stationery, printing and office supplies	-	-	-	-	-	-	-	-	-
Operating leases	-	-	-	-	-	-	-	-	-
Property payments	481	3 015	-	3 496	1 768	1 728	50,6%	2 153	2 149
Transport provided: Departmental activity	858	(835)	-	23	-	23	-	596	495
Travel and subsistence	-	510	-	510	495	15	97,1%	1 851	1 807
Training and development	-	-	-	-	-	-	-	161	160
Operating payments	-	30	-	30	27	3	90,0%	12	10
Venues and facilities	-	-	-	-	-	-	-	188	186
Rental and hiring	-	-	-	-	-	-	-	33	-
Interest and rent on land	21	-	-	21	-	21	-	20	5
Interest (Incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-
Rent on land	21	-	-	21	-	21	-	20	5
Transfers and subsidies	8 621	-	-	8 621	8 369	252	97,1%	2 935	2 838
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	5 668	-	-	5 668	5 668	-	100,0%	335	238
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies (non-business entities)	5 668	-	-	5 668	5 668	-	100,0%	335	238
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	2 600	-	-	2 600	2 600	-	100,0%	2 600	2 600
Households	353	-	-	353	101	252	28,6%	-	-
Social benefits	353	-	-	353	101	252	28,6%	-	-
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	197	-	-	197	197	-	100,0%	187	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	197	-	-	197	197	-	100,0%	187	-
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	197	-	-	197	197	-	100,0%	187	-
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payment for financial assets	-	-	-	-	-	-	-	-	-
Total	17 138	2 000	-	19 138	16 693	2 445	87,2%	24 823	18 836

NORTH WEST: ARTS CULTURE SPORTS AND RECREATION

Notes to the Appropriation Statement

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

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

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

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

3 Detail on payments for financial assets

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

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

4,1 Per programme:

Final Appropriation R'000	Actual Expenditure R'000	Variance R'000	Variance as a % of Final Approp. %
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Programme name
Administration

121 574	115 012	6 562	5%
---------	---------	-------	----

The programme spend 95 per cent or R115 million against the target of 100 per cent with a variance of 5 per cent, in all economic classification, as a result of savings on vacant position, and non payment of performance assessment for 2019/20 FY for SMS. Non payment of invoice for fixed cost for March after closure of end.

Programme name
Cultural Affairs

271 949	250 706	21 243	8%
---------	---------	--------	----

The cumulative expenditure was R 250.7 Million or 92 per cent against the target of 100 per cent with an under variance of 8 per cent. The under variance is mainly on savings on vacant funded position, saving on traveling expenditure, goods and services events related items due to restrictions on contact events and balances on NPI's transfers.

Programme name
Library and Archives Services

160 004	143 426	16 578	10%
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The programme spent R143.4 million or 90 per cent against the target of 100 per cent inclusive of the conditional grant. The under spending is recorded mainly on conditional grant under building and other fixed structure, non-transfer to municipalities due to non compliance and closure of libraries.

Programme name
Sports and Recreation

103 670	90 556	13 114	13%
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The programme spent 87 per cent with variance of 13 per cent due to savings on vacant positions, the postponed and cancelled events, travelling expenses on goods and services. Non payment of invoices due to delay by contractors in submission of invoices.

4.2

Per economic classification:

Final Appropriation	Actual Expenditure	Variance	Variance as a % of Final Approp.
R'000	R'000	R'000	%

Current expenditure

Compensation of employees	271 452	265 172	6 280	2%
Goods and services	143 593	126 862	16 731	12%
Interest and rent on land	149 000	34	114 763	77%

Transfers and subsidies

Provinces and municipalities	13 111	11 402	1 709	13%
Departmental agencies and accounts	143 378	137 636	7 998	6%
Higher education institutions				
Public corporations and private enterprises				
Foreign governments and international organisations				
Non-profit institutions	40 683	26 292	12 135	30%
Households	3 486	1 320	2 166	62%

Payments for capital assets

Buildings and other fixed structures	35 854	26 825	9 030	25%
Machinery and equipment	850	793	57	7%
Heritage assets	-	-	-	
Specialised military assets				
Biological assets				
Land and subsoil assets				
Software and other intangible assets				

Payments for financial assets

300	231	69	23%
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Compensation of Employees: The 2 percent underspending is due to savings on vacant positions and non payment of SMS' s performance assessments. Goods and Services: the underspending of 12 percent is as a result of cancelled and postponed events, reduction in travelling expenditure and fixed costs accruals. Transfers and Subsidies: The underspending and due to non transfers to NPI's and municipalities due to non compliance. Payment to Capital Assets: The underspending of 25 percent is as result of delays in implementation of infrastructure projects.

4.3

Per conditional grant

Final Appropriation	Actual Expenditure	Variance	Variance as a % of Final Approp.
R'000	R'000	R'000	%

Only show the conditional grants applicable to the department

Community Library	111 371	100 347	11 024	10%
Expanded Public Workers Programme	2 000	2 000	-	0%
Mass Participation and Recreation Development	27 005	25 625	1 380	5%

The Community Library service grant spend R100 million or 90 per cent against the adjusted appropriation of R111.3 million, the Expanded Public Works Incentive grant spend R2 million. On Mass participation sports grant the expenditure was R25.6 million or 97 per cent against the adjusted appropriation of R27 million.

NORTH WEST: ARTS CULTURE SPORTS AND RECREATION

Statement of Financial Performance

	Note	2020/21 R'000	2019/20 R'000
REVENUE			
Annual appropriation	1	657 197	801 179
Statutory appropriation	2	-	-
Departmental revenue	3	-	-
NRF Receipts		-	-
Aid assistance		-	-
TOTAL REVENUE		657 197	801 179
EXPENDITURE			
Current expenditure			
Compensation of employees	5	265 172	262 299
Goods and services	6	126 862	179 817
Interest and rent on land	7	34	17
Aid assistance	4	-	-
Total current expenditure		392 068	442 133
Transfers and subsidies			
Transfers and subsidies	9	176 650	206 534
Aid assistance	4	-	-
Total transfers and subsidies		176 650	206 534
Expenditure for capital assets			
Tangible assets	10	30 751	36 436
Intangible assets	10	-	-
Total expenditure for capital assets		30 751	36 436
Unauthorised expenditure approved without funding	11	-	-
Payments for financial assets	8	231	-
TOTAL EXPENDITURE		599 700	685 103
SURPLUS/(DEFICIT) FOR THE YEAR		57 497	116 076
Reconciliation of Net Surplus/(Deficit) for the year			
Voted Funds		57 497	116 076
Annual appropriation			-
Conditional grants			-
Departmental revenue and NRF Receipts	19	-	-
Aid assistance	4	-	-
SURPLUS/(DEFICIT) FOR THE YEAR		57 497	116 076

NORTH WEST: Statement of Financial Position

	Note	2020/21 R'000	2019/20 R'000
ASSETS			
Current Assets		57 194	135 195
Unauthorised expenditure	11	-	-
Cash and cash equivalents	12	56 846	45 351
Other financial assets	13	-	-
Prepayments and advances	14	-	-
Receivables	15	348	89 844
Loans	17	-	-
Aid assistance prepayments	4	-	-
Aid assistance receivable	4	-	-
Non-Current Assets		582	617
Investments	16	-	-
Receivables	15	582	617
Loans	17	-	-
Other financial assets	13	-	-
TOTAL ASSETS		57 776	135 812
LIABILITIES			
Current Liabilities		57 603	135 635
Voted funds to be surrendered to the Revenue Fund	18	57 497	53 713
Departmental revenue and NRF Receipts to be surrendered to the Revenue Fund	19	106	5
Bank overdraft	20	-	-
Payables	21	-	81 917
Aid assistance repayable	4	-	-
Aid assistance unutilised	4	-	-
Non-Current Liabilities			
Payables	22	-	-
TOTAL LIABILITIES		57 603	135 635
NET ASSETS		173	177
Represented by:			
Capitalisation reserve		-	-
Recoverable revenue		173	177
Retained funds		-	-
Revaluation reserves		-	-
TOTAL		173	177

NORTH WEST: ARTS CULTURE SPORTS AND RECREATION

Statement of Changes in Net Assets

NET ASSETS

	Note	2020/21 R'000	2019/20 R'000
Capitalisation Reserves			
Opening balance		-	-
Transfers:			
Movement in Equity		-	-
Movement in Operational Funds		-	-
Other movements		-	-
Closing balance		-	-
Recoverable revenue			
Opening balance		177	-
Transfers		-4	177
Irrecoverable amounts written off	8.3	-4	-
Debts revised		-	-
Debts recovered (included in departmental receipts)		-	-
Debts raised		-	177
Closing balance		173	177
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		-	-
TOTAL		173	177

NORTH WEST: ARTS CULTURE SPORTS AND RECREATION

Cash Flow Statement

	Note	2020/21 R'000	2019/20 R'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts		657 567	742 211
Annual appropriated funds received	1.1	657 197	738 816
Statutory appropriated funds received	2	-	-
Departmental revenue received	3	370	3 395
Interest received	3.3	-	-
NRF Receipts		-	-
Aid assistance received	4	-	-
Net (increase)/ decrease in working capital		7 579	-7 684
Surrendered to Revenue Fund		-53 982	-46 334
Surrendered to RDP Fund/Donor		-	-
Current payments		-392 034	-442 116
Interest paid	7	-34	-17
Payments for financial assets		-231	-
Transfers and subsidies paid		-176 650	-206 534
Net cash flow available from operating activities	23	42 215	39 526
CASH FLOWS FROM INVESTING ACTIVITIES			
Distribution/dividend received		-	-
Payments for capital assets	10	-30 751	-36 436
Proceeds from sale of capital assets	3.4	-	-
(Increase)/ decrease in loans		-	-
(Increase)/ decrease in investments		-	-
(Increase)/ decrease in other financial assets		-	-
(Increase)/decrease in non-current receivables	15	35	2
Net cash flows from investing activities		-30 716	-36 434
CASH FLOWS FROM FINANCING ACTIVITIES			
Increase/ (decrease) in net assets		-4	-
Increase/ (decrease) in non-current payables		-	-
Net cash flows from financing activities		-4	-
Net increase/ (decrease) in cash and cash equivalents		11 495	3 092
Cash and cash equivalents at beginning of period		45 351	42 259
Unrealised gains and losses within cash and cash equivalents		-	-
Cash and cash equivalents at end of period	24	56 846	45 351

NORTH WEST: ARTS CULTURE SPORTS AND RECREATION

Notes to the Annual Financial Statements

1

1.1 Annual Appropriation		2020/21			2019/20		
		Final	Actual Funds	Funds not	Final	Appropriation	Funds not
		Appropriatic	Received	requested/ not received	Appropriation	Received	requested/ not received
Programmes		R'000	R'000	R'000	R'000	R'000	R'000
1.	ADMINISTRATION	121 574	121 574	-	117 463	115 798	1 665
2.	CULTURAL AFFAIRS	271 949	271 949	-	322 950	316 661	6 289
3.	SERVICES	160 004	160 004	-	219 174	182 724	36 450
4.	SPORTS AND RECREATION	103 670	103 670	-	141 592	123 633	17 959
Total		657 197	657 197	-	801 179	738 816	62 363

Provide an explanation for funds not requested/not received

		Note	2020/21 R'000	2019/20 R'000
1.2 Conditional grants**				
Total grants received	47		140 376	166 118
Provincial grants included in Total Grants received				-

(** It should be noted that the Conditional grants are included in the amounts per the Final Appropriation in Note 1.1)

Refer to note 47 Conditional Grants received

		2020/21 R'000	2019/20 R'000
2 Statutory Appropriation			
0			-
0			-
			-
Actual Statutory Appropriation received			-

		2020/21 R'000	2019/20 R'000
3 Departmental Revenue			
Tax revenue		-	-
Sales of goods and services other than capital assets	3.1	298	552
Fines, penalties and forfeits	3.2	-	-
Interest, dividends and rent on land	3.3	-	-
Sales of capital assets	3.4	-	-
Transactions in financial assets and liabilities	3.5	72	2 843
Transfer received	3.6	-	-
Total revenue collected		<u>370</u>	<u>3 395</u>
Less: Own revenue included in appropriation	19	<u>370</u>	<u>3 395</u>
Departmental revenue collected		<u>-</u>	<u>-</u>

		2020/21 R'000	2019/20 R'000
3.1 Sales of goods and services other than capital assets	3		
Sales of goods and services produced by the department		298	552
Sales by market establishment		-	-
Administrative fees		-	-
Other sales		298	552
Sales of scrap, waste and other used current goods		-	-
Total		<u>298</u>	<u>552</u>

Include discussion where deemed relevant

		2020/21 R'000	2019/20 R'000
3.2 Fines, penalties and forfeits	3		
Fines		-	-
Penalties		-	-
Forfeits		-	-
Total		<u>-</u>	<u>-</u>

		2020/21 R'000	2019/20 R'000
3.3 Interest, dividends and rent on land	3		
Interest		-	-
Dividends		-	-
Rent on land		-	-
Total		<u>-</u>	<u>-</u>

		2020/21 R'000	2019/20 R'000
3.4 Sales of capital assets	Note 3		
Tangible assets		-	-
Buildings and other fixed structures	41	-	-
Machinery and equipment	39	-	-
Heritage assets	39	-	-
Specialised military assets	39	-	-
Land and subsoil assets	41	-	-
Biological assets	39	-	-
Intangible assets		-	-
Software	40	-	-
Mastheads and publishing titles	40	-	-
Patents, licences, copyright, brand names, tra	40	-	-
Recipes, formulae, prototypes, designs, model	40	-	-
Services and operating rights	40	-	-
Total		-	-
		2020/21 R'000	2019/20 R'000
3.5 Transactions in financial assets and liabilities	Note 3		
Loans and advances		-	-
Receivables		-	-
Forex gain		-	-
Stale cheques written back		-	-
Other Receipts including Recoverable Revenue		72	2 843
Gains on GFECRA		-	-
Total		72	2 843

Included in the financial assets and liabilities revenue includes with the interest received from Debts.

		2020/21 R'000	2019/20 R'000
3.6 Transfers received	Note 3		
Other governmental units		-	-
Higher education institutions		-	-
Foreign governments		-	-
International organisations		-	-
Public corporations and private enterprises		-	-
Households and non-profit institutions		-	-
Total		-	-
3.7 Cash received not recognised (not included in the main note) - 2020/21			
Name of entity	Amount received R'000	Amount paid to Revenue Fund R'000	Balance R'000
			-
			-
Total	-	-	-
Cash received not recognised (not included in the main note) - 2019/20			
Name of entity	Amount received R'000	Amount paid to Revenue Fund R'000	Balance R'000
	-	-	-
	-	-	-
Total	-	-	-

	Note	2020/21 R'000	2019/20 R'000
4 Aid Assistance			
Opening Balance		-	-
Prior period error		-	-
As restated		-	-
Transferred from statement of financial performance		-	-
Transferred to/from retained funds		-	-
Paid during the year		-	-
Closing Balance		-	-
		2020/21 R'000	2019/20 R'000
4.1 Analysis of balance by source	Note 4		
Aid assistance from RDP		-	-
Aid assistance from other sources		-	-
CARA		-	-
Closing Balance		-	-
		2020/21 R'000	2019/20 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		-	-
4.2.1 Aid assistance prepayments (expensed) - 2020/21			
Less:			
Received in the current year	Add/Less: Other	Add: Current Year prepayments	Amount as at 31 March 2021
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) - 2019/20			
Less:			
Received in the current year	Add/Less: Other	Add: Current Year prepayments	Amount as at 31 March 2020
R'000	R'000	R'000	R'000
Goods and services	-	-	-
Interest and rent on land	-	-	-
Transfers and subsidies	-	-	-
Capital assets	-	-	-
Other	-	-	-
Closing balance		-	-
4.3 Prior period error	Note		2019/20 R'000
Nature of prior period error (balance)			-
Relating to 2019/20			-
Total prior period errors			-

	Note	2020/21 R'000	2019/20 R'000
4.4 Aid assistance expenditure per economic classification			
Current		-	-
Capital	10	-	-
Transfers and subsidies		-	-
Total aid assistance expenditure		-	-

Include discussion where deemed relevant

	2020/21 R'000	2019/20 R'000
4.5 Donations received in kind (not included in the main note)		
<i>(Treasury Regulation 21.2.4)</i>		
List in kind donations received		-
		-
Total	-	-

Include discussion where deemed relevant

	Note	2020/21 R'000	2019/20 R'000
5 Compensation of Employees			
5.1 Salaries and wages			
Basic salary		174 055	177 233
Performance award		1 690	4 459
Service Based		159	431
Compensative/circumstantial		2 648	3 789
Periodic payments		15 436	6 116
Other non-pensionable allowances		39 436	39 608
Total		233 424	231 636

The difference in Persal/BAS recon and note 5 is due to an amount of R 3404 m is for COE of Noyons and Donkervliet transferred to transfer payments through POC journal.

	Note	2020/21 R'000	2019/20 R'000
5.2 Social Contributions			
Employer contributions			
Pension		17 600	18 566
Medical		13 548	11 984
UIF		17	1
Bargaining council		484	88
Official unions and associations		-	1
Insurance		99	23
Total		31 748	30 663
Total compensation of employees		265 172	262 299
Average number of employees		967	863

The average number of Permanent staff & none permanent staff average number from April 2020 to March 2021 is 967. increase is due to

		2020/21 R'000	2019/20 R'000
6 Goods and services	Note		
Administrative fees		1 835	2 635
Advertising		3 409	2 089
Minor assets	6.1	885	36
Bursaries (employees)		1 753	1 087
Catering		4 405	15 216
Communication		3 933	4 748
Computer services	6.2	6 010	3 430
Consultants: Business and advisory services		510	1 088
Infrastructure and planning services		-	-
Laboratory services		-	-
Scientific and technological services		-	-
Legal services		211	1 348
Contractors		6 860	20 693
Agency and support / outsourced services		-	30
Entertainment		-	-
Audit cost – external	6.3	6 399	6 584
Fleet services		6 970	4 049
Inventory	6.4	18 044	14 073
Consumables	6.5	7 431	5 694
Housing		-	-
Operating leases		8 981	10 277
Property payments	6.6	29 539	30 781
Rental and hiring		1 219	1 090
Transport provided as part of the departmental activities		2 625	10 397
Travel and subsistence	6.7	10 505	36 002
Venues and facilities		1 199	3 652
Training and development		767	1 427
Other operating expenditure	6.8	3 372	3 391
Total		126 862	179 817

Difference between TB and note 6 is due to an amount of R 2663 from Goods and Services for Noyons and Donkerviet which has been reclassified as Transfers and Subsidies

		2020/21 R'000	2019/20 R'000
6.1 Minor assets	Note		
Tangible assets	6	885	36
Buildings and other fixed structures		-	-
Biological assets		-	-
Heritage assets		-	-
Machinery and equipment		885	36
Transport assets		-	-
Specialised military assets		-	-
Intangible assets		-	-
Software		-	-
Mastheads and publishing titles		-	-
Patents, licences, copyright, brand names, trademarks		-	-
Recipes, formulae, prototypes, designs, models		-	-
Services and operating rights		-	-
Total		885	36

	Note	2020/21 R'000	2019/20 R'000
6.2 Computer services	6		
SITA computer services		6 010	3 430
External computer service providers		-	-
Total		6 010	3 430

Include discussion where deemed relevant

	Note	2020/21 R'000	2019/20 R'000
6.3 Audit cost – external	6		
Regularity audits		6 399	6 584
Performance audits		-	-
Investigations		-	-
Environmental audits		-	-
Computer audits		-	-
Total		6 399	6 584

	Note	2020/21 R'000	2019/20 R'000
6.4 Inventory	6		
Clothing material and accessories		12 357	9 989
Farming supplies		-	-
Food and food supplies		-	-
Fuel, oil and gas		59	-
Learning and teaching support material		-	-
Materials and supplies		312	-
Medical supplies		13	-
Medicine		-	-
Medsas inventory interface		-	-
Other supplies	6.4.1	5 303	4 084
Total		18 044	14 073

6.4.1 Other Supplies			
Ammunition and security supplies		-	-
Assets for distribution		5 303	4 084
Machinery and equipment		705	1 546
School furniture		-	-
Sports and recreation		-	-
Library material		4 598	2 538
Other assets for distribution		-	-
Other		-	-
Total		5 303	4 084

	Note	2020/21 R'000	2019/20 R'000
6.5 Consumables	6		
Consumable supplies		7 431	5 694
Uniform and clothing		-	-
Household supplies		7 431	5 694
Building material and supplies		-	-
Communication accessories		-	-
IT consumables		-	-
Other consumables		-	-
Stationery, printing and office supplies		-	-
Total		7 431	5 694

	Note	2020/21 R'000	2019/20 R'000
6.6 Property payments	6		
Municipal services		495	121
Property management fees		-	-
Property maintenance and repairs		-	-
Other		29 044	30 660
Total		29 539	30 781

	Note	2020/21 R'000	2019/20 R'000
6,7 Travel and subsistence	6		
Local		10 505	35 795
Foreign		-	207
Total		10 505	36 002

	Note	2020/21 R'000	2019/20 R'000
6,8 Other operating expenditure	6		
Professional bodies, membership and subscription fees		-	-
Resettlement costs		-	-
Other		3 372	3 391
Total		3 372	3 391

	Note	2020/21 R'000	2019/20 R'000
7 Interest and Rent on Land			
Interest paid		34	17
Rent on land		-	-
Total		34	17

	Note	2020/21 R'000	2019/20 R'000
8 Payments for financial assets			
Material losses through criminal conduct		-	-
Theft	8.4	-	-
Other material losses	8.1	-	-
Purchase of equity		-	-
Extension of loans for policy purposes		-	-
Other material losses written off	8.2	-	-
Debts written off	8.3	231	-
Forex losses	8.5	-	-
Debt take overs		-	-
Losses on GFECRA		-	-
Total		231	-

The amount of R231 written off is for staff debts.

	Note	2020/21 R'000	2019/20 R'000
8,1 Other material losses	8		
Nature of other material losses			
(Group major categories, but list material items)			
Incident	Disciplinary Steps taken/ Criminal proceedings		
			-
			-
			-
			-
			-
			-
Total		-	-

Include discussion where deemed relevant

	Note	2020/21 R'000	2019/20 R'000
8,2 Other material losses written off	8		
Nature of losses			
(Group major categories, but list material items)			
			-
Total		-	-
8,3 Debts written off	8	2020/21 R'000	2019/20 R'000
Nature of debts written off			
(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			-
Staff debt		231	-
			-
Total		231	-
Total debt written off		231	-
8,4 Details of theft	8	2020/21 R'000	2019/20 R'000
Nature of theft			
(Group major categories, but list material items)			
			-
Total		-	-
<i>Include discussion where deemed relevant</i>			
8,5 Forex losses	8	2020/21 R'000	2019/20 R'000
Nature of losses			
(Group major categories, but list material items)			
			-
			-
Total		-	-
<i>Include discussion where deemed relevant</i>			

		2020/21	2019/20
	Note	R'000	R'000
9 Transfers and Subsidies			
Provinces and municipalities	48, 49	11 402	15 399
Departmental agencies and accounts	ANNEXURE	137 636	124 823
Higher education institutions	ANNEXURE	-	-
Foreign governments and international organisations	ANNEXURE	-	-
Public corporations and private enterprises	ANNEXURE	-	-
Non-profit institutions	ANNEXURE	26 292	63 243
Households	ANNEXURE	1 320	3 069
Total		176 650	206 534

		2020/21	2019/20
	Note	R'000	R'000
10 Expenditure for capital assets			
Tangible assets		30 751	36 436
Buildings and other fixed structures	41	26 824	34 202
Heritage assets	39,41	-	-
Machinery and equipment	39	3 927	2 234
Specialised military assets	39	-	-
Land and subsoil assets	41	-	-
Biological assets	39	-	-
Intangible assets	40	-	-
Software		-	-
Mastheads and publishing titles		-	-
Patents, licences, copyright, brand names, trademarks		-	-
Recipes, formulae, prototypes, designs, models		-	-
Services and operating rights		-	-
Total		30 751	36 436

Within R3,927m machinery and equipment there is an amount of R793 thousand of Transport assets.

The following amounts have been included as project costs in

Compensation of employees		2 031
Goods and services		76
Total		2 107

10,1 Analysis of funds utilised to acquire capital assets - 2020/21

	Voted Funds R'000	Aid assistance R'000	TOTAL R'000
Tangible assets	30 751	-	30 751
Buildings and other fixed structures	26 824	-	26 824
Heritage assets	-	-	-
Machinery and equipment	3 927	-	3 927
Specialised military assets	-	-	-
Land and subsoil assets	-	-	-
Biological assets	-	-	-
Intangible assets	-	-	-
Software	-	-	-
Mastheads and publishing titles	-	-	-
Patents, licences, copyright, brand names, trademarks	-	-	-
Recipes, formulae, prototypes, designs, models	-	-	-
Services and operating rights	-	-	-
Total	30 751	-	30 751

Include discussion where deemed relevant

10,2 Analysis of funds utilised to acquire capital assets - 2019/20

	Voted Funds R'000	Aid assistance R'000	TOTAL R'000
Tangible assets	36 436	-	36 436
Buildings and other fixed structures	34 203	-	34 203
Heritage assets	-	-	-
Machinery and equipment	2 233	-	2 233
Specialised military assets	-	-	-
Land and subsoil assets	-	-	-
Biological assets	-	-	-
Intangible assets	-	-	-
Software	-	-	-
Mastheads and publishing titles	-	-	-
Patents, licences, copyright, brand names, trademarks	-	-	-
Recipes, formulae, prototypes, designs, models	-	-	-
Services and operating rights	-	-	-
Total	36 436	-	36 436

Include discussion where deemed relevant

10,3 Finance lease expenditure included in Expenditure for capital assets

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

Include discussion where deemed relevant

		Note	2020/21 R'000	2019/20 R'000
11 Unauthorised Expenditure				
11,1 Reconciliation of unauthorised expenditure				
Opening balance			-	-
Prior period error			11.5	-
As restated			-	-
Unauthorised expenditure - discovered in the current year (as restated)			-	-
Less: Amounts approved by Parliament/Legislature with funding derecognised			-	-
Current			-	-
Capital			-	-
Transfers and subsidies			-	-
Less: Amounts recoverable			15	-
Less: Amounts written off			-	-
Closing balance			-	-
Analysis of closing balance			2020/21 R'000	2019/20 R'000
Unauthorised expenditure awaiting authorisation			-	-
Unauthorised expenditure approved without funding and not derecognised			-	-
Total			-	-
Include discussion where deemed relevant				
11,2 Analysis of unauthorised expenditure awaiting authorisation per economic classification			2020/21 R'000	2019/20 R'000
Current			-	-
Capital			-	-
Transfers and subsidies			-	-
Total			-	-
Include discussion where deemed relevant				
11,3 Analysis of unauthorised expenditure awaiting authorisation per type			2020/21 R'000	2019/20 R'000
Unauthorised expenditure relating to overspending of the vote or a main division within the vote			-	-
Unauthorised expenditure incurred not in accordance with the purpose of the vote or main division			-	-
Total			-	-
Include discussion where deemed relevant				
11,4 Details of unauthorised expenditure - current year			2020/21 R'000	
Incident		Disciplinary steps taken/criminal proceedings		
Total			-	
Include discussion where deemed relevant				
11,5 Prior period error			Note	2019/20 R'000
Nature of prior period error				
Relating to 20WW/XX (affecting the opening balance)				-
Relating to 2019/20				-
Total				-
Include discussion where deemed relevant				

	Note	2020/21 R'000	2019/20 R'000
12 Cash and Cash Equivalents			
Consolidated Paymaster General Account		56 846	45 351
Cash receipts		-	-
Disbursements		-	-
Cash on hand		-	-
Investments (Domestic)		-	-
Investments (Foreign)		-	-
Total		56 846	45 351
	Note	2020/21 R'000	2019/20 R'000
13 Other Financial Assets			
Current			
Local			
		-	-
Total		-	-
Foreign			
		-	-
Total		-	-
Total Current other financial assets		-	-
	Note	2020/21 R'000	2019/20 R'000
Non-Current			
Local			
		-	-
Total		-	-
Foreign			
		-	-
Total		-	-
Total Non-Current other financial assets		-	-

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

Include discussion where deemed relevant

14.1 Advances paid (Not expensed)

	Note	Balance as at 1 April 2020 R'000	Less: Amount expensed in current year R'000	Add/Less: Other R'000	Add: Current Year advances R'000	Balance as at 31 March 2021 R'000
National departments	14	-	-	-	-	-
Provincial departments		-	-	-	-	-
Public entities		-	-	-	-	-
Other institutions		-	-	-	-	-
Total		-	-	-	-	-

Include discussion where deemed relevant

	Note	Balance as at 1 April 2019 R'000	Less: Amount expensed in current year R'000	Add/Less: Other R'000	Add: Current Year advances R'000	Balance as at 31 March 2020 R'000
Advances paid (Not expensed)	14	-	-	-	-	-
National departments		-	-	-	-	-
Provincial departments		-	-	-	-	-
Public entities		-	-	-	-	-
Other institutions		-	-	-	-	-
Total		-	-	-	-	-

Include discussion where deemed relevant

14.2 Prepayments (Not expensed)

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

Include discussion where deemed relevant

Note	Balance as at 1 April 2019	Less: Amount expensed in current year	Add/Less: Other	Add: Current Year prepayments	Balance as at 31 March 2020
Prepayments (Not expensed)	R'000	R'000	R'000	R'000	R'000
<i>Listed by economic classification</i>					
Goods and services	-	-	-	-	-
Interest and rent on land	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-
Capital assets	-	-	-	-	-
Other	-	-	-	-	-
Total	-	-	-	-	-

Include discussion where deemed relevant

14,3 Prepayments (Expensed)

	'Balance as at 1 April 2020	Less: Received in the current year	Add/Less: Other	Add: Current Year prepayments	Amount as at 31 March 2021
	R'000	R'000	R'000	R'000	R'000
<i>Listed by economic classification</i>					
Goods and services	67	-	-67	602	602
Interest and rent on land	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-
Capital assets	-	-	-	-	-
Other	-	-	-	-	-
Total	67	-	-67	602	602

	'Balance as at 1 April 2019	Less: Received in the current year	Add/Less: Other	Add: Current Year prepayments	Amount as at 31 March 2020
	R'000	R'000	R'000	R'000	R'000
Prepayments (Expensed)					
<i>Listed by economic classification</i>					
Goods and services	-	-	-	-	-
Interest and rent on land	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-
Capital assets	-	-	-	-	-
Other	-	-	-	-	-
Total	-	-	-	-	-

Include discussion where deemed relevant

14,4 Advances paid (Expensed)

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

	Less: Received in the current year R'000	Add/Less: Other R'000	Add: Current Year advances R'000	Amount as at 31 March 2020 R'000
Advances paid (Expensed)				
National departments	-	-	-	-
Provincial departments	-	-	-	-
Public entities	-	-	-	-
Other institutions	-	-	-	-
Total	-	-	-	-

	2020/21			2019/20		
	Current R'000	Non-current R'000	Total R'000	Current R'000	Non-current R'000	Total R'000
15 Receivables						
Claims recoverable	320	-	320	89 698	-	89 698
Trade receivables	-	-	-	-	-	-
Recoverable expenditure	-	-	-	-	-	-
Staff debt	15	-	15	37	-	37
Fruitless and wasteful expenditure	-	-	-	37	-	37
Other receivables	13	582	595	72	617	689
Total	348	582	930	89 844	617	90 461

The TB shows Receivable as R714, 901.19 thousand and the note shows R 930,000 thousand (the difference of R 42 thousand was reclassification from payable to receivable for refund from GEHS . Debt receivable interest an amount of R 172,918 was reclassified as Net asset Recoverable Revenue)

	Note	2020/21 R'000	2019/20 R'000
15.1 Claims recoverable	15		
National departments		-	-
Provincial departments		278	89 648
Foreign governments		-	-
Public entities		42	50
Private enterprises		-	-
Higher education institutions		-	-
Households and non-profit institutions		-	-
Local governments		-	-
Total		320	89 698

	Note	2020/21 R'000	2019/20 R'000
15.2 Trade receivables	15		
(Group major categories, but list material items)			
		-	-
		-	-
		-	-
Total		-	-

	Note	2020/21 R'000	2019/20 R'000
15,3 Recoverable expenditure (disallowance accounts) (Group major categories, but list material items)	15		
			-
			-
Total		-	-
Include discussion where deemed relevant			
	Note	2020/21 R'000	2019/20 R'000
15,4 Staff debt (Group major categories, but list material items)	15		
Sal:Tax debt		15	37
			-
Total		15	37
Include discussion where deemed relevant			
	Note	2020/21 R'000	2019/20 R'000
15,5 Other receivables (Group major categories, but list material items)	15		
Staff Debts		582	739
Debt Receivable Income			-73
			-
Sal :Reversal control acc		13	23
			-
			-
			-
Total		595	689
This is a control account that controls the interest outstanding on all debts and the transferring of amounts to revenue once a portion of a debt is paid. Interest is calculated using "Simple Interest" which means interest is only calculated on the capital amount outstanding. Interest is calculated by either using the prescribed rates gazetted in the Government gazette or using a fixed rate selected by the department.			
	Note	2020/21 R'000	2019/20 R'000
15,6 Fruitless and wasteful expenditure	15		
Opening balance		37	34
Less amounts recovered			-
Less amounts written off		-37	-
Transfers from note 32 Fruitless and Wasteful expenditure			-
Interest			3
Total		-	37
Include discussion where deemed relevant			
	Note	2020/21 R'000	2019/20 R'000
15,7 Impairment of receivables			
Estimate of impairment of receivables		447	-
Total		447	-
Amount relate to overpayment to Supplier			

			2020/21 R'000	2019/20 R'000
16	Investments			
	Non-Current			
	Shares and other equity			
	(List investments at cost)			
				-
				-
	Total		-	-
		Note	2020/21 R'000	2019/20 R'000
	Securities other than shares	Annex 2A		
	(List investments at cost)			-
				-
				-
	Total		-	-
	Total non-current		-	-
		Note	2020/21 R'000	2019/20 R'000
	Analysis of non current investments			
	Opening balance		-	-
	Additions in cash			-
	Disposals for cash			-
	Non-cash movements			-
	Closing balance		-	-
		Note	2020/21 R'000	2019/20 R'000
16.1	Impairment of investments			
	Estimate of impairment of investments			-
	Total		-	-
		Note	2020/21 R'000	2019/20 R'000
17	Loans			
	Public corporations		-	-
	Higher education institutions		-	-
	Foreign governments		-	-
	Private enterprises		-	-
	Non-profit institutions		-	-
	Staff loans		-	-
	Total		-	-
		Note	2020/21 R'000	2019/20 R'000
	Analysis of Balance			
	Opening balance		-	-
	New Issues			-
	Repayments			-
	Write-offs			-
	Closing balance		-	-

	Note	2020/21 R'000	2019/20 R'000
17,1 Impairment of loans			
Estimate of impairment of loans			-
Total		-	-

Include discussion where deemed relevant

	Note	2020/21 R'000	2019/20 R'000
18 Voted Funds to be Surrendered to the Revenue Fund			
Opening balance		53 713	42 924
Prior period error	18.2		
As restated		53 713	42 924
Transfer from statement of financial performance (as restated)		57 497	116 076
Add: Unauthorised expenditure for current year	11		-
Voted funds not requested/not received	1.1	-	-62 363
Transferred to retained revenue to defray excess expenditure (Parliament/Legislatures ONLY)	18.1		-
Paid during the year		-53 713	-42 924
Closing balance		57 497	53 713

Include discussion where deemed relevant

	Note	2020/21 R'000	2019/20 R'000
18,1 Voted funds/(Excess expenditure) transferred to the retained funds (Parliament/Legislatures ONLY)	18		
Opening balance			-
Transfer from the statement of financial performance			-
Transfer from Departmental Revenue to defray excess expenditure	19		-
Closing balance		-	-

Include discussion where deemed relevant

	Note	2019/20 R'000
18,2 Prior period error	18	
Nature of prior period error		
Relating to 20WW/XX (affecting the opening balance)		
Relating to 2019/20		
Total		-

Include discussion where deemed relevant

	Note	2020/21 R'000	2019/20 R'000
19 Departmental revenue and NRF Receipts to be surrendered to the Revenue Fund			
Opening balance		5	20
Prior period error			
As restated	19.1	5	20
Transfer from Statement of Financial Performance (as restated)		-	-
Own revenue included in appropriation		370	3 395
Transfer from aid assistance	4	-	-
Transfer to voted funds to defray expenditure (Parliament/Legislatures ONLY)	18.1	-	-
Paid during the year		-269	-3 410
Closing balance		106	5

19.1 Prior period error

Nature of prior period error

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

Note 2019/20
R'000

19

-

Relating to 2019/20

19

-

Total

-

Include discussion where deemed relevant

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

Include discussion where deemed relevant

	Note	2020/21 R'000	2019/20 R'000
21 Payables - current			
Amounts owing to other entities		-	-
Advances received	21.1	-	-
Clearing accounts	21.2	-	81 917
Other payables	21.3	-	-
Total		-	81 917

Include discussion where deemed relevant

	Note	2020/21 R'000	2019/20 R'000
21,1 Advances received	21		
National departments	Annex 8B	-	-
Provincial departments	Annex 8B	-	-
Public entities	Annex 8B	-	-
Other institutions	Annex 8B	-	-
Total		-	-

Include discussion where deemed relevant

	Note	2020/21 R'000	2019/20 R'000
21,2 Clearing accounts	21		
(Identify major categories, but list material amounts)			
Payable :Adv P/Dept of Education cash flow			81 885
Sal : Housing :cl			24
Sal :Medical Aid			6
Sal: GEHS			1
Market Establishment: Public Works			1
			-
			-
Total		-	81 917

	Note	2020/21 R'000	2019/20 R'000
21,3 Other payables	21		
(Identify major categories, but list material amounts)			
			-
			-
Total		-	-

Include discussion where deemed relevant

	Note	2020/21			Total	2019/20 Total
		One to two years R'000	Two to three years R'000	More than three years R'000	R'000	R'000
22 Payables – non-current						
Amounts owing to other entities					-	-
Advances received	22.1				-	-
Other payables	22.2				-	-
Total		-	-	-	-	-

		2020/21 R'000	2019/20 R'000
22.1 Advances received	Note		
National departments	22		
Provincial departments	Annex 8B	-	-
Public entities	Annex 8B	-	-
Other institutions	Annex 8B	-	-
Total		-	-
22.2 Other payables	Note	2020/21 R'000	2019/20 R'000
(Identify major categories, but list material amounts)	22		
		-	-
		-	-
Total		-	-
23 Net cash flow available from operating activities	Note	2020/21 R'000	2019/20 R'000
Net surplus/(deficit) as per Statement of Financial Performance		57 497	116 076
Add back non cash/cash movements not deemed operating activities		-15 282	-76 550
(Increase)/decrease in receivables		89 496	-89 601
(Increase)/decrease in prepayments and advances		-	-
(Increase)/decrease in other current assets		-	-
Increase/(decrease) in payables – current		-81 917	81 917
Proceeds from sale of capital assets		-	-
Proceeds from sale of investments		-	-
(Increase)/decrease in other financial assets		-	-
Expenditure on capital assets		30 751	36 436
Surrenders to Revenue Fund		-53 982	-46 334
Surrenders to RDP Fund/Donor		-	-
Voted funds not requested/not received		-	-62 363
Own revenue included in appropriation		370	3 395
Other non-cash items		-	-
Net cash flow generated by operating activities		42 215	39 526
24 Reconciliation of cash and cash equivalents for cash flow purposes	Note	2020/21 R'000	2019/20 R'000
Consolidated Paymaster General account		56 846	45 351
Fund requisition account		-	-
Cash receipts		-	-
Disbursements		-	-
Cash on hand		-	-
Cash with commercial banks (Local)		-	-
Cash with commercial banks (Foreign)		-	-
Total		56 846	45 351

		Note	2020/21 R'000	2019/20 R'000
25	Contingent liabilities and contingent assets			
25,1	Contingent liabilities			
	Liable to	Nature		
	Motor vehicle guarantees	Employees	Annex 3A	-
	Housing loan guarantees	Employees	Annex 3A	-
	Other guarantees		Annex 3A	-
	Claims against the department		Annex 3B 8 526	9 391
	Intergovernmental payables (unconfirmed balances)		Annex 5 1 018	354
	Environmental rehabilitation liability		Annex 3B	-
	Other		Annex 3B	-
	Total		9 544	9 745

The Labour Court (LAC) declared the salary increases for the 2020/21 financial year unlawful and invalid. The LAC ruling has been appealed and referred to the Constitutional Court. The ruling by the Constitutional Court will confirm if the department will be obligated to pay the salary increase in dispute

25,2	Contingent assets			
	Nature of contingent asset	Note	2020/21 R'000	2019/20 R'000
				-
				-
				-
				-
				-
				-
				-
				-
	Total		-	-

26	Capital commitments			
	<i>Specify class of asset</i>	Note	2020/21 R'000	2019/20 R'000
	Buildings and Other Fixed Structures		20 055	31 677
				-
				-
				-
				-
				-
				-
	Total		20 055	31 677

				2020/21 R'000	2019/20 R'000
27	Accruals and payables not recognised				
	27.1 Accruals				
	Listed by economic classification	30 days	30+ days	Total	Total
	Goods and services		1 035 243	1 278	4 710
	Interest and rent on land			-	-
	Transfers and subsidies			-	-
	Capital assets			-	-
	Other			-	-
	Total		1 035 243	1 278	4 710
	Listed by programme level	Note	2020/21 R'000	2019/20 R'000	
	Management and Administration		1 041	4 457	
	Cultural Affairs		52	70	
	Library and Archives Services		71	149	
	Sports & recreation		114	34	
	Total		1 278	4 710	
	<i>Include reasons for material accruals</i>				
	27.2 Payables not recognised				
	Listed by economic classification	30 days	30+ days	Total	Total
	Goods and services		3 358	3 358	342
	Interest and rent on land			-	-
	Transfers and subsidies			-	-
	Capital assets			-	318
	Other			-	-
	Total		3 358	3 358	660
	Listed by programme level	Note	2020/21 R'000	2019/20 R'000	
	Management and Administration		2 483	106	
	Cultural Affairs		180	122	
	Library and Archives Services		420	339	
	Sports & recreation		275	93	
	Total		3 358	660	
	<i>Include discussion where deemed relevant</i>				
	Included in the above totals are the following:				
	Confirmed balances with departments	Note	2020/21 R'000	2019/20 R'000	
	Confirmed balances with other government entities	Annex 5	747	3 178	
	Total		747	4 311	
	<i>Confirmed balance with Department of R40 thousand on Annexure 5 is for COE and disclosed under note 28.</i>				

	Note	2020/21 R'000	2019/20 R'000
28 Employee benefits			
Leave entitlement		19 195	15 697
Service bonus		5 796	6 132
Performance awards		1 374	4 367
Capped leave		8 576	9 379
Other		385	1 051
Total		35 326	36 626

"Leave entitlement It is inclusive of current cycle & previous cycle to the total amount of R 19,195m." The negative leave balance is attributed to the leave of 3 months i.e Jan - March 2021 to the total amount of R 16 103,09."The negative balance will automatically be reduced by subsequent leave accruals for the remaining 9 months of current leave cycle."Officials who still have full credit (22 / 30 current cycle credit) for the year 2020 leave cycle, is because of the year 2019 cycle which was supposed to expired on 30 June 2020 extended to December 2020 due to Covid 19 (see attached circular)."Other relates to long service liability (provisions) and accruals."The balance of R385 261,27 of other include long service liability & accruals.

29 Lease commitments
29,1 Operating leases

2020/21	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			9 262	455	9 717
Later than 1 year and not later than 5 years			1 177	363	1 540
Later than five years			-	-	-
Total lease commitments	-	-	10 439	818	11 257

2019/20	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	-	-	8 704	915	9 619
Later than 1 year and not later than 5 years	-	-	2 486	806	3 292
Later than five years	-	-	-	-	-
Total lease commitments	-	-	11 190	1 721	12 911

The comparison of the amounts between 2019/20 and 2020/21 is due to some contracts for machinery (photocopier machines) coming to an end in April and May 2021. The comparison of the amounts on the building is that most of the existing lease agreements have 24 months remaining.

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

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 **

2020/21	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	-	-	-	-	-

2019/20	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	-	-	-	-	-

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

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

29,3 Operating lease future revenue

	Specialised military assets	Land	Buildings and other fixed structures	Machinery and equipment	Total
	R'000	R'000	R'000	R'000	R'000
2020/21					
Not later than 1 year					-
Later than 1 year and not later than 5 years					-
Later than five years					-
Total operating lease revenue receivable	-		-	-	-
2019/20					
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	2020/21 R'000	2019/20 R'000
30 Accrued departmental revenue			
Tax revenue			-
Sales of goods and services other than capital assets			-
Fines, penalties and forfeits			-
Interest, dividends and rent on land			-
Sale of capital assets			-
Transactions in financial assets and liabilities			-
Transfers received			-
Other			-
Total		-	-

Include discussion where deemed relevant

	Note	2020/21 R'000	2019/20 R'000
30,1 Analysis of accrued departmental revenue			
Opening balance			-
Less: Amounts received			-
Less: Services received in lieu of cash			-
Add: Amounts recognised			-
Less: Amounts written-off/reversed as irrecoverable			-
Less: Amounts transferred to receivables for recovery			-
Other (Specify)			-
Closing balance		-	-

		2020/21 R'000	2019/20 R'000
30,2	Accrued department revenue written off		
	Nature of losses		
	(Group major categories, but list material items)		
			-
			-
			-
			-
			-
			-
			-
	Total	-	-
	<i>Include discussion where deemed relevant</i>		
	Note	2020/21 R'000	2019/20 R'000
30,3	Impairment of accrued departmental revenue		
	Estimate of impairment of accrued departmental revenue		-
	Total	-	-
	<i>Include discussion where deemed relevant</i>		
	Note	2020/21 R'000	2019/20 R'000
31	Irregular expenditure		
31,1	Reconciliation of irregular expenditure		
	Opening balance	573 717	500 517
	Prior period error		1 463
	As restated	573 717	501 980
	Add: Irregular expenditure - relating to prior year	445	-
	Add: Irregular expenditure - relating to current year	44 666	71 737
	Less: Prior year amounts condoned		-
	Less: Current year amounts condoned		-
	Less: Prior year amounts not condoned and removed		-
	Less: Current year amounts not condoned and removed		-
	Less: Amounts recoverable (current and prior year)		-
	Less: Amounts written off		-
	Closing balance	618 828	573 717
	Analysis of closing balance		
	Current year	45 111	71 737
	Prior years	573 717	501 980
	Total	618 828	573 717

The prior years Irregular Expenditure is currently under assessment with assistance of the Provincial Treasury.

		2020/21
31,2	Details of current and prior year irregular expenditure – added current year (under determination and investigation)	R'000
	Incident	Disciplinary steps taken/criminal proceedings
	Expired contracts	Under investigation 37 257
	Procurement process not followed	Under investigation 3 368
	Non-Compliant Tax Status on CSD	Under investigation 483
	Deviation from competitive bidding processes - library	Under investigation 61
	Supplier not on approved SITA list	Under investigation 586
	Supplier not registered on CIBD	Under investigation 412
	Possible conflict of interest and rotation of suppliers	Under investigation 1 431
	Transfer payment to unlisted Entity	Under investigation 1 513
	Total	45 111
		2020/21
31,3	Details of irregular expenditure condoned	R'000
	Incident	Condoned by (relevant authority)
	Total	-
		2020/21
31,4	Details of irregular expenditure recoverable (not condoned)	R'000
	Incident	
	Total	-
		2020/21
31,5	Details of irregular expenditure removed - (not condoned)	R'000
	Incident	Not condoned by (relevant authority)
	Total	-
		2020/21
31,6	Details of irregular expenditure written off (irrecoverable)	R'000
	Incident	
	Total	-
		2020/21
31,7	Details of irregular expenditure under assessment (not included in the main note)	R'000
	Incident	
	Supplier not accredited to provide the brand as per SITA list	570
	Non compliance Tax status	35
	Procurement process not followed	115
	Total	720

31,8	Prior period error	Note	2019/20 R'000
	Nature of prior period error		1 463
	Possible conflict of interest and rotation of suppliers		682
	procurement process not followed		583
	Local content production (SBD 6.2) not completed		198
	Relating to 2019/20		-
	Total		1 463

Include discussion where deemed relevant

31,9	Details of the non-compliance where an institution is involved in an inter-institutional arrangement Incident	2020/21 R'000
		-
	Total	-

Include discussion where deemed relevant

32	Fruitless and wasteful expenditure	2020/21 R'000	2019/20 R'000
32,1	Reconciliation of fruitless and wasteful expenditure		
	Opening balance	2 331	2 113
	Prior period error	-	-
	As restated	2 331	2 113
	Fruitless and wasteful expenditure – relating to prior year	32,2	-
	Fruitless and wasteful expenditure – relating to current year	32,2	220
	Less: Amounts recoverable	15,6	-2
	Less: Amounts written off	32,4	-
	Closing balance	2 242	2 331

32,2	Details of current and prior year fruitless and wasteful expenditure – added current year (under determination and investigation)	2020/21 R'000
	Incident	Disciplinary steps taken/criminal proceedings
	No show	To be investigated 73
	Interest	To be investigated 2
	Interest	Written - off 14
	Penalty	To be investigated 21
	Price Increase	To be investigated 2
	Total	112

An amount of R14000 written off is included in sub note 32.4 below

32,3	Details of fruitless and wasteful expenditure recoverable		2020/21
	Incident		R'000
	No show	Recovered	2
	Total		2

32,4	Details of fruitless and wasteful expenditure written off		2020/21
	Incident		R'000
	No show	Written off	142
	Interest	Written off	52
	Penalty	Written off	5
	Total		199

32,5	Prior period error	Note	2019/20
	Nature of prior period error		R'000
	Relating to 20WW/XX (affecting the opening balance)		-
	Relating to 2019/20		-
	Total		-

Include discussion where deemed relevant

32,6	Details of fruitless and wasteful expenditure under investigation (not in the main note)		2020/21
	Incident		R'000
	Total		-

Include discussion where deemed relevant

	Note	2020/21 R'000	2019/20 R'000
33 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		-	-
Year end balances arising from revenue/payments	Note	2020/21 R'000	2019/20 R'000
Receivables from related parties		-	-
Payables to related parties		-	-
Total		-	-
Loans to/from related parties	Note	2020/21 R'000	2019/20 R'000
Non-interest bearing loans to/(from)		-	-
Interest bearing loans to/(from)		-	-
Total		-	-
Other	Note	2020/21 R'000	2019/20 R'000
Guarantees issued/received		-	-
List other contingent liabilities between department and related party		-	-
Total		-	-
In kind goods and services provided/received	Note	2020/21 R'000	2019/20 R'000
List in kind goods and services between department and related party		-	-
Total		-	-
List related party relationships and the nature thereof			
Klein Marico, DonkerMeit and Noyons Recreation centres ,Mmabana Arts,Cultural & Sports Foundation,Provincial Heritage Resource Agency and all provincial Departments are related party to the Department .			

	No. of Individuals	2020/21 R'000	2019/20 R'000
34 Key management personnel			
Political office bearers (provide detail below)	1	2 043	2 042
Officials:			-
Level 15 to 16	1	1 725	1 661
Level 14(Incl CFO if at a lower level)	3	3 449	4 035
Departmental Management committee	13	14 126	13 945
Family members of key management personnel	1	923	967
Total		22 266	22 650

	No. of Individuals	2020/21 R'000	2019/20 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		-	-

*Salaries ,allowance of KMP, 1x political office bearers , DMC and close family members are included.*Other relates to employer contribution of DMC, level 14 & 15, close family member and fringe benefits of 1x political office bearers are included.*1x level 12 spouse to chief director level 14.*1x level 13 secondments from 3y Department of Health to 4y Department of ASCR (see attached document) . * Goods & services of KMP, DMC & Close family member are included on the note (see attached document)

35 Public Private Partnership

	Note	2020/21 R'000	2019/20 R'000
Concession fee received		-	-
Base fee received			-
Variable fee received			-
Other fees received... 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			-
Other		-	-
Prepayments and advances			-
Pre-production obligations			-
Other obligations			-

Any guarantees issued by the department are disclosed in Note 25.1

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

	Note	2020/21 R'000	2019/20 R'000
36 Impairment (Other than receivables, accrued departmental revenue, loans and investments)			
Please specify			-
			-
			-
Total		-	-

Include discussion here where deemed relevant

	Note	2020/21 R'000	2019/20 R'000
37 Provisions			
Southy ,Reagile ,Haartebees & Lethabong		2 472	986
Maqkolwana JV Mmabatho Library			142
Lebotlwane library Neoking			-
DR kk			-
			-
Manthe & Ipelegeng Sport Facilities		629	568
Total		3 101	1 696

37,1 Reconciliation of movement in provisions - 2020/21

	Provision 1 R'000	Provision 2 R'000	Provision 3 R'000	Provision 4 R'000	Total provision s R'000
Opening balance	568	1 128			1 696
Increase in provision	61	1 486			1 547
Settlement of provision		-142			-142
Unused amount reversed					-
Reimbursement expected from third party of inputs					-
Closing balance	629	2 472	-	-	3 101

Reconciliation of movement in provisions - 2019/20

	Provision 1 R'000	Provision 2 R'000	Provision 3 R'000	Provision 4 R'000	Total provision s R'000
Opening balance	-	280	24	44	348
Increase in provision	568	986	-	-	1 554
Settlement of provision	-	-138	-24	-44	-206
Unused amount reversed	-	-	-	-	-
Reimbursement expected from third party of inputs	-	-	-	-	-
Closing balance	568	1 128	-	-	1 696

Baga phoi has been tranfered to cogta ,the was a movement of 137 in mmabatho ,94 for Dr KK and 24 for lebotlwane was paid in the current year ,568 is for manthe and ipelegeng from Department of Education .986 is for southy ,reagile ,haartebees and lethabong

38 Non-adjusting events after reporting date

2020/21

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

The employment contract of the Accounting Officer came to an end 30 April 2021

R'000

Total

Include discussion here where deemed relevant

39 Movable Tangible Capital Assets

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

	Opening balance R'000	Value adjustments R'000	Additions R'000	Disposals R'000	Closing balance R'000
HERITAGE ASSETS	40	-	-	-	40
Heritage assets	40	-	-	-	40
MACHINERY AND EQUIPMENT	31 951	-	3 927	2 708	33 170
Transport assets	2 059	-	793	2 630	222
Computer equipment	12 787	-	1 332	16	14 103
Furniture and office equipment	7 559	-	1 004	48	8 515
Other machinery and equipment	9 546	-	798	14	10 330
SPECIALISED MILITARY ASSETS	-	-	-	-	-
Specialised military assets	-	-	-	-	-
BIOLOGICAL ASSETS	-	-	-	-	-
Biological assets	-	-	-	-	-
TOTAL MOVABLE TANGIBLE CAPITAL ASSETS	31 991	-	3 927	2 708	33 210

Include discussion here where deemed relevant

Movable Tangible Capital Assets under investigation

Included in the above total of the movable tangible capital assets per the asset register are assets that are under investigation:

Heritage assets

Machinery and equipment

Specialised military assets

Biological assets

Number

Value

R'000

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

Additions

39,1 ADDITIONS TO MOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2021

	Cash	Non-cash	(Capital work-in-progress current costs and finance lease payments)	Received current, not paid (Paid current year, received prior year)	Total
	R'000	R'000	R'000	R'000	R'000
HERITAGE ASSETS	-	-	-	-	-
Heritage assets					-
MACHINERY AND EQUIPMENT	3 927	-	-	-	3 927
Transport assets	793				793
Computer equipment	1 332				1 332
Furniture and office equipment	1 004				1 004
Other machinery and equipment	798				798
SPECIALISED MILITARY ASSETS	-	-	-	-	-
Specialised military assets					-
BIOLOGICAL ASSETS	-	-	-	-	-
Biological assets					-
TOTAL ADDITIONS TO MOVABLE TANGIBLE	3 927	-	-	-	3 927

Included in an amount of R798 in machinery equipment is an amount of Legal service book amounting to R6

Disposals

39,2 DISPOSALS OF MOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2021

	Sold for cash	Non-cash disposal	Total disposals	Cash received Actual
	R'000	R'000	R'000	R'000
HERITAGE ASSETS	-	-	-	-
Heritage assets				
MACHINERY AND EQUIPMENT	-	2 708	2 708	-
Transport assets		2 630	2 630	
Computer equipment		16	16	
Furniture and office equipment		48	48	
Other machinery and equipment		14	14	
SPECIALISED MILITARY ASSETS	-	-	-	-
Specialised military assets				
BIOLOGICAL ASSETS	-	-	-	-
Biological assets				
TOTAL DISPOSAL OF MOVABLE TANGIBLE CAPITAL ASSETS	-	2 708	2 708	-

39,3 Movement for 2019/20

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

	Opening balance R'000	Prior period error R'000	Additions R'000	Disposals R'000	Closing balance R'000
HERITAGE ASSETS	40	-	-	-	40
Heritage assets	40	-	-	-	40
MACHINERY AND EQUIPMENT	41 667	255	2 866	12 837	31 951
Transport assets	13 370	717	-	12 028	2 059
Computer equipment	14 541	-2 519	1 397	632	12 787
Furniture and office equipment	4 107	2 774	782	104	7 559
Other machinery and equipment	9 649	-717	687	73	9 546
SPECIALISED MILITARY ASSETS	-	-	-	-	-
Specialised military assets	-	-	-	-	-
BIOLOGICAL ASSETS	-	-	-	-	-
Biological assets	-	-	-	-	-
TOTAL MOVABLE TANGIBLE CAPITAL ASSETS	41 707	255	2 866	12 837	31 991

39.3.1 Prior period error

Note

2019/20
R'000

Nature of prior period error

Correction of Assets categories

Relating to 2019/20

Total

255

255

-

255

Include discussion here where deemed relevant

39,4 Minor assets

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

	Specialised military assets R'000	Intangible assets R'000	Heritage assets R'000	Machinery and equipment R'000	Biological assets R'000	Total R'000
Opening balance	-	-	-	13 137	-	13 137
Value adjustments	-	-	-	-	-	-
Additions	-	-	-	885	-	885
Disposals	-	-	-	288	-	288
TOTAL MINOR ASSETS	-	-	-	13 734	-	13 734
	Specialised military assets	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Total
Number of R1 minor assets	-	-	-	1 598	-	1 598
Number of minor assets at	-	-	-	8 174	-	8 174
TOTAL NUMBER OF MINOR ASSETS	-	-	-	9 772	-	9 772

Minor Capital Assets under investigation

Included in the above total of the minor capital assets per the asset register are assets that are under investigation:

Specialised military assets
Intangible assets
Heritage assets
Machinery and equipment
Biological assets

Number

Value

R'000

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

Minor assets

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

	Specialised military assets R'000	Intangible assets R'000	Heritage assets R'000	Machinery and equipment R'000	Biological assets R'000	Total R'000
Opening balance	-	-	-	12 938	-	12 938
Prior period error	-	-	-	355	-	355
Additions	-	-	-	453	-	453
Disposals	-	-	-	609	-	609
TOTAL MINOR ASSETS	-	-	-	13 137	-	13 137

	Specialised military assets	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Total
Number of R1 minor assets	-	-	-	1 561	-	1 561
Number of minor assets at	-	-	-	7 325	-	7 325
TOTAL NUMBER OF MINOR ASSETS	-	-	-	8 886	-	8 886

Include discussion here where deemed relevant

39.4.1 Prior period error

Note

2019/20
R'000

Nature of prior period error
Correction of Assets categories

355

355

Relating to 2019/20

-

Total

355

Include discussion here where deemed relevant

39.5 Movable assets written off

MOVABLE ASSETS WRITTEN OFF FOR THE YEAR ENDED 31 MARCH 2021

	Specialised military assets R'000	Intangible assets R'000	Heritage assets R'000	Machinery and equipment R'000	Biological assets R'000	Total R'000
Assets written off	-	-	-	-	-	-
TOTAL MOVABLE	-	-	-	-	-	-

MOVABLE ASSETS WRITTEN OFF FOR THE YEAR ENDED 31 MARCH 2020

	Specialised military assets R'000	Intangible assets R'000	Heritage assets R'000	Machinery and equipment R'000	Biological assets R'000	Total R'000
Assets written off	-	-	-	-	-	-
TOTAL MOVABLE	-	-	-	-	-	-

39,6 S42 Movable Capital Assets

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

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

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

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

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

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

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

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

40 Intangible Capital Assets

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

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

Include discussion here where deemed relevant

Intangible Capital Assets under investigation

Included in the above total of the intangible capital assets per the asset register are assets that are under investigation:

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

Number

Value

R'000

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

40,1 ADDITIONS TO INTANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2021

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

Include discussion here where deemed relevant

Disposals

40,2 DISPOSALS OF INTANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2021

	Sold for cash	Non-cash disposal	Total disposals	Cash received Actual
	R'000	R'000	R'000	R'000
SOFTWARE			-	
MASTHEADS AND PUBLISHING TITLES			-	
PATENTS, LICENCES, COPYRIGHT, BRAND			-	
RECIPES, FORMULAE, PROTOTYPES,			-	
SERVICES AND OPERATING RIGHTS			-	
TOTAL DISPOSAL OF INTANGIBLE CAPITAL	-	-	-	-

Include discussion here where deemed relevant

Movement for 2019/20

40,3 MOVEMENT IN INTANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2020

	Opening balance R'000	Prior period error R'000	Additions R'000	Disposals R'000	Closing balance R'000
SOFTWARE	-	-	-	-	-
MASTHEADS AND PUBLISHING TITLES	-	-	-	-	-
TRADEMARKS	-	-	-	-	-
MODELS	-	-	-	-	-
SERVICES AND OPERATING RIGHTS	-	-	-	-	-
TOTAL INTANGIBLE CAPITAL ASSETS	-	-	-	-	-

40.3.1 Prior period error

Note

2019/20
R'000

Nature of prior period error

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

-

Relating to 2019/20

-

Total

-

Include discussion here where deemed relevant

41 Immovable Tangible Capital Assets

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

	Opening balance R'000	Value adjustments R'000	Additions R'000	Disposals R'000	Closing balance R'000
BUILDINGS AND OTHER FIXED STRUCTURES	159 051	-	28 625	-	187 676
Dwellings	-	-	-	-	-
Non-residential buildings	-	-	-	-	-
Other fixed structures	159 051	-	28 625	-	187 676
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	161 166	-	28 625	-	189 791

Included in the opening balance above is an amount of R1,9 million for Tsetse library which was destroyed by fire during 2018/19 financial year. Assessment to determine the value of asset damaged and the value remaining to be executed by Department of Public Work and Roads.

Immovable Tangible Capital Assets under investigation

	Number	Value
Included in the above total of the immovable tangible capital assets per the asset register are assets that are under investigation:		R'000
Buildings and other fixed structures	1	1 924
Heritage assets		
Land and subsoil assets		

Tsetse library was destroyed by fire. The assessment to determine the value of asset damaged and the value remaining is in process.

Additions

41,1 ADDITIONS TO IMMOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2021

	Cash	Non-cash	(Capital work-in-progress current costs and finance lease payments)	Received current, not paid (Paid current year, received prior year)	Total
	R'000	R'000	R'000	R'000	R'000
BUILDINGS AND OTHER FIXED STRUCTURES	26 824	21 813	-20 012	-	28 625
Dwellings					-
Non-residential buildings					-
Other fixed structures	26 824	21 813	-20 012		28 625
HERITAGE ASSETS	-	-	-	-	-
Heritage assets					-
LAND AND SUBSOIL ASSETS	-	-	-	-	-
Land					-
Mineral and similar non-regenerative resources					-
CAPITAL ASSETS	26 824	21 813	-20 012	-	28 625

Include discussion here where deemed relevant

Disposals

41,2 DISPOSALS OF IMMOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2021

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

Include discussion here where deemed relevant

Movement for 2019/20

41,3 MOVEMENT IN IMMOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2020

	Opening balance R'000	Prior period error R'000	Additions R'000	Disposals R'000	Closing balance R'000
BUILDINGS AND OTHER FIXED STRUCTURES	223 829	-	23 520	88 298	159 051
Dwellings	-	-	-	-	-
Non-residential buildings	-	-	-	-	-
Other fixed structures	223 829	-	23 520	88 298	159 051
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	225 944	-	23 520	88 298	161 166

41.3.1 Prior period error

Note

**2019/20
R'000**

Nature of prior period error

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

-

Relating to 2019/20

-

Total

-

Include discussion here where deemed relevant

Capital Work-in-progress

41,4 CAPITAL WORK-IN-PROGRESS AS AT 31 MARCH 2021

	Note	Opening Balance 1 April 2020 R'000	Current Year WIP R'000	Ready for use (Assets to the AR) / Contracts terminated R'000	Closing Balance 31 March 2021 R'000
Heritage assets	Annexure 7	1 709	-	-	1 709
Buildings and other fixed structures		88 917	20 012	21 813	87 116
Machinery and equipment		-	-	-	-
Specialised military assets		-	-	-	-
Intangible assets		-	-	-	-
TOTAL		90 626	20 012	21 813	88 825

Include discussion here where deemed relevant

Age analysis on ongoing projects	Number of projects Planned, construction not started	Number of projects Planned, construction started	2020/21 Total R'000
0 to 1 year			
1 to 3 year(s)	3	8	79 119
3 to 5 years	-	-	-
Longer than 5 years	-	1	9 706
Total	3	9	88 825

1-3 years Planned construction not started as follows: Dinokana Library, Tsweleng Library and Moses Kotane Statue.

Planned construction started as follows: Reagle Library,Haartebeespoortdam Library,Southy Library,Lethabong Library, Stella library, Onkgopotso Tiro Monument, Jacob Zuma site of capture and Cultural villages .

Longer than 5 years :Manthe Multi-purpose Sport facilities.

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]

**2020/21
R'000**

**2019/20
R'000**

1 327

2 815

Total

1 327

2 815

CAPITAL WORK-IN-PROGRESS AS AT 31 MARCH 2020

Note	Opening Balance	Prior period error	Current Year WIP	Ready for use (Assets to the AR) / Contracts terminated	Closing Balance 31 March 2020
Annexure 7	R'000	R'000	R'000	R'000	R'000
Heritage assets	1 709	-	-	-	1 709
Buildings and other fixed structures	59 749	-	56 400	27 232	88 917
Machinery and equipment	-	-	-	-	-
Specialised military assets	-	-	-	-	-
Intangible assets	-	-	-	-	-
TOTAL	61 458	-	56 400	27 232	90 626

Included in the current year WIP is an amount of R23 072 for prior year expenditure relating to WIP received from Department of Education due to reconfiguration, namely Manthe and Ipelegeng multi purpose centres. And an amount of 26413 is for current year expenditure relating to WIP. An amount of 4806 is current year expenditure for two projects that were completed in the current year we are adding them as WIP and taking them together with the historical payments from the opening balance as ready for use to completed projects. Included in the current year WIP is an amount of R23 072 for prior year expenditure relating to WIP received from Department of Education due to reconfiguration, namely Manthe and Ipelegeng multi purpose centres. And an amount of 26413 is for current year expenditure relating to WIP. An amount of 4806 is current year expenditure for two projects that were completed in the current year we are adding them as WIP and taking them together with the historical payments from the opening balance as ready for use to completed projects

Age analysis on ongoing projects	Number of projects Planned, construction not started	Number of projects Planned, construction started	2019/20 Total R'000
0 to 1 year	-	-	-
1 to 3 year(s)	2	7	57 398
3 to 5 years	1	3	9 328
Longer than 5 years	-	2	23 900
Total	3	12	90 626

Ipelegeng & Manthe Multi-Purpose Sports Facilities have been on WIP for more than 05 years as they have been transferred to DESD during reconfiguration and DESD did not complete them as a result ACSR will have to finalize them since they have been transferred back to us.
3-5 years construction started as follows: Onkgopotse Tiro Monument, Jacob Zuma Site of Capture Monument, Cultural Villages:
Longer than 5 years as follows: Ipelegeng & Manthe Multi Purpose Sports Facilities.

41,5 IMMOVABLE ASSETS WRITTEN OFF FOR THE YEAR ENDED 31 MARCH 2021

	Buildings and other fixed structures	Heritage assets	Land and subsoil assets	Total
	R'000	R'000	R'000	R'000
Immovable assets written off	-	-	-	-
TOTAL IMMOVABLE ASSETS WRITTEN OFF	-	-	-	-

IMMOVABLE ASSETS WRITTEN OFF FOR THE YEAR ENDED 31 MARCH 2020

	Buildings and other fixed structures	Heritage assets	Land and subsoil assets	Total
	R'000	R'000	R'000	R'000
Immovable assets written off	-	-	-	-
TOTAL IMMOVABLE ASSETS WRITTEN OFF	-	-	-	-

S42 Immovable assets		
41.6 Assets to be transferred in terms of S42 of the PFMA - 2020/21	No of Assets	Value of Assets R'000
BUILDINGS AND OTHER FIXED STRUCTURES	28	187 676
Dwellings		
Non-residential buildings		
Other fixed structures	28	187 676
HERITAGE ASSETS	2	2 115
Heritage assets	2	2 115
LAND AND SUBSOIL ASSETS	-	-
Land		
Mineral and similar non-regenerative resources		
TOTAL	30	189 791

The reasons for the non-transfer of completed assets is that the projects have reached completion however the department has not received final accounts from the implementing agent. Once all balances have been settled the projects will be transferred

Assets to be transferred in terms of S42 of the PFMA - 2019/20		
	No of Assets	Value of Assets R'000
BUILDINGS AND OTHER FIXED STRUCTURES	-	-
Dwellings	-	-
Non-residential buildings	-	-
Other fixed structures	-	-
HERITAGE ASSETS	-	-
Heritage assets	-	-
LAND AND SUBSOIL ASSETS	-	-
Land	-	-
Mineral and similar non-regenerative resources	-	-
TOTAL	-	-

41.7 Immovable assets additional information	Note	2020/21	2019/20
a Unsurveyed land	Estimate d completi on date	Area	Area
	Annexure 9		
b Properties deemed vested	Annexure 9	Number	Number
Land parcels			
Facilities			
Schools			
Storage facilities			
Other			
c Facilities on unsurveyed land	Duration of use	Number	Number
	Annexure 9		
Schools			
Storage facilities			
Other			
d Facilities on right to use land	Duration of use	Number	Number
	Annexure 9		
Schools			
Storage facilities			
Other			
e Agreement of custodianship	Annexure 9	Number	Number
Land parcels			
Facilities			
Schools			
Dwellings			
Storage facilities			
Other			

42 Principal-agent arrangements

	2020/21	2019/20
42,1 Department acting as the principal		
	R'000	R'000
North west Development Corporation (Security)		4 670
North west Development Corporation (Implementation of Infrastructure)		6 851
Total	-	11 521

42,2 Department acting as the agent

	2020/21	2019/20
42.2.1 Revenue received for agency activities		
	R'000	R'000
Include a list of the entities for which the department acts as an agent and the amounts received for these agency duties		-
Total	-	-

42.2.2 Reconciliation of funds and disbursements - 2020/21

Category of revenue/expenditure per arrangement	Total funds received R'000	Expenditure incurred against funds R'000
Total	-	-

Reconciliation of funds and disbursements - 2019/20

Category of revenue/expenditure per arrangement	Total funds received R'000	Expenditure incurred against 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.

42.2.3 Reconciliation of carrying amount of receivables and payables - 2020/21

Receivables

Name of entity	Opening balance R'000	Revenue principal is entitled to R'000	Less: Write-offs/settlements/waivers R'000	Cash received on behalf of principal R'000	Closing balance R'000
TOTAL	-	-	-	-	-

Payables

Name of entity	Opening balance R'000	Expenses incurred on behalf of principal R'000	Cash paid on behalf of principal R'000	Closing balance R'000
TOTAL	-	-	-	-

Reconciliation of carrying amount of receivables and payables - 2019/20

Receivables

Name of entity	Opening balance R'000	Revenue principal is entitled to R'000	Less: Write-offs/settlements/waivers R'000	Cash received on behalf of principal R'000	Closing balance R'000
TOTAL	-	-	-	-	-

Payables

Name of entity	Opening balance R'000	Expenses incurred on behalf of principal R'000	Cash paid on behalf of principal R'000	Closing balance R'000
TOTAL	-	-	-	-

43 Change in accounting estimate

During the year the following changes were made to the estimations employed in the accounting for transactions, assets, liabilities, events and circumstances

	Value derived using the original estimate	Value derived using the amended estimate	R-value impact of change in estimate
--	---	--	--------------------------------------

Accounting estimate change 1: Provide a description of the change in estimate

Line item 1 affected by the change

--

Accounting estimate change 2: Provide a description of the change in estimate

Line item 1 affected by the change

--

Accounting estimate change 3: Provide a description of the change in estimate

Line item 1 affected by the change

--

44 Prior period errors

	Note	Amount bef error correction R'000	Prior period error R'000	2019/20 Restated amount R'000
44,1 Correction of prior period errors				
Revenue: (e.g. Annual appropriation, Departmental revenue, Aid assistance, etc.)				
Net effect		-	-	-
Provide a description of the nature of the prior period error as well as why the correction was required				
Expenditure: (e.g. Compensation of employees, Goods and				
Key management	34	24 521	-1 871	22 650
Net effect		24 521	-1 871	22 650
Assets: (e.g. Receivables, Investments, Accrued departmental revenue, Movable tangible capital assets, etc.)				
Correction of Asset category major assets		31 736	255	31 991
Reintatement of minor assets in asset register		12 782	355	13 137
Other Receivables	15	512	177	689
Other Receivables(Debt Recivable interest)		-177	177	-
Net effect		44 853	964	45 817
Note 39.6 and 41.6 were corrected from the prior year since it included asset that were already transferred whereas the notes are only for assets that are still to be transferred. The assets were already effected/accounted for as disposals in the main notes and therefore there's no impact on the main notes. The amounts are as follows: Note 39.6 (Movable assets) R 12 843 000 and note 41,6 (Immovable assets) R 92 885 000.				
Liabilities: (e.g. Payables current, Voted funds to be surrendered, Commitments, Provisions, etc.)				
Net effect		-	-	-
Provide a description of the nature of the prior period error as well as why the correction was required				
Other: (e.g. Irregular expenditure, fruitless and wasteful expenditure, etc.)				
Irregular Expenditure	31	572 254	1 463	573 717
Net effect		572 254	1 463	573 717
Refer to prior period error letter				

45 INVENTORIES (Effective from date determined in a Treasury instruction)

45,1 Inventories for the year ended 31 March 2021

Note	BOOKS 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 (Paid current year, received prior)					-
Add/(Less): Adjustments					-
Closing balance					-

Include discussion here where deemed relevant

Inventories for the year ended 31 March 2020

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 (Paid current year, received prior)	-	-	-	-	-
Add/(Less): Adjustments	-	-	-	-	-
Closing balance	-	-	-	-	-

Include discussion here where deemed relevant

45,2 Land parcels held for Human Settlement

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

Include discussion here where deemed relevant

45,3 Work in progress for the year ended 31 March 2021

Note	Opening balance R'000	Additions during year R'000	(Ready for use / Suspended) R'000	Closing balance R'000
Annexure 6				
Clearing				-
Infrastructure				-
Structure of houses				-
Adjustments				-
Total	-	-	-	-

Include discussion here where deemed relevant

Work in progress for the year ended 31 March 2020

Note	Opening balance R'000	Additions during year R'000	(Ready for use / Suspended) R'000	Closing balance R'000
Annexure 6				
Clearing	-	-	-	-
Infrastructure	-	-	-	-
Structure of houses	-	-	-	-
Adjustments	-	-	-	-
Total	-	-	-	-

Include discussion here where deemed relevant

45,4 Houses ready for use

Note	Quantity R'000	2020/21 R'000	Quantity R'000	2019/20 R'000
Annexure 6				
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	-	-	-	-

Include discussion here where deemed relevant

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

46 TRANSFER OF FUNCTIONS AND MERGERS

46.1 Transfer of functions

Provide a brief description of the functions transferred or acquired and the reason for undertaking the transaction or event.

			Functions (transferred) / received Dept name (Specify)	Functions (transferred) / received Dept name (Specify)	Functions (transferred) / received Dept name (Specify)	Balance after transfer date
	Note	Balance before transfer date R'000	R'000	R'000	R'000	R'000
ASSETS						
Current Assets		-	-	-	-	-
Unauthorised expenditure						-
Fruitless and wasteful expenditure						-
Cash and cash equivalents						-
Other financial assets						-
Prepayments and advances						-
Receivables						-
Loans						-
Aid assistance receivable						-
Non-Current Assets		-	-	-	-	-
Investments						-
Receivables						-
Loans						-
Other financial assets						-
TOTAL ASSETS		-	-	-	-	-
LIABILITIES						
Current Liabilities		-	-	-	-	-
Voted funds to be surrendered to the Revenue Fund						-
Departmental revenue and NRF Receipts to be surrendered to the Revenue Fund						-
Bank overdraft						-
Payables						-
Aid assistance repayable						-
Aid assistance unutilised						-
Non-Current Liabilities		-	-	-	-	-
Payables						-
TOTAL LIABILITIES		-	-	-	-	-
NET ASSETS		-	-	-	-	-

46.1.2	Notes	Balance before transfer date	Functions (transferred) / received Dept name (Specify)	Functions (transferred) / received Dept name (Specify)	Functions (transferred) / received Dept name (Specify)	Balance after transfer date
		R'000	R'000	R'000	R'000	R'000
	Contingent liabilities					-
	Contingent assets					-
	Capital commitments					-
	Accruals					-
	Payables not recognised					-
	Employee benefits					-
	Lease commitments - operating lease					-
	Lease commitments - finance lease					-
	Lease commitments - operating lease revenue					-
	Accrued departmental revenue					-
	Irregular expenditure					-
	Fruitless and wasteful expenditure					-
	Impairment					-
	Provisions					-
	Movable tangible capital assets					-
	Immovable tangible capital assets					-
	Intangible capital assets					-

46.2 Mergers

Provide a brief description of the merger and the reason for undertaking the transaction or event.

46.1.1	Statement of Financial Position	Note	Balance bef merger date Combining Dept (Specify)	Balance bef merger date Combining Dept (Specify)	Balance bef merger date Combining Dept (Specify)	Balance after merger date Combined Dept (Specify)
			R'000	R'000	R'000	R'000
	ASSETS					
	Current Assets					
	Unauthorised expenditure					-
	Fruitless and wasteful expenditure					-
	Cash and cash equivalents					-
	Other financial assets					-
	Prepayments and advances					-
	Receivables					-
	Loans					-
	Aid assistance receivable					-
	Non-Current Assets					
	Investments					-
	Receivables					-
	Loans					-
	Other financial assets					-
	TOTAL ASSETS					
	LIABILITIES					
	Current Liabilities					
	Voted funds to be surrendered to the Revenue Fund					-
	Departmental revenue and NRF Receipts to be surrendered to the Revenue Fund					-
	Bank overdraft					-
	Payables					-
	Aid assistance repayable					-
	Aid assistance unutilised					-
	Non-Current Liabilities					
	Payables					-
	TOTAL LIABILITIES					
	NET ASSETS					

46.1.2	Notes	Balance bef merger date Combining Dept (Specify)	Balance bef merger date Combining Dept (Specify)	Balance bef merger date Combining Dept (Specify)	Balance after merger date Combined Dept (Specify)
		R'000	R'000	R'000	R'000
	Contingent liabilities				-
	Contingent assets				-
	Capital commitments				-
	Accruals				-
	Payables not recognised				-
	Employee benefits				-
	Lease commitments - operating lease				-
	Lease commitments - finance lease				-
	Lease commitments - operating lease revenue				-
	Accrued departmental revenue				-
	Irregular expenditure				-
	Fruitless and wasteful expenditure				-
	Impairment				-
	Provisions				-
	Movable tangible capital assets				-
	Immovable tangible capital assets				-
	Intangible capital assets				-

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NAME OF GRANT	GRANT ALLOCATION					SPENT				2019/20	
	Division of Revenue Act/Provincial Grants	Roll Overs	DORA Adjustments	Other Adjustments	Total Available	Amount received by department	Amount spent by department	Under / (overspending)	% of available funds spent by dept	Division of Revenue Act	Amount spent by department
	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Community Library Conditional Grant	138 733	8 980	-34 800	-1 542	111 371	111 371	100 347	11 024	90%	144 267	114 409
Expanded Public Work Program (EPWP)	2 000				2 000	2 000	2 000	-	100%	2 000	2 000
Mass Participation and Development Grant	42 009		-14 698	-306	27 005	27 005	25 625	1 380	95%	19 851	34 728
					-			-			
					-			-			
					-			-			
					-			-			
					-			-			
					-			-			
	182 742	8 980	-49 498	-1 848	140 376	140 376	127 972	12 404		166 118	151 137

The amount of R 14 877 million which is difference between what was received and what was spent for Mass Participation is due to cashflow to be received from Education.

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[illegible]

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

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STATEMENT OF CONDITIONAL GRANTS AND OTHER TRANSFERS TO MUNICIPALITIES

NAME OF MUNICIPALITY	2020/21					2019/20			
	GRANT ALLOCATION				TRANSFER				
	DoRA and other transfers	Roll Overs	Adjustments	Total Available	Actual Transfer	Funds Withheld	allocations by National Treasury or National Department	Division of Revenue Act	Actual Transfer
	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
MAFIKENG MUNICIPALITY	1 437			1 437	1 437				1 457
TSWAING MUNICIPALITY	394			394	-				
RATLOU MUNICIPALITY	392		(392)	-	-				1 383
DITSOBOTLA MUNICIPALITY	954			954	954				904
RAMOTSHERE MOILOA MUNICIPALITY	395			395	-				730
RUSTENBURG MUNICIPALITY	1 161			1 161	1 161				1 465
MOSES KOTANE MUNICIPALITY	766			766	766				985
KGETLENG RIVER MUNICIPALITY	970			970	270				839
MORETELE MUNICIPALITY	698			698	698				851
BRITS/MADIBENG MUNICIPALITY	816			816	816				985
MATLOSANA MUNICIPALITY	816			816	816				780
JB MARKS (Ventersdorp & Tlokwe) MUNICIPALITY	389		(389)	-	-				
MAQUASSI MUNICIPALITY	793			793	793				856
KAGISANO-MOLOPO MUNICIPALITY	835			835	835				
LEKWA-TEEMANE MUNICIPALITY	616			616	616				771
GREATER TAUNG MUNICIPALITY	935			935	935				901
MAMUSA MUNICIPALITY	1 305			1 305	1 305				1 332
NALEDI MUNICIPALITY	506		(286)	220					1 160
				-					
				-					
				-					
				-					
				-					
	14 178	-	-1 067	13 111	11 402	-	-	-	15 399

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.

Departments are required to include a summary of expenditure per conditional grant to aid in the identification of under- / over spending of such funds and to allow the department to provide an explanation for the variance

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

50 BROAD BASED BLACK ECONOMIC EMPOWERMENT PERFORMANCE

Information on compliance with the B-BBEE Act is included in the annual report under the section titled B-BBEE Compliance Performance Information.

	Note	2020/21	2019/20
		R'000	R'000
51 COVID 19 Response Expenditure	ANNEXURE 11		
Compensation of employees		1 537	-
Goods and services		4 880	-
Transfers and subsidies		1 315	-
Expenditure for capital assets		578	-
Other		210	-
Total		8 520	-

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

Annexure 1A
STATEMENT OF CONDITIONAL GRANTS AND OTHER TRANSFERS TO MUNICIPALITIES

NAME OF MUNICIPALITY	GRANT ALLOCATION				TRANSFER			SPENT				2019/20	
	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	Division of Revenue Act	Actual Transfer
	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
MAFIKENG MUNICIPALITY	1 437			1 437	1 437								1 457
TSWAING MUNICIPALITY	394			394	-								1 282
RATLOU MUNICIPALITY	392	(392)		-	-								1 383
DITSBOTLA MUNICIPALITY	954			954	954								904
RAMOTSHERE MOILOA MUNICIPALITY	395			395	-								730
RUSTENBURG MUNICIPALITY	1 161			1 161	1 161								1 465
MOSES KOTANE MUNICIPALITY	766			766	766								985
KGETLENG RIVER MUNICIPALITY	970			970	270								839
MORETELE MUNICIPALITY	698			698	698								851
BRITS/MADIBENG MUNICIPALITY	816			816	816								985
MATLOSANA MUNICIPALITY	816			816	816								1 308
JB MARKS (TLOKWE) MUNICIPALITY	389	(389)		-	-								780
MAQUASSI MUNICIPALITY	793			793	793								856
KAGISANO- MOLOPO MUNICIPALITY	835			835	835								797
LEKWA-TEEMANE MUNICIPALITY	616			616	616								771
GREATER TAUNG MUNICIPALITY	935			935	935								901
MAMUSA MUNICIPALITY	1 305			1 305	1 305								1 332
NALEDI MUNICIPALITY	506	(286)		220	-								1 160
				-	-								-
				-	-								-
Total	14 178	(1 067)	-	13 111	11 402	-	-	-	-	-	-	-	18 786

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.

Departments are required to include a summary of expenditure per conditional grant to aid in the identification of under- / over spending of such funds and to allow the department to provide an explanation for the variance

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

ANNEXURE 1B
STATEMENT OF TRANSFERS TO DEPARTMENTAL AGENCIES AND ACCOUNTS

DEPARTMENT/AGENCY/ACCOUNT	TRANSFER ALLOCATION				TRANSFER		2019/20
	Adjusted appropriation	Roll Overs	Adjustments	Total Available	Actual Transfer	% of Available funds transferred	Final Appropriation
	R'000	R'000	R'000	R'000	R'000	%	R'000
Mmabana Art, Culture and Sports Foundation	127 400			127 400	118 400	93%	103 214
Skills Development Levy	260			260	260	100%	245
NW Provincial Heritage Resources Authority (PHRA)	1 766			1 766	1 513	86%	3 000
Klein Marico COE & Good and Services	16 644			16 644	9 439	57%	9 816
NW Geographical Names				-			1 600
Provincial Language Services	2 356			2 356	2 356	100%	1 600
Noyons Recreation Center	1 927			1 927	1 927	100%	2 068
Donkervliet Recreation Center	3 741			3 741	3 741	100%	3 280
				-			
				-			
Total	154 094	-	-	154 094	137 636		124 823

The total amount of Department Agency (R137,435) on the recon is not the same as Tb (R129712) due to the reclassification of expenditure for Donkervliet ,Noyons and provincial language services(R2256).

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

ANNEXURE 1F
STATEMENT OF TRANSFERS TO NON-PROFIT INSTITUTIONS

NON-PROFIT INSTITUTIONS	TRANSFER ALLOCATION				EXPENDITURE		2019/20
	Adjusted appropriation Act	Roll Overs	Adjustments	Total Available	Actual Transfer	% of Available funds transferred	Final Appropriation
	R'000	R'000	R'000	R'000	R'000	%	R'000
Transfers							
NPI: Klerksdorp Culture History Museum	200			200	200	100%	200
NPI: Setlhathwe Heritage Site	200			200		0%	200
NPI: Ikageng Museum	250		1 000	1 250	250	20%	250
NPI: Library for The Blind	600			600	600	100%	1 500
NPI: HC Bosman Museum	350			350	350	100%	250
NPI: North WEST Museums Comm	15 127		(10 584)	4 543		0%	641
NPI: Mageza Heritage Foundation (SATMA)				-			14 000
NPI: Pub house for creative writers	774			774	774	100%	734
NPI: South African Music Awards (RISA)	5 000			5 000	5 000	100%	20 300
NPI: The Foundation M	17			17	17	100%	140
NPI: Klerksdorp Museum	222			222		0%	
NPI: Mahikeng Museum	50		(50)	-			-
NPI: Kraaipan museum	50			50		0%	-
NPI: NW Provincial Recreation Council	2 600			2 600	2 600	100%	-
NPI: NW Academy Sport Commission	10 317			10 317	10 317	100%	
NPI: NW Federation of community centre	650			650	650	100%	-
NPI: Moremogolo Art Academy	32			32	32	100%	60
NPI: Brown Coin Art Production	19			19	19	100%	60
NPI: Bothakga Dirang	4			4	4	100%	40
NPI: Judah Arts Foundation				-			100
NPI: Magakwa Youth Development Centre				-			100
NPI: Dikwena Tsa Matlosana				-			100
NPI: Baitsanape Arts Foundation				-			100
NPI: SA Practitioners in Advance	28			28	28	100%	72
NPI: Rural Tribe Foundation NPC				-			100
NPI: TIT Foundation				-			2 000
NPI: Sports Council				-			14 539
NPI: Legae art instituion				-			65
NPI: Sphere foundation				-			500
NPI: Soul Africa Foundation	440			440	400	91%	300
NPI: Korem Foundation				-			200
NPI: Khulichana Foundation				-			1 000
NPI: Itsoeseng Development Foundation				-			800
NPI: Galaletsang Foundation				-			4 500
NPI: Africa Unit International Concert				-			250
NPI: IT's Nation Foundation				-			500
NPI: Nubian Music Festival	1 000			1 000	1 000	100%	1 000
NPI: Molete Nare Art & Culture				-			500
NPI: D&D Events Organisers				-			1 000
NPI: Baphiring Resources				-			300
NPI: MO2C Institute	11			11	11	100%	585
NPI: Ditshego Foundation	70			70	70	100%	700
NPI: Starting of a Dream Foundation				-			1 000
NPI: Masokolara Foundation				-			90
NPI: Mahikeng International Film Festival(MIFF)	100			100		0%	100
NPI: Foundation of Good Hope				-			300
NPI: NW Federation of Community Centre				-			1 081
NPI: Motswako Foundation				-			500
NPI: Maje a Baratani Foundation				-			100
NPI: Letlhabile Art Development				-			100
NPI: Kopano Ke Matla Youth Group	28			28	28	100%	70
NPI: Kamonoentle Entle	16			16	16	100%	40
NPI: Dithakadu tsa Madibogo	17			17	16	94%	60
NPI: Batlotlegi Cultural Group				-			60
NPI: South African football Association(SAFA)	2 030			2 030	2 030	100%	
NPI: Nomtiti Cultural Ensemble	100			100	100	100%	
NPI: Mmolegi Mmausi foundation	300			300	300	100%	
NPI: Tswelelopele ka Lekgotla LBLs	250			250	250	100%	
NPI: Mosekaphofu Cultural Mull	200			200	200	100%	
NPI: Ikage Art Foundation	100			100	100	100%	
NPI: Bahurutshe Emang	400			400	380	95%	
NPI: K.M. Films South Africa	100			100	100	100%	
NPI: Education Alive PNC	450			450			
NPI: Bokone Craft & design Institute	5 500			5 500			
NPI: Rural art creative Foundation	250			250	250	100%	
NPI: 2745 Community Performing art	210			210	200	95%	
				-			
				-			
				-			
Total	48 062	-	(9 634)	38 428	26 292		71 187

Reclassification of provincial langae services from NPI to Department Agency

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

ANNEXURE 1G
STATEMENT OF TRANSFERS TO HOUSEHOLDS

HOUSEHOLDS	TRANSFER ALLOCATION				EXPENDITURE		2019/20
	Adjusted appropriation Act	Roll Overs	Adjustments	Total Available	Actual Transfer	% of Available funds transferred	Final Appropriation
	R'000	R'000	R'000	R'000	R'000	%	R'000
Transfers							
Leave Gratuity	3 234			3 234	1 320	41%	4 575
Injury on Duty	252			252		0%	1 487
				-			
	3 486	-	-	3 486	1 320		6 062
Subsidies							
				-			
				-			
	-	-	-	-	-		-
Total	3 486	-	-	3 486	1 320		6 062

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

ANNEXURE 1K
STATEMENT OF ACTUAL MONTHLY EXPENDITURE PER GRANT

GRANT TYPE	APRIL 2020	MAY 2020	JUN 2020	JUL 2020	AUG 2020	SEPT 2020	OCT 2020	NOV 2020	DEC 2020	JAN 2021	FEB 2021	MAR 2021	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	4 440	4 287	4 583	5 169	9 364	11 243	11 214	8 135	8 783	6 543	6 923	19 663	100 347
Expanded Public Work Program (EPWP)						159	173	58	80	1 274	37	219	2 000
Mass Participation and Development Grant	268	241	325	2 140	5 598	(152)	560	2 847	3 520	1 120	416	8 742	25 625
													-
													-
													-
Total	4 708	4 528	4 908	7 309	14 962	11 250	11 947	11 040	12 383	8 937	7 376	28 624	127 972

As at year end the community library service grant spend R 100 million or 90 per cent against the adjusted appropriation of R111.3 million ,the expenditure Public works Incentive grant spend R 2 million.On Mass participation sport grant the expenditure was R25,6 million or 97 per cent against the adjusted appropriation of R 27 million.

NORTH WEST: ARTS CULTURE SPORTS AND RECREATION

Annexures to the Annual Financial Statements

ANNEXURE 3B

STATEMENT OF CONTINGENT LIABILITIES AS AT 31 MARCH 2021

NATURE OF LIABILITY	Opening balance 1 April 2020	Liabilities incurred during the year	Liabilities paid/ cancelled/ reduced during the year	Liabilities recoverable (Provide details hereunder)	Closing balance 31 March 2021
	R'000	R'000	R'000	R'000	R'000
Claims against the department					
Breach of contract : Moratiwa Trading v CATA	7 000				7 000
Breach of contract : Moinwe & Sons v CATA	92				92
Breach of contract : DADA transport v ACSR	15		15		-
labour Dispute : Tlhoale v ACSR	3				3
labour Dispute : Sega v ACSR	45				45
labour Dispute : Baepi v ACSR	172				172
Moto vehicle Accident :Marungwana	79				79
Labour Disput :Molefi v ACSR	1 083				1 083
Unlawful arrest:Phakedi V ACSR	1 000		1 000		-
Breach of Contract :Glowing sunset v ACSR		1 315	1 315		-
Negligence :Pro -Active v ACSR		53	53		-
labour Dispute : Mogale v ACSR		52			52
Subtotal	9 489	1 420	2 383	-	8 526
Environmental liability					
					-
Subtotal	-	-	-	-	-
Other					
					-
Subtotal	-	-	-	-	-
TOTAL	9 489	1 420	2 383	-	8 526

referred to the Constitutional Court. The ruling by the Constitutional Court will confirm if the department will be obligated to pay the salary increase in dispute

ANNEXURE 3B (continued)

STATEMENT OF CONTINGENT LIABILITIES AS AT 31 MARCH 2021

Nature of liabilities recoverable		Details of liability and recoverability	Movement during the year	Closing balance 31 March 2021
	R'000		R'000	R'000
				-
Total	-		-	-

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

ANNEXURE 4
CLAIMS RECOVERABLE

GOVERNMENT ENTITY	Confirmed balance outstanding		Unconfirmed balance outstanding		Total		Cash in transit at year end	
	31/03/2021	31/03/2020	31/03/2021	31/03/2020	31/03/2021	31/03/2020	Receipt date up to six (6) working days after year end	Amount
	R'000	R'000	R'000	R'000	R'000	R'000		R'000
DEPARTMENTS								
Cooperative Governance and Traditional affairs (COGTA)				89 491	-	89 491		
National Department of Arts & Culture			2 579	2 579	2 579	2 579		
Department of Health		278		72	278	72		
National Department of Justic & constitutional Development		2			2			
National West Provincial Geographical Name			23		23	-		
					-			
	-	280	2 602	92 142	2 882	92 142		-
OTHER GOVERNMENT ENTITIES								
					-	-		
	-	-	-	-	-	-		
					-	-		
Total	-	280	2 602	92 142	2 882	92 142		

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

ANNEXURE 5
INTER-GOVERNMENT PAYABLES

GOVERNMENT ENTITY	Confirmed balance outstanding		Unconfirmed balance outstanding		Total		Cash in transit at year end	
	31/03/2021	31/03/2020	31/03/2021	31/03/2020	31/03/2021	31/03/2020	Payment date up to six (6) working days before year end	Amount
	R'000	R'000	R'000	R'000	R'000	R'000		R'000
DEPARTMENTS								
Current								
NW: Community Safety and Transport		1 793	273		273	1 793		
South African Police Services		-			-	-		
Nw: Rural ,Environment & agriculture		-			-	-		
Department of social development		-			-	-		
Department of Health	40	852			40	852		
Department of Education		81 885			-	81 885		
Office of the Premier		1 385			-	1 385		
National Department of Justice	*		729	354	729	354		
					-	-		
Subtotal	40	85 915	1 002	354	1 042	86 269		
Non-current								
					-	-		
					-	-		
					-	-		
Subtotal	-	-	-	-	-	-		
Total Departments	40	85 915	1 002	354	1 042	86 269		
OTHER GOVERNMENT ENTITY								
Current								
Auditor General	48	572			48	572		
National School of Government	2		16		18	-		
Telkom	190	200			190	200		
SITA	154	159			154	159		
Klein Marico recreation Centre	19	7			19	7		
Eskom	159	155			159	155		
Mahikeng Local Municipality	40	40			40	40		
Rustenburg Local Municipality	7				7	-		
City of Matlosana Local Municipality	43				43			
Government Printing	13				13			
North west Tourism Board	72				72			
					-	-		
Subtotal	747	1 133	16	-	763	1 133		
Non-current								
					-	-		
					-	-		
					-	-		
Subtotal	-	-	-	-	-	-		
Total Other Government Entities	747	1 133	16	-	763	1 133		
TOTAL INTERGOVERNMENTAL PAYA	787	87 048	1 018	354	1 805	87 402		
I here certify that all only information that should have been included on the register and supporting schedule has been included,the register and the lead schedules have been compare ,casts and cross casted to ensure that they are accurate.								

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

ANNEXURE 6
INVENTORIES

INVENTORIES FOR THE YEAR ENDED 31 MARCH 2020

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

Note	Library books R'000	Insert major category of inventory R'000	Insert major category of inventory R'000	Insert major category of inventory R'000	TOTAL R'000
	227 156	-	-	-	227 156
	4 598				4 598
					-
					-
					-
					-
	231 754	-	-	-	231 754

INVENTORIES FOR THE YEAR ENDED 31 MARCH 2020

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

Note	Insert major category of inventory R'000	Insert major category of inventory R'000	Insert major category of inventory R'000	Insert major category of inventory R'000	TOTAL R'000
	227 156				227 156
					-
					-
					-
					-
					-
	227 156	-	-	-	227 156

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

ANNEXURE 7

Movement in Capital Work-in-Progress

MOVEMENT IN CAPITAL WORK-IN-PROGRESS FOR THE YEAR ENDED 31 MARCH 2021

	Opening balance	Current Year Capital WIP	Ready for use (Asset register) / Contract terminat ed	Closing balance
	R'000	R'000	R'000	R'000
HERITAGE ASSETS	1 709	-	-	1 709
Heritage assets	1 709	-	-	1 709
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	88 917	20 012	(21 813)	87 116
Dwellings	-	-	-	-
Non-residential buildings	-	-	-	-
Other fixed structures	88 917	20 012	(21 813)	87 116
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	-	-	-	-
RECIPES, FORMULAE, PROTOTYPES, DESIGNS, MODELS	-	-	-	-
Recipes, formulae, prototypes, designs, models	-	-	-	-
SERVICES AND OPERATING RIGHTS	-	-	-	-
Services and operating rights	-	-	-	-
TOTAL	90 626	20 012	(21 813)	88 825

MOVEMENT IN CAPITAL WORK-IN-PROGRESS FOR THE YEAR ENDED 31 MARCH 2020

	Opening balance	Prior period errors	Current Year Capital WIP	Ready for use (Asset register) / Contract terminat ed	Closing balance
	R'000	R'000	R'000	R'000	R'000
HERITAGE ASSETS	1 709	-	-	-	1 709
Heritage assets	1 709	-	-	-	1 709
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	59 749	-	56 400	(27 232)	88 917
Dwellings	-	-	-	-	-
Non-residential buildings	-	-	-	-	-
Other fixed structures	59 749	-	56 400	(27 232)	88 917
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	-	-	-	-	-
RECIPES, FORMULAE, PROTOTYPES, DESIGNS, MODELS	-	-	-	-	-
Recipes, formulae, prototypes, designs, models	-	-	-	-	-
SERVICES AND OPERATING RIGHTS	-	-	-	-	-
Services and operating rights	-	-	-	-	-
TOTAL	61 458	-	56 400	(27 232)	90 626

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

ANNEXURE 11
COVID 19 RESPONSE EXPENDITURE
 Per quarter and in total

Expenditure per economic classification	APRIL 2020 R'000	MAY 2020 R'000	JUN 2020 R'000	Subtotal Q1 R'000	JUL 2020 R'000	AUG 2020 R'000	SEPT 2020 R'000	Subtotal Q2 R'000	OCT 2020 R'000	NOV 2020 R'000	DEC 2020 R'000	Subtotal Q3 R'000	JAN 2021 R'000	FEB 2021 R'000	MAR 2021 R'000	Subtotal Q4 R'000	2020/21 TOTAL R'000	2019/20 TOTAL R'000
Compensation of employees				-				-	241	494		735	70	374	358	802	1 537	
Goods services	-	-	2 893	2 893	437	301	204	942	134	-	-	134	36	67	808	911	4 880	-
<i>Please list all the applicable SCOA level 4 items:</i>																		
Property Payments			1 632	1 632	337	231	43	611				-				-	2 243	
INV-Medical Supplies			782	782	100	70	161	331	93			93	36	67	673	776	1 982	
Advertising			297	297				-				-				-	297	
Consumables Supplies				-				-	41			41			33	33	74	
Minor Assets			182	182				-				-				-	182	
Inv Assts for Distribution				-				-				-			102	102	102	
Transfers and subsidies	-	-	-	-	-	-	-	-	-	1 315	-	1 315	-	-	-	-	1 315	-
<i>Please list all the applicable SCOA level 4 items:</i>																		
PROV DA NW MMABANA ARTCUL																		
NORTH WEST ACADEMY OF SPORT				-				-	1 134			1 134				-	1 134	
				-				-	181			181				-	181	
				-				-				-				-		
Expenditure for capital assets	-	-	-	-	-	530	-	530	-	48	-	48	-	-	-	-	578	-
<i>Please list all the applicable SCOA level 4 items:</i>																		
Buildings and other fixed Structures				-	489			489				-				-	489	
Machinery and Equipments				-	41			41	48			48				-	89	
Other expenditure not listed above	-	-	-	-	-	-	89	89	96	-	25	121	-	-	-	-	210	-
<i>Please list all the applicable SCOA level 4 items:</i>																		
Operating Payments				-			89	89	96		25	121				-	210	
				-				-				-				-		
TOTAL COVID 19 RESPONSE EXPENDITURE	-	-	2 893	2 893	437	831	293	1 561	230	1 604	519	2 353	106	441	1 166	1 713	8 520	-



KLEIN MARICO

Recreation centre



Report of the auditor-general to the North West provincial legislature on the Klein Marico Recreation Centre

Report on the audit of the financial statements

Opinion

1. I have audited the financial statements of the Klein Marico Recreation Centre set out on pages 234 to 254, which comprise the statement of financial position as at 31 March 2021, and the statement of financial performance, statement of changes in net assets, and cash flow statement and the statement of comparison of budget and actual amounts for the year then ended, as well as the notes to the financial statements, including a summary of significant accounting policies.
2. In my opinion, the financial statements present fairly, in all material respects, the financial position of the Klein Marico Recreation Centre as at 31 March 2021, and its financial performance and cash flows for the year then ended in accordance with the Standards of Generally Recognised Accounting Practice (Standards of GRAP) and the requirements of the Public Finance Management Act of South Africa 1 of 1999 (PFMA).

Context for the opinion

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

Material uncertainty relating to going concern

6. I draw attention to the matter below. My opinion is not modified in respect of this matter.
7. I draw attention to note 15 of the financial statements, which indicates that the trading entity incurred a loss of R600 265 and that the cash flows from operating activities was also negative. The trading entity's revenue has also significantly decreased over the past three years. Therefore, the entity is mostly dependent on the Department of Arts, Culture, Sports and Recreation to pay most of its expenditure on its behalf. These events and conditions, along with other matters as set forth in note 15, indicate that a material uncertainty exists that may cast significant doubt on the trading entity's ability to continue as a going concern.



Emphasis of matters

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

Irregular expenditure

9. As disclosed in note 17 to the financial statements, irregular expenditure of R19 867 722 from prior years has still not been investigated.

Restatement of corresponding figures

10. As disclosed in note 22 to the financial statements, the corresponding figures for 31 March 2020 were restated as a result of an error in the financial statements of the trading entity at, and for the year ended, 31 March 2021.

Responsibilities of the accounting officer for the financial statements

11. 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.
12. In preparing the financial statements, the accounting officer is responsible for assessing the Klein Marico Recreation Centre'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 there is no realistic alternative but to do so.

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

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

Performance information reporting

15. I was unable to audit the usefulness and reliability of the performance information, as the annual performance report of the trading entity was not prepared as required by section 40(3)(a) of the PFMA.

Report on audit of compliance with legislation

Introduction and scope

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



17. The material findings on compliance with specific matters in key legislation are as follows:

Strategic planning and performance management

18. The strategic plan for 2020-21 was not prepared as required by treasury regulation 5.1.1.
19. The annual performance plan was not prepared, as required by treasury regulation 5.2.1.
20. Quarterly reports were not prepared, as required by treasury regulation 5.3.1.

Consequences management

21. I was unable to obtain sufficient appropriate audit evidence that disciplinary steps were taken against officials who had incurred irregular expenditure as required by section 38(1)(h)(iii) of the PFMA. This was because investigations into irregular expenditure were not performed.

Other information

22. The accounting officer is responsible for the other information. The other information comprises the information included in the annual report. The other information does not include the financial statements and the auditor's report.
23. My opinion on the financial statements and compliance with legislation do not cover the other information and I do not express an audit opinion or any form of assurance conclusion thereon.
24. In connection with my audit, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or my knowledge obtained in the audit, or otherwise appears to be materially misstated.
25. I did not receive the other information prior to the date of this auditor's report. After I receive and read this information, and if I conclude that there is a material misstatement, 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

26. I considered internal control relevant to my audit of the financial statements, reported performance information and compliance with applicable legislation; however, my objective was not to express any form of assurance thereon. The matters reported below are limited to the significant internal control deficiencies that resulted in the findings on the performance information and the non-compliance with legislation included in this report:
 - The oversight by the department did not provide adequate support in order to ensure that the trading entity prepared a strategic plan and annual performance report. This prevented the department from evaluating the performance of the trading entity and resulted in the lack of design and implementation of adequate daily and monthly controls over performance reporting and compliance with legislation.



Auditor General

Rustenburg

30 July 2021



AUDITOR - GENERAL
SOUTH AFRICA

Auditing to build public confidence



Annexure – Auditor-general’s responsibility for the audit

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

Financial statements

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

Communication with those charged with governance

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



KLEIN MARICO RECREATION CENTRE

Annual Financial Statements for the year ended 31 March 2021

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.

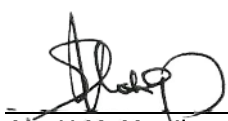
The annual financial statements are prepared in accordance with Generally Recognised Accounting Practice (GRAP) including any interpretations, guidelines and directives issued by the Accounting Standard Board.

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 2021 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 234 to 254, which have been prepared on the going concern basis, were approved by the Accounting Officer on 31 May 2021 and was approved by the Accounting Officer.



Mr. H.M. Metsileng
Accounting Authority

KLEIN MARICO RECREATION CENTRE

Annual Financial Statements for the year ended 31 March 2021

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 2021.

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 -R600 265 (2020: -R561 900)

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. The revenue for the current financial year reduced by 11.4% compared to the 2019/20 and the expenditure for the corresponding period reduced by 8.8% compared to 2019/20. Furthermore the entity had an overall negative 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 COVID-19 Pandemic

The World Health Organisation (WHO) declared the COVID-19 virus outbreaks to be a pandemic. South Africa confirmed its first positive case for COVID-19 on 5 March 2020. Following in the footsteps of other countries who have successfully dealt with the virus, the South African Government has taken stringent steps to contain and/or delay the spread of the virus. One of the steps taken was a national Lockdown pronouncement.

The lockdown procedures have continued during the whole of 2020/21 and has resulted in significant disruption to the entity's operations and the event and conditions created a level of future operational uncertainty. The financial impact of this uncertainty cannot be determined at this stage.

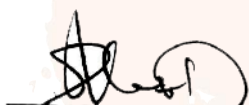
7 Accounting policies

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.

8 Auditors

The Auditor General of South Africa continued in the office as auditors for the entity for 2020/21.

The annual financial statements set out on pages 234 - 254, which have been prepared on the going concern basis, were approved by the Accounting Officer on 31 May 2021, and were signed on its behalf by:

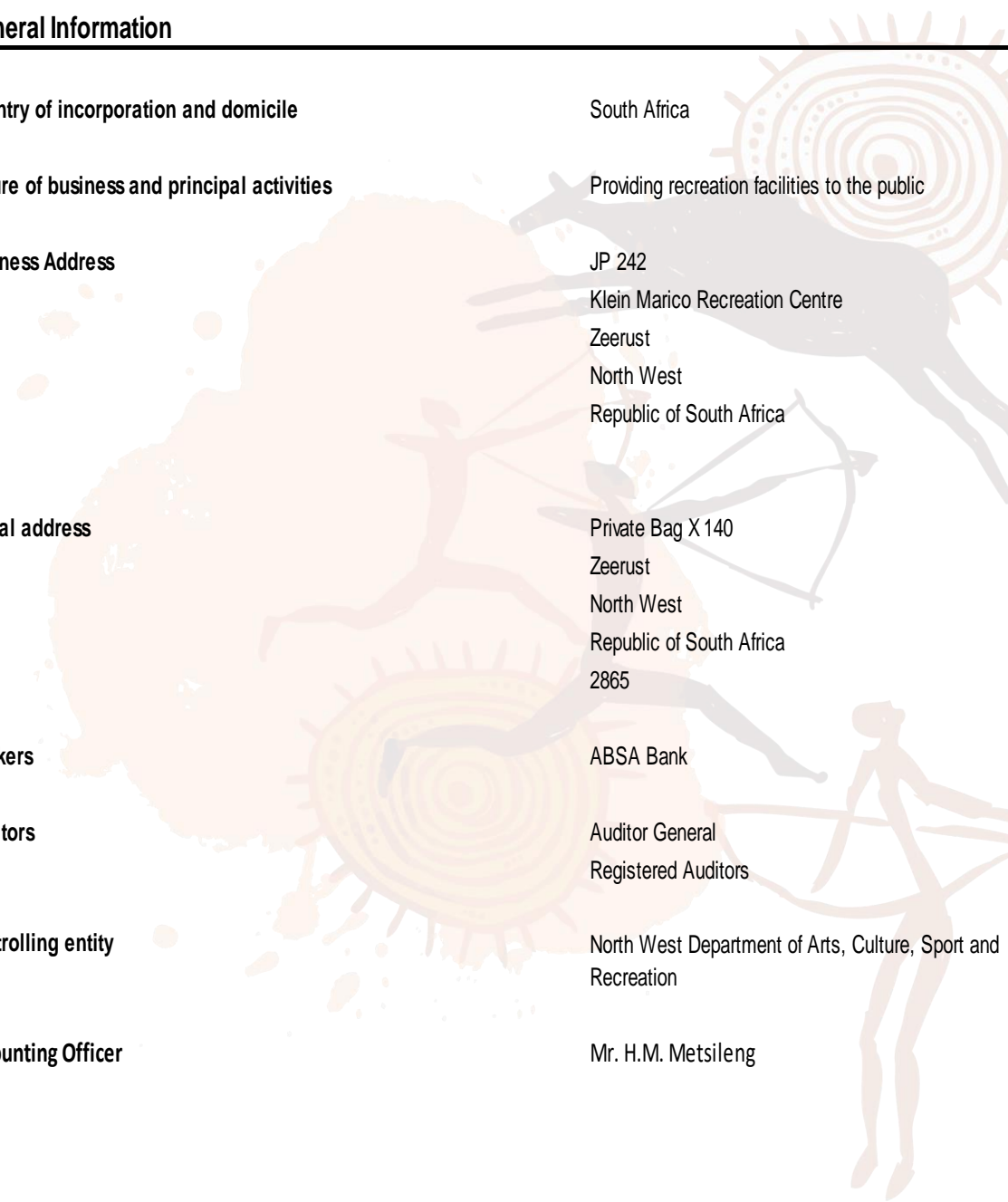


Mr. H.M. Metsile
Accounting Authority

KLEIN MARICO RECREATION CENTRE

Annual Financial Statements for the year ended 31 March 2021

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. H.M. Metsileng

KLEIN MARICO RECREATION CENTRE

Annual Financial Statements for the year ended 31 March 2021

Statement of Financial Position

Figures in Rand	Note(s)	2021	2020 Restated*
Assets			
Current Assets			
Cash and cash equivalents	3	29 832	55 824
Receivables from exchange transactions	4	28 655	49 157
Inventory	5	6 415	4 762
		64 902	109 744
Non-Current Assets			
Property, plant and equipment	6	468 088	697 261
Living resource	7	212 523	311 782
Intangible assets	8	2 169	3 442
		682 780	1 012 485
Total assets		747 683	1 122 229
Equity and Liabilities			
Equity			
Accumulated Surplus/(Deficit)		475 933	1 076 198
Total Equity		475 933	1 076 198
Current liabilities			
Trade payables	9	78 920	44 920
Accruals	10	192 830	1 110
Total liabilities		271 750	46 030
Total equity and liabilities		747 683	1 122 229

KLEIN MARICO RECREATION CENTRE

Annual Financial Statements for the year ended 31 March 2021

Statement of Financial Performance

Figures in Rand	Note(s)	2021	2020 Restated*
Revenue			
Revenue from exchange transactions			
Sales of goods & services	11	22 400	931 713
Other income	11	3 325	11
Total revenue from exchange transactions		25 725	931 724
Revenue from non-exchange transactions			
Transfer revenue			
Services received in kind	11	9 729 313	10 075 270
Total revenue from non-exchange transaction		9 729 313	10 075 270
Total revenue		9 755 038	11 006 994
Expenditure			
Amortisation	8	(1 273)	(1 273)
Depreciation	6	(236 495)	(354 014)
Electricity & Water		(933 107)	(792 969)
Employee Related Costs		(7 226 253)	(7 532 916)
General Expenses	12	(180 561)	(1 135 221)
Security Expenses		(1 678 207)	(1 433 617)
Total expenditure		(10 255 896)	(11 250 011)
Other Gains/(Losses)			
Gain/(Loss) on living resources	7	(99 259)	(318 883)
Gain/(Loss) adj for net realisable value on inventory	5	(148)	-
Surplus/(Deficit) for the year		(600 265)	(561 900)

KLEIN MARICO RECREATION CENTRE

Annual Financial Statements for the year ended 31 March 2021

Statement of Changes in Net Assets

Figures in Rand	Retained Income	Total Equity
Balance at 1 April 2018 as previously reported	912 236	912 236
Prior year adjustments	920 901	920 901
Balance at 1 April 2018 as restated*	1 833 137	1 833 137
Surplus/(Deficit) for the year	(216 403)	(216 403)
Balance at 31 March 2019	1 616 734	1 616 734
Balance at 1 April 2019 as previously reported	1 616 734	1 616 734
Surplus/(Deficit) for the year	(298 348)	(298 348)
Balance at 31 March 2020	1 318 386	1 318 386
Prior year adjustments	(242 188)	(242 188)
Balance at 1 April 2020 as restated*	1 076 198	1 076 198
Surplus/(Deficit) for the year	(600 265)	(600 265)
Balance at 31 March 2021	475 933	475 933

KLEIN MARICO RECREATION CENTRE

Annual Financial Statements for the year ended 31 March 2021

Cash Flow Statement

Figures in Rand	Note(s)	2021	2020
Cashflows from operating activities			
Receipts			
Cash receipts from customers		97 600	1 082 501
Cash paid to suppliers and employees		(116 270)	(1 104 059)
Cash generated from operations			
Finance Cost		-	-
Net Cash flows from operating activities	13	(18 670)	(21 558)
Cash flows from investing activities			
Sale of financial assets		-	-
Purchase of property, plant & equipment		(7 322)	(37 943)
Net cash flows from investing activities		(7 322)	(37 943)
Net increase/(decrease) in cash and cash equivalents		(25 992)	(59 501)
Cash and cash equivalents at the beginning of the year		55 824	115 325
Cash and cash equivalents at end of period	4	29 832	55 824

KLEIN MARICO RECREATION CENTRE

Annual Financial Statements for the year ended 31 March 2021

Statement of Comparison of Budget and Actual Amounts

Budget on Cash Basis

Figures in Rand	Approved Budget	Approved Savings	Final Budget	Actual amounts on comparable basis	Difference between final budget and actual	Reference
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Statement of Financial Performance

Revenue

Revenue from exchange transactions

Sale of goods & services	427 000	-	427 000	22 400	404 600	Note 21
Other income	-	-	-	3 325	(3 325)	

Total revenue from exchange transactions

427 000	-	427 000	25 725	401 275	
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Revenue from non exchange transactions

Government grants & subsidies	11 644 000	-	11 644 000	9 729 313	1 914 687	Note 21
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Total revenue

12 071 000	-	12 071 000	9 755 038	2 315 962	
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Expenditure

Employee related costs	(7 840 000)	-	(7 840 000)	(7 226 253)	(613 747)	Note 21
Electricity & Water	(940 000)	-	(940 000)	(933 107)	(6 893)	
General Expenditure	(860 000)	-	(860 000)	(180 561)	(679 439)	Note 21
Security expenses	(2 004 000)	-	(2 004 000)	(1 678 207)	(325 793)	Note 21

Total expenditure

(11 644 000)	-	(11 644 000)	(10 018 128)	(1 625 872)	
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Net operating receipts/(payments)

427 000	-	427 000	(263 091)	690 091	
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KLEIN MARICO RECREATION CENTRE

Annual Financial Statements for the year ended 31 March 2021

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 and Other Payables

Trade payables are initially measured at fair value plus transaction costs that are directly attributable to the acquisition and are subsequently measured at amortised cost using the effective interest rate method.

1,6 Property, Plant and Equipment

Initial Recognition and Measurement

Property, plant and equipment are tangible non-current assets including infrastructure assets that are held for use in the production or supply of goods or services, rental to others, or for administrative purposes and are expected to be used during more than one year.

Items of property, plant and equipment are recognised as assets when it is probable that future economic benefits or service potential associated with the item will flow to the entity and the cost or fair value of the item can be measured reliably.

Items of property, plant and equipment are initially recognised as assets on acquisition date and are initially recorded at cost where acquired through exchange transactions. However, when items of property, plant and equipment are acquired through non-exchange transactions, those items are initially measured at their fair values as at the date of acquisition.

The cost of an item of property, plant and equipment is the purchase price and other costs directly attributable to bring the asset to the location and condition necessary for it to be capable of operating in the manner intended by the entity. Trade discounts and rebates are deducted in arriving at the cost at which the asset is recognised. The cost also includes the estimated cost of dismantling and removing the asset and restoring the site on which it is operated.

When significant components of an item of property, plant and equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment. These major components are depreciated separately over their useful lives.

Where an item of property, plant and equipment is acquired in exchange for a non-monetary asset or monetary assets or a combination of monetary and non-monetary assets, the asset acquired is initially measured at fair value (the cost). If the acquired item's fair value is not determinable, its deemed cost is the carrying amount of the asset(s) given up.

Subsequent Measurement

Subsequent to initial recognition, items of property, plant and equipment are measured at cost less accumulated depreciation and impairment losses.

Subsequent to initial recognition, certain classes of property, plant and equipment are measured using the revaluation model. Application of the revaluation model results in carrying classes of property, plant and equipment at re-valued amounts. Depreciation for these classes of property, plant and equipment is adjusted proportionately for the revaluation increases and decreases upon revaluation of the items of property, plant and equipment. Revaluation increases/decreases are recognised in the revaluation reserve within the Statement of Changes in Net Assets. Where the revaluation model is applied, it is done so consistently for the entire class of assets.

Subsequent Expenditure

Where the entity replaces parts of an asset, it derecognises the part of the asset being replaced and capitalises the new component.

Depreciation

Depreciation is calculated on the depreciable amount, using the straight-line method over the estimated useful lives of the assets. Components of assets that are significant in relation to the whole asset and that have different useful lives are depreciated separately. The depreciable amount is determined after taking into account an 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.

Item	Depreciation method	Average useful life
Furniture and fixtures	Straight line	10 - 15 years
Motor vehicles	Straight line	10 - 15 years
Office equipment	Straight line	10 - 15 years
IT equipment	Straight line	3 - 5 years

Impairments

The entity tests for impairment where there is an indication that an asset may be impaired. An assessment of whether there is an indication of possible impairment is done at each reporting date. Where the carrying amount of an item of property, plant and equipment is greater than the estimated recoverable amount, it is written down immediately to its recoverable amount and an impairment loss is charged to the Statement of Financial Performance.

An impairment is reversed only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined had no impairment been recognised in the Statement of Financial Performance.

Derecognition

Items of property, plant and equipment are derecognised when the asset is disposed of or when there are no further economic benefits or service potential expected from the use of the asset. The gain or loss arising on the disposal or retirement of an item of property, plant and equipment is determined as the difference between the sales proceeds and the carrying value and is recognised in the Statement of financial Performance.

The entity separately discloses expenditure to repair and maintain property, plant and equipment in the notes to the financial statement (see note 5).

Intangible Assets

An intangible asset is an identifiable non-monetary asset without physical substance. The entity recognises an intangible asset in its Statement of Financial Position only when it is probable that the expected future economic benefits or service potential that are attributable to the asset will flow to the entity and the cost or fair value of the asset can be measured reliably.

Intangible assets are initially recognised at cost.

Where an intangible asset is acquired by the entity for no or nominal consideration, the cost is deemed to be equal to the fair value of that asset on the date acquired.

Where an intangible asset is acquired in exchange for a non-monetary assets or a combination of monetary and non-monetary assets, the asset acquired is initially measured at fair value (the cost). If the acquired item's fair value is not determinable, its deemed cost is the carrying amount of the asset(s) given up.

Subsequent Measurement

Intangible assets are subsequently carried at cost less accumulated amortisation and impairments.

The cost of an intangible asset is amortised over the useful life where that useful life is finite. The amortisation expense on intangible assets with finite lives is recognised in the Statement of Financial Performance in the expense category consistent with the function of the intangible asset.

Intangible assets with indefinite useful lives are not amortised, but are tested for impairment annually, either individually or at the cash generating unit level. The assessment of indefinite life is reviewed annually to determine whether the indefinite life assumption continues to be supportable. If not, the change in useful life from indefinite to finite is made on a prospective basis.

Following initial recognition of the development expenditure as an asset, the cost model is applied requiring the asset to be carried at cost less any accumulated amortisation and accumulated impairment losses. Amortisation of the asset begins when development is complete and the asset is available for use. It is amortised over the period of expected future benefit. Amortisation is recorded in the Statement of Financial Performance in the expense category consistent with the function of the intangible asset. During the period of development, the asset is tested for

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 Intangible Assets

An intangible asset is an identifiable non-monetary asset without physical substance. The entity recognises an intangible asset in its Statement of Financial Position only when it is probable that the expected future economic benefits or service potential that are attributable to the asset will flow to the entity and the cost or fair value of the asset can be measured reliably.

Intangible assets are initially recognised at cost.

Where an intangible asset is acquired by the entity for no or nominal consideration, the cost is deemed to be equal to the fair value of that asset on the date acquired.

Where an intangible asset is acquired in exchange for a non-monetary assets or a combination of monetary and non-monetary assets, the asset acquired is initially measured at fair value (the cost). If the acquired item's fair value is not determinable, its deemed cost is the carrying amount of the asset(s) given up.

Subsequent Measurement

Intangible assets are subsequently carried at cost less accumulated amortisation and impairments.

The cost of an intangible asset is amortised over the useful life where that useful life is finite. The amortisation expense on intangible assets with finite lives is recognised in the Statement of Financial Performance in the expense category consistent with the function of the intangible asset.

Intangible assets with indefinite useful lives are not amortised, but are tested for impairment annually, either individually or at the cash generating unit level. The assessment of indefinite life is reviewed annually to determine whether the indefinite life assumption continues to be supportable. If not, the change in useful life from indefinite to finite is made on a prospective basis.

Following initial recognition of the development expenditure as an asset, the cost model is applied requiring the asset to be carried at cost less any accumulated amortisation and accumulated impairment losses. Amortisation of the asset begins when development is complete and the asset is available for use. It is amortised over the period of expected future benefit. Amortisation is recorded in the Statement of Financial Performance in the expense category consistent with the function of the intangible asset. During the period of development, the asset is tested for impairment annually.

Amortisation and Impairment

Amortisation is charged to write off the cost of intangible assets over their estimated useful lives using the straight-line method.

The annual amortisation rates are based on the following estimated average asset lives:

Item	Depreciation method	Average useful life
Computer Software	Straight line	3 - 5 years

Derecognition

Intangible assets are derecognised when the asset is disposed of or when there are no further economic benefits or service potential expected from the asset. The gain or loss arising on the disposal or retirement of an intangible asset is determined as the difference between the sales proceeds and the carrying value and is recognised in the Statement of Financial Performance.

1,7 Revenue

Revenue from Exchange Transactions

Revenue from exchange transactions refers to revenue that accrues to the entity directly in return for services rendered or goods sold, the value of which approximates the consideration received or receivable, excluding indirect taxes, rebates and discounts.

Recognition

Revenue from exchange transactions is only recognised once all of the following criteria have been satisfied:

- a) The entity retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- b) The amount of revenue can be measured reliably; and
- c) It is probable that the economic benefits or service potential associated with the transaction will flow to the entity and the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Grants, transfers and donations received or receivable are recognised when the resources that have been transferred meet the criteria for recognition as an asset and there is not a corresponding liability in respect of related conditions.

Measurement

An asset that is recognised as a result of a non-exchange transaction is recognised at its fair value at the date of the transfer. Consequently, revenue arising from a non-exchange transaction is measured at the fair value of the asset received, less the amount of any liabilities that are also recognised due to conditions that must still be satisfied.

Where there are conditions attached to a grant, transfer or donation that gave rise to a liability at initial recognition, that liability is transferred to revenue as and when the conditions attached to the grant are met.

Grants without any conditions attached are recognised as revenue in full when the asset is recognised, at an amount equalling the fair value of the asset received.

1,8 Foreign Currency Transaction

Transactions in foreign currencies are initially accounted for at the rate of exchange ruling on the date of the transaction. Exchange differences arising on the settlement of creditors or on reporting of creditors at rates different from those at which they were initially recorded are expensed.

Transactions in foreign currency are accounted for at the spot rate of the exchange ruling on the date of the transaction.

Gains and losses arising on the translation are dealt with in the Statement of Financial Performance in the year in which they occur.

1,9 Irregular Expenditure

Irregular expenditure as defined in section 1 of the Public Finance Act as expenditure other than unauthorised expenditure, incurred in contravention of, or not in accordance with a requirement of any applicable legislation, including provincial legislation providing for procurement procedures. Irregular expenditure is accounted for as expenditure in the Statement of Financial Performance and where recovered subsequently accounted for as revenue in the Statement of Financial Performance.

1,10 Fruitless and Wasteful Expenditure

Fruitless and wasteful expenditure is expenditure that was made in vain and would have been avoided had reasonable care been exercised. Fruitless and wasteful expenditure is accounted for as expenditure in the Statement of Financial Performance and is disclosed as such in the notes to the annual financial statements and where recovered, it is subsequently accounted for as revenue in the Statement of Financial Performance.

1,11 Events after Reporting Date

Events after the reporting date are those events, both favourable and unfavourable, that occur between the reporting date and the date when the financial statements are authorised for issue. Two types of events can be identified:

- those that provide evidence of conditions that existed at the reporting date (adjusting events after the reporting date); and
- those that are indicative of conditions that arose after the reporting date (non-adjusting events after the reporting date).

The entity will adjust the amounts recognised in the financial statements to reflect adjusting events after the reporting date once the event has occurred.

the entity will disclose the nature of the event and an estimate of its financial effect or a statement that such estimate cannot be made in respect of all material non-adjusting events, where non-disclosure could influence the economic decisions of users taken on the basis of the financial statements.

1,12 Related Parties

The entity has processes and controls in place to aid in the identification of related parties. A related party is a person or an entity with the ability to control or jointly control the other part or exercise significant influence over the other party, or vice versa, or an entity that is subject to common control, or joint control.

Related party relationships where control exists are disclosed regardless of whether any transactions took place between the parties during the reporting period.

Where transactions occurred between the entity and any one or more related parties, and those transactions were not within:

- normal supplier and/or client/recipient relationships on terms and conditions no more or less favourable than those which it is reasonable to expect the entity to have adopted if dealing with that individual entity or person in the same circumstances; and
- terms and conditions within the normal operating parameters established by the reporting entity's legal mandate;

Further details about those transactions are disclosed in the notes to the financial statements.

Information about such transactions is disclosed in the financial statements.

Management are those persons responsible for planning, directing and controlling the activities of the entity, including those charged with the governance of the entity in accordance with legislation, in instances where they are required to perform

KLEIN MARICO RECREATION CENTRE

Annual Financial Statements for the year ended 31 March 2021

Notes to the Annual Financial Statements

Figures in Rand

2021 2020

2 New standards and interpretations

Standards and interpretations not yet effective or relevant

The following standards and interpretations have been published and are mandatory for the entity's accounting periods beginning on or after 1 April 2021 or later periods but are not relevant to its operations:

Standard/Interpretation:	Effective Date: Years beginning on or after	Expected Impact
GRAP 104 (amended): Financial Instruments	1 April 2009	Relevant
Directive 14: The application of Standards of GRAP by Public Entities that apply IFRS Standards	1 April 2021	Not relevant
Guideline: Guideline on Accounting for Landfill Sites	1 April 2009	Not relevant
GRAP 32: Service Concession Arrangements: Grantor	1 April 2021	Not relevant
GRAP 108: Statutory Receivables	1 April 2021	Not relevant
GRAP 109: Accounting by Principals and Agents	1 April 2021	Not relevant
IGRAP 17: Service Concession Arrangements where a Grantor Controls a Significant Residual Interest in an	1 April 2021	Not relevant

3 Cash and cash equivalents

Cash and cash equivalents consist of:
Bank balances

29 832 55 824

4 Receivables from exchange transactions

Trade receivables from exchange transactions
Provision for Doubtful Debts
Payables with debit balances
Trade receivables from non-exchange transactions

28 789 28 691
(600) -
466 466
- 20 000
28 655 49 157

5 Inventory

Consumables at cost
Adjustment for net realisable value

6 563 4 762
(148) -
6 415 4 762

6 Property, Plant & Equipment

	2021			2020		
	Cost/Valuation	Accumulated depreciation and accumulated impairment	Carrying value	Cost/Valuation	Accumulated depreciation and accumulated impairment	Carrying value
Plant & Machinery	287 754	(240 900)	46 853	280 431	(225 262)	55 170
Furniture & Fixtures	2 562 096	(2 221 430)	340 666	2 562 096	(2 046 763)	515 333
Motor Vehicles	141 645	(141 645)	-	141 645	(141 645)	-
Office Equipment	1 181 333	(1 100 764)	80 569	1 181 333	(1 054 575)	126 758
Emergency Equipment	1 433	(1 433)	-	1 433	(1 433)	-
Total	4 174 260	(3 706 172)	468 088	4 166 938	(3 469 677)	697 261

Reconciliation of Property, Plant & Equipment - 31 March 2021

	Opening Balance	Additions	Disposals	Depreciation	Impairment	Total
Plant & Machinery	55 170	7 322	-	(15 639)	-	46 853
Furniture & Fixtures	515 333	-	-	(174 667)	-	340 666
Motor Vehicles	0	-	-	-	-	0
Office Equipment	126 758	-	-	(46 189)	-	80 569
Emergency Equipment	-	-	-	-	-	-
	697 261	7 322	-	(236 495)	-	468 088

Reconciliation of Property, Plant & Equipment - 31 March 2020

	Opening Balance	Additions	Disposals	Depreciation	Impairment	Total
Plant & Machinery	36 637	32 944	-	(14 411)	-	55 170
Furniture & Fixtures	758 440	-	-	(243 107)	-	515 333
Motor Vehicles	45 601	-	-	(45 601)	-	0
Office Equipment	172 654	4 999	-	(50 895)	-	126 758
Emergency Equipment	-	-	-	-	-	-
	1 013 332	37 943	-	(354 014)	-	697 261

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.

Expenditure incurred to repair and maintain property, plant & equipment

Plant & Machinery	32 824	-
Furniture & Fixtures	-	-
Motor Vehicles	-	21 290
Office Equipment	-	-
Emergency Equipment	-	-
Tools	-	-
	32 824	21 290

7 Living Resources

	2021			2020		
	Cost/Valuation	Accumulated depreciation	Carrying value	Cost/Valuation	Accumulated depreciation	Carrying value
Living resources	212 523	-	212 523	311 782	-	311 782

Reconciliation of living resources - 2021

	Opening balance	Gains or losses arising from changes in fair values	Total
Living resources	311 782	(99 259)	212 523

Reconciliation of living resources - 2020

	Opening balance	Gains or losses arising from changes in fair values	Total
Living resources	630 655	(318 873)	311 782

8 Intangible Assets

	2021			2020		
	Cost/Valuation	Accumulated amortisation and accumulated impairment	Carrying value	Cost/Valuation	Accumulated amortisation and accumulated impairment	Carrying value
Computer software	12 600	(10 431)	2 169	12 600	(9 158)	3 442

Reconciliation of Intangible Assets - 31 March 2021

	Opening Balance	Additions	Disposals	Amortisation	Impairment	Total
Computer software	3 442	-	-	(1 273)	-	2 169

Reconciliation of Intangible Assets - 31 March 2020

	Opening Balance	Additions	Disposals	Amortisation	Impairment	Total
Computer software	4 715	-	-	(1 273)	-	3 442

9 Payables from exchange transactions

Income Received in Advanced	78 400	44 400
Supplier control	(114)	(114)
Payables with debit balances transferred to receivables	466	466
VAT payable	168	168
	<u>78 920</u>	<u>44 920</u>

10 Accruals

Accruals	<u>192 830</u>	<u>1 110</u>
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11 Revenue

Revenue from exchange transactions

Sale of goods & services

Centre accommodation Hall Kitchen	800	154 233
Accommodation Chalets	17 000	133 300
Day visitors	4 600	11 980
Camping	-	100
Meals	-	539 660
Halls board rooms conf facilities	-	92 440
	<u>22 400</u>	<u>931 713</u>

Other Income

Donations	2 918	-
Interest income	117	11
Sundry income	289	-
	<u>3 325</u>	<u>11</u>

Revenue from non-exchange transactions

Services received in kind	9 729 313	10 075 270
	<u>9 729 313</u>	<u>10 075 270</u>

12 General Expenditure

Bank charges	7 565	41 598
Booking refund	3 000	1 000
Casual salaries	-	36 004
Cleaning	4 295	30 348
Computer expenses	-	500
Fuel & oil	2 036	13 590
Bad debts	600	-
Insurance	-	38 264
Interest paid	2 232	884
Kitchen groceries	-	118 938
Motor vehicle expenditure	62 790	104 978
Printing & Stationery	11 263	13 492
Repairs & maintenance	35 244	592 893
Staff uniform	-	7 076
Subscription	12 244	49 125
Telephone	39 292	66 353
Travel & Accommodation	-	20 180
	<u>180 561</u>	<u>1 135 221</u>

13 Cash generated from/(used in) operations

Profit/(Loss)	(600 265)	(561 900)
Adjustments for:		
Depreciation and amortisation	237 768	355 287
Loss on living resources	99 259	318 883
Loss on net realisable value	148	-
Provision for doubtful debts	600	-
Changes in working capital:		
Inventories	(1 801)	15 095
Receivables from exchange transactions	19 902	68 243
Payables from exchange transactions	225 720	(217 165)
	<u>(18 670)</u>	<u>(21 557)</u>

14 Related parties

Relationships	
Controlling entity	Department of Arts, Culture, Sports & Recreation
Members of Management	
Mr. H.M. Metsileng	Acting Head of Department: Arts, Culture, Sports and Recreation

Donkervlei Recreation Centre	Trading Entity of ACSR
Provincial Heritage Association	Public Entity of ACSR
Mmabana Arts, Culture and Sport Foundation	Public Entity of ACSR
North West Development Corporation	Public Entity of DEDECT
All Provincial Departments	

Related party transactions

Income resulting from expenditure paid for by ACSR

Sale of goods and rendering of services	27 200	177 260
Services received in kind	9 722 133	10 075 270
	<u>9 749 333</u>	<u>10 252 530</u>

Expenditure paid for by the Department of Arts, Culture, Sport & Recreation

Electricity & water	883 489	812 782
Fleet expenditure	62 790	104 978
Printing	11 245	13 364
Salaries of permanent staff of the entity paid by ACSR	7 226 253	7 532 916
Security expenses	1 538 356	1 611 230
	<u>9 722 133</u>	<u>10 075 270</u>

The following accrual amounts have been included in expenditure but is not reflected in the above amounts:

Electricity & water	52 020	170
Printing	959	940
Security expenses	139 851	-
	<u>192 830</u>	<u>1 110</u>

The following transactions relate to prior period accruals that have been paid during the current year:

Eskom May 2018	113 948	-
Interest on overdue accounts	718	-
Eskom March 2020	170	-
Altron	940	-
	<u>115 776</u>	<u>-</u>

15 Going concern

The financial statements have been prepared on the basis of accounting policies applicable to a going concern since the entity expects to receive financial support from the Department of Arts, Culture, 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 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 revenue for the current financial year reduced by 7.6% compared to 2019/20. Furthermore, the entity had an overall negative cash flow from operating activities and incurred a nett loss of R600 265 . The asset/liability ratio is favourable (24%) but the creditors represents 442% of the cash and cash equivalents.

The COVID-19 lockdown had an influence on the income to be generated for 2020/21 due to the fact that there was a decline in booking of conferences and accommodation. There was a reduction of 97.6% in own income due to the COVID-19 lockdown.

Management performed a going concern assessment and did not identify any indicators that the entity is not a going concern. These included reviews of cash flows, terms with suppliers and availability of cash resources into the future and support from the Executive Authority which is still active. The entity will receive services received in kind from the Department of Arts, Culture, Sports and Recreation in the form of payments made on behalf of the entity to ensure that the entity continues in its present form.

16 Fruitless and wasteful expenditure

Opening balance	935	51
Add: Fruitless and wasteful expenditure - current year	2 232	884
Less: Condoned or written off by relevant authority		-
Less: transfer to receivables for recovery - not condoned		-
Closing balance	<u>3 167</u>	<u>935</u>

The fruitless and wasteful expenditure incurred and reported above resulted from overdue accounts as well as an overdraft with the bank.

17 Irregular expenditure

Opening balance	19 867 722	18 870 926
Add: irregular expenditure discovered in the current year relating to prior year		150 400
Add: irregular expenditure - current year	-	846 396
Less: condoned or written off by relevant authority	-	-
Less: transfer to receivables for recovery	-	-
Closing balance	<u>19 867 722</u>	<u>19 867 722</u>
Details of irregular expenditure - current year		
Current year	-	846 396
Irregular expenditure discovered in the current year relating to prior year	-	150 400
	-	<u>996 796</u>

18 Contingencies

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

19 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

	2021	2020
Receivables from exchange transactions	28 655	49 157
Inventory	6 415	4 762
Cash and cash equivalents	29 832	55 824
Payables from exchange transactions	271 750	46 030

Financial assets by category

Receivable from exchange transactions	28 655	49 157
Inventory	6 415	4 762
Cash and cash equivalents	29 832	55 824
	<u>64 902</u>	<u>109 744</u>

Financial liabilities by category

Payables from exchange transactions	78 920	44 920
Accruals	192 830	1 110
	<u>271 750</u>	<u>46 030</u>

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.

20 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.

21 Actual vs Budgets

The budget is approved on a cash basis by functional classification. The approved budget covers the period from 1 april 2020 to 31 March 2021. 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

Management budgeted a decrease of 60% from prior year income due to COVID-19, but the income decreased even more than expected with the lockdown arrangements that were in place.

Employee related costs

Budgeted for an increase in salaries which did not take place as well as additional posts that were not filled.

General Expenses

The difference is mostly due to maintenance budgeted for the year, but unfortunately the entity is still waiting on Department of Public Works to perform the necessary maintenance.

Security expenses

Management budgeted for an increase in the number of security guards in the current year as a result of theft taking place, however due to the delays in tender processes the appointment process is still unfolding.

22 Prior Period Errors

Management has overhauled the asset register during the 2020/21 Financial year, further building on its prior year's attempts to improve PPE out of years- worth of findings and qualification. Pending the verification process, and the finalisation of the asset register, management identified assets that were previously incorrectly captured on the asset register as stolen despite them been in fair operational health. These assets have since been restated and impacts on their respective depreciation and impairment retrospectively considered. Management had to also re-estimate useful lives of the affected assets. Further details of other errors are included in the asset register and is available on request. The resulting effects of the aforementioned are conveniently set out below;

**The correction of the error results
in adjustments as follows:**

Increase Cost (Plant and Machinery)	25 945
Decrease Cost (Plant and Machinery)	(384)
Decrease Accumulated Depreciation (Plant and Machinery)	13 035
Decrease Accumulated Impairment (Plant and Machinery)	2 544
Increase in Accumulated Depreciation (Furniture & Fittings)	(326 786)
Increase Accumulated Impairment (Furniture & Fittings)	(1 012)
Decrease Accumulated Depreciation (Office Equipment)	10 434
Decrease Accumulated Impairment (Office Equipment)	34 025
Net increase in accumulated (deficit)/loss	<u>(242 199)</u>

Change in Estimate

The useful lives of certain property, plant and equipment were estimated in the 2020/21 financial year. An investigation that was conducted by management in the prior year's Fixed Asset Register revealed that no annual re-assessment of useful lives were conducted by the entity in the prior years as required by GRAP 17. This has resulted in the over-depreciation of certain assets into negative carrying amounts and assets that were carried at zero values however still active. In addressing this prior year error, management conducted an asset verification process in which useful lives of certain property, plant and equipment were re-estimated. Management is however confident that no change in accounting policies were necessary given that majority of the assets were in-fact depreciated in terms of the current policy. The asset's useful lives that had to be re-estimated and extended were of exceptional cases, e.g. assets that were lightly used relative to the accounting policy, and thus management is of the opinion that the resulting change in the useful lives does not necessarily warrant a change in policy but rather is reflective of exceptional cases of light use of assets.

Interest on outstanding Debt

Increase in Accounts Receivable	11
Increase in Accumulated Surplus/(Deficit)	(11)

Irregular expenditure

Increase in opening balance for 2019/20	150 400
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The opening balances for the 2018/19 irregular expenditures has been restated but has no effect on accumulated profit/loss



DONKERVLIET

Recreation centre



Report of the auditor-general to the North West provincial legislature on the Donkervliet Recreation Centre

Report on the audit of the financial statements

Opinion

1. I have audited the financial statements of the Donkervliet Recreation Centre set out on pages 265 to 280, which comprise the statement of financial position as at 31 March 2021, and the statement of financial performance, statement of changes in net assets, cash flow statement and the statement of comparison of budget and actual amounts for the year then ended, as well as the notes to the financial statements, including a summary of significant accounting policies.
2. In my opinion, the financial statements present fairly, in all material respects, the financial position of the Donkervliet Recreation Centre as at 31 March 2021, and its financial performance and cash flows for the year then ended in accordance with the Standards of Generally Recognised Accounting Practice (Standards of GRAP) and the requirements of the Public Finance Management Act of South Africa 1 of 1999 (PFMA).

Basis for the opinion

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

Material uncertainty relating to going concern

6. I draw attention to the matter below. My opinion is not modified in respect of this matter.
7. I draw attention to note 14 of the financial statements, which indicate that the trading entity had an accumulated deficit of R1 045 077 and the current liabilities exceeded the current assets by R80 360. The trading entity also did not generate any income in both the current and prior years and is thus fully dependent on the Department Arts, Culture, Sports and Recreation to pay for all the operational expenditure. These events and conditions, along with other matters as set forth in note 14, indicate that a material uncertainty exist that may cast significant doubt on the trading entity's ability to continue as a going concern.



Emphasis of matter

Irregular expenditure

8. As disclosed in note 16 to the financial statements, irregular expenditure of R149 513 from prior years was not investigated.

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 Donkervliet Recreation Centre'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 there is no realistic alternative but to do so.

Auditor-general's responsibilities 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 ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.
12. A further description of my responsibilities for the audit of the financial statements is included in the annexure to this auditor's report.

Performance information reporting

13. I was unable to audit the usefulness and reliability of the performance information, as the annual performance report of the trading entity was not prepared as required by section 40(3)(a) of the PFMA.

Report on audit of compliance with legislation

Introduction and scope

14. In accordance with the PAA and the general notice issued in terms thereof, I have a responsibility to report material findings on the compliance of the trading entity with specific matters in key legislation. I performed procedures to identify findings but not to gather evidence to express assurance.
15. The material findings on compliance with specific matters in key legislation are as follows:

Financial statements

16. The financial statements submitted for auditing were not prepared in accordance with the prescribed financial reporting framework and were not supported by full and proper records as required by section 40(1)(a) and (b) of the PFMA. Material misstatements of accruals, related parties and the statement of comparison of budget and actual amounts identified by the



auditors in the submitted financial statement were corrected and the supporting records were provided subsequently, resulting in the financial statements receiving an unqualified opinion.

Strategic planning and performance management

17. The strategic plan for 2020-21 was not prepared, as required by treasury regulation 5.1.1.
18. The annual performance plan was not prepared, as required by treasury regulation 5.2.1.
19. Quarterly reports were not prepared, as required by treasury regulation 5.3.1.

Consequence management

20. 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

21. The accounting officer is responsible for the other information. The other information comprises the information included in the annual report. The other information does not include the financial statements and the auditor's report thereon.
22. My opinion on the financial statements and findings on compliance with legislation do not cover the other information and I do not express an audit opinion or any form of assurance conclusion thereon.
23. In connection with my audit, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or my knowledge obtained in the audit, or otherwise appears to be materially misstated.
24. I did not receive the other information prior to the date of this auditor's report. After I receive and read this information, and if I conclude that there is a material misstatement, 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

25. I considered internal control relevant to my audit of the financial statements, reported performance information and compliance with applicable legislation; however, my objective was not to express any form of assurance thereon. The matters reported below are limited to the significant internal control deficiencies that resulted in the findings on the performance information reporting and compliance with legislation included in this report:
 - The oversight by the department did not provide adequate support in order to ensure that the trading entity prepared a strategic plan and annual performance report to assist the entity with performance information. This prevented the department from evaluating the performance of the trading entity and resulted in the lack of the design and implementation of adequate daily and monthly controls over performance reporting and compliance with legislation.
 - The financial statements were not submitted to the internal audit and audit committee for their review and inputs.



Auditor General

Rustenburg

30 July 2021



AUDITOR - GENERAL
SOUTH AFRICA

Auditing to build public confidence



Annexure – Auditor-general’s responsibility for the audit

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

Financial statements

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

Communication with those charged with governance

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



DONKERVLIET RECREATION CENTRE

Annual Financial Statements for the year ended 31 March 2021

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 2021 and, in light of this review and the current financial position, she 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 265 to 280, which have been prepared on the going concern basis, were approved by the Accounting Officer on 31 May 2021 and was approved by the Accounting Officer.



Mr. H.M. Metsileng
Accounting Authority

DONKERVLIET RECREATION CENTRE

Annual Financial Statements for the year ended 31 March 2021

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 2021.

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 (R212 492) (2020: R137 415)

2 Review of financial results and activities

The annual financial statements have been prepared in accordance with Standards of Generally Recognised Accounting Practice (GRAP) and the requirements of the Public Finance Management Act (Act 1 of 1999). The accounting policies have been applied consistently compared to the prior year.

Full details of the financial position, results of operations and cash flows of the entity are set out in these annual financial statements.

3 Controlling entity

The entity's controlling entity is the Department of Arts, Culture, Sports and Recreation. The Department of Arts, Culture, Sports and Recreation is incorporated in the Republic of South Africa.

4 Events after the reporting period

The Accounting Officer is not aware of any material event which occurred after the reporting date and up to the date of this report.

5 Going concern

The Accounting Officer believes that the entity has adequate financial resources to continue in operation for the foreseeable future and accordingly the annual financial statements have been prepared on a going concern basis. The Accounting Officer has satisfied herself that the entity is in a sound financial position and that it has access to sufficient funding to meet its foreseeable cash requirements.

The Accounting Officer draws attention to the fact that at 31 March 2021, the entity had an accumulated deficit of

R1 045 077 and that the entity's assets exceeds total liabilities by R80 360, however 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 COVID-19 Pandemic

The World Health Organisation (WHO) declared the COVID-19 virus outbreak to be a pandemic. South Africa confirmed its first positive case for COVID-19 on 5 March 2020. Following in the footsteps of other countries who have successfully dealt with the virus, the South African Government has taken stringent steps to contain and/or delay the spread of the virus. One of the steps taken was a national Lockdown pronouncement.

The lockdown procedures have continued during the whole of 2020/21 and has resulted in significant disruption to the entity's operations and the event and conditions created a level of future operational uncertainty. The financial impact of this uncertainty cannot be determined at this stage.

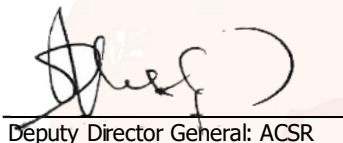
7 Accounting policies

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.

8 Auditors

The Auditor General of South Africa continued in the office as auditors for the entity for 2020/21.

The annual financial statements set out on pages 265 - 280, which have been prepared on the going concern basis, were approved by the Accounting Officer on 31 May 2021, and were signed on its behalf by:

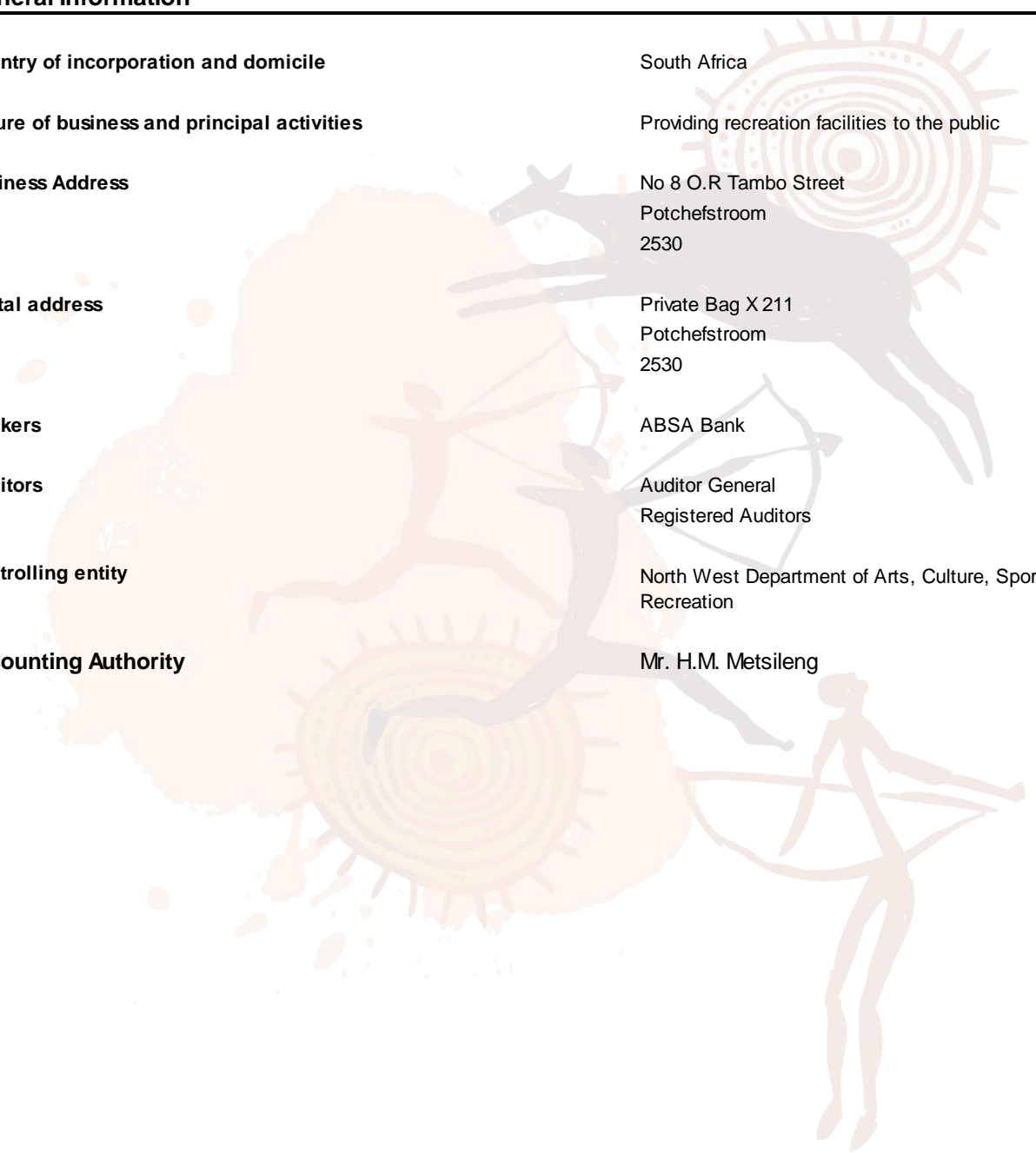


Deputy Director General: ACSR

DONKERVLIET RECREATION CENTRE

Annual Financial Statements for the year ended 31 March 2021

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. H.M. Metsileng

DONKERVLIET RECREATION CENTRE

Annual Financial Statements for the year ended 31 March 2021

Statement of Financial Position

Figures in Rand	Note(s)	2021	2020 Restated*
Assets			
Current Assets			
Cash and cash equivalents	3	86 174	88 840
Receivables from exchange transactions	4	-	-
		86 174	88 840
Non-Current Assets			
Property, plant and equipment	5	177 499	237 664
Other financial assets	6	17 690	-
		195 189	237 664
Total assets		281 363	326 503
Equity and Liabilities			
Equity			
Reserves	7	1 125 437	1 125 437
Accumulated Loss		(1 045 077)	(832 584)
Total Equity		80 360	292 853
Current liabilities			
Trade payables	8	-	33 651
Accruals	9	201 003	-
Total liabilities		201 003	33 651
Total equity and liabilities		281 363	326 503

DONKERVLIET RECREATION CENTRE

Annual Financial Statements for the year ended 31 March 2021

Statement of Financial Performance

Figures in Rand	Note(s)	2021	2020 Restated*
Revenue			
Services received in kind	10	5 667 626.30	6 063 376.54
Total Revenue		5 667 626.30	6 063 376.54
Expenditure			
Employee related costs	11	3 404 066.97	3 533 744.50
Bank charges	11	2 666.00	1 749.00
Depreciation and amortisation	5	60 164.65	55 422.91
Electricity & Water	11	1 187.00	-
Other expenditure	11	-	-
Security expenses	11	2 412 034.56	2 335 044.95
Total expenditure		5 880 119.18	5 925 961.36
Profit/(Loss) for the year		(212 492.88)	137 415.18

DONKERVLIET RECREATION CENTRE

Annual Financial Statements for the year ended 31 March 2021

Statement of Changes in Net Assets

Figures in Rand	Revaluation Reserve	Accumulated Loss	Total Equity
Balance at 1 April 2018 (as previously reported)	1 125 437	(1 005 245)	120 192
Prior year adjustments	-	(509 184)	(509 184)
Balance at 1 April 2018 as restated*	1 125 437	(1 514 429)	(388 992)
Surplus/(Deficit) for the year	-	(1 115 805)	(1 115 805)
Balance at 31 March 2019 (as previously reported)	1 125 437	(2 630 234)	(1 504 797)
Prior year adjustments	-	558 857	
Balance at 1 April 2019 as restated	1 125 437	(2 071 379)	(1 504 797)
Surplus/(Deficit) for the year	-	282 383	282 383
Balance at 31 March 2020	1 125 437	(1 788 996)	(1 222 414)
Prior year adjustments	-	956 412	956 412
Balance at 1 April 2020 as restated	1 125 437	(832 584)	(266 002)
Surplus/(Deficit) for the year	-	(212 493)	(212 493)
Balance at 31 March 2021	1 125 437	(1 045 077)	(1 434 907)

DONKERVLIET RECREATION CENTRE

Annual Financial Statements for the year ended 31 March 2021

Cash Flow Statement

Figures in Rand	Note(s)	2021	2020
Cashflows from operating activities			
Receipts			
Cash receipts from customers		-	-
Cash paid to suppliers and employees		(2 666)	(1 749)
Cash generated from operations			
Finance Cost		-	-
Net Cash flows from operating activities	12	(2 666)	(1 749)
Cash flows from investing activities			
Sale of financial assets		-	-
Purchase of non current assets		-	-
Net cash flows from investing activities		-	-
Net increase/(decrease) in cash and cash equivalents		(2 666)	(1 749)
Cash and cash equivalents at the beginning of the year		88 840	90 589
Cash and cash equivalents at end of period	4	86 174	88 840

DONKERVLIET RECREATION CENTRE

Annual Financial Statements for the year ended 31 March 2021

Statement of Comparison of Budget and Actual Amounts

Budget on Cash Basis						
Figures in Rand	Approved Budget	Approved Savings	Final Budget	Actual amounts on comparable basis	Difference between final budget and actual	Reference
Statement of Financial Performance						
Revenue						
Revenue from exchange transactions						
Sale of goods & services	-	-	-	-	-	
Other income	-	-	-	-	-	
Total revenue from exchange transactions	-	-	-	-	-	
Revenue from non exchange transactions						
Government grants & subsidies	5 835 000	-	5 835 000	5 667 626	167 374	Note 21
Total revenue	5 835 000	-	5 835 000	5 667 626	167 374	
Expenditure						
Employee related costs	(3 410 000)	-	(3 410 000)	(3 404 067)	(5 933)	Note 21
General Expenditure	(3 000)	-	(3 000)	(3 853)	853	Note 21
Security expenses	(2 422 000)	-	(2 422 000)	(2 412 035)	(9 965)	Note 21
Total expenditure	(5 835 000)	-	(5 835 000)	(5 819 955)	(15 045)	
Net operating receipts/(payments)	-	-	-	(152 328)	152 328	

DONKERVLIET RECREATION CENTRE

Annual Financial Statements for the year ended 31 March 2021

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.

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.

1,6 Property, Plant and Equipment

Initial Recognition and Measurement

Property, plant and equipment are tangible non-current assets including infrastructure assets that are held for use in the production or supply of goods or services, rental to others, or for administrative purposes and are expected to be used during more than one year.

Items of property, plant and equipment are recognised as assets when it is probable that future economic benefits or service potential associated with the item will flow to the entity and the cost or fair value of the item can be measured reliably.

Items of property, plant and equipment are initially recognised as assets on acquisition date and are initially recorded at cost where acquired through exchange transactions. However, when items of property, plant and equipment are acquired through non-exchange transactions, those items are initially measured at their fair values as at the date of acquisition.

The cost of an item of property, plant and equipment is the purchase price and other costs directly attributable to bring the asset to the location and condition necessary for it to be capable of operating in the manner intended by the entity. Trade discounts and rebates are deducted in arriving at the cost at which the asset is recognised. The cost also includes the estimated cost of dismantling and removing the asset and restoring the site on which it is operated.

When significant components of an item of property, plant and equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment. These major components are depreciated separately over their useful lives.

Where an item of property, plant and equipment is acquired in exchange for a non-monetary asset or monetary assets or a combination of monetary and non-monetary assets, the asset acquired is initially measured at fair value (the cost). If the acquired item's fair value is not determinable, its deemed cost is the carrying amount of the asset(s) given up.

Subsequent Measurement

Subsequent to initial recognition, items of property, plant and equipment are measured at cost less accumulated depreciation and impairment losses.

Subsequent to initial recognition, certain classes of property, plant and equipment are measured using the revaluation model. Application of the revaluation model results in carrying classes of property, plant and equipment at re-valued amounts. Depreciation for these classes of property, plant and equipment is adjusted proportionately for the revaluation increases and decreases upon revaluation of the items of property, plant and equipment. Revaluation increases/decreases are recognised in the revaluation reserve within the Statement of Changes in Net Assets. Where the revaluation model is applied, it is done so consistently for the entire class of assets.

Subsequent Expenditure

Where the entity replaces parts of an asset, it derecognises the part of the asset being replaced and capitalises the new component.

Depreciation

Depreciation is calculated on the depreciable amount, using the straight-line method over the estimated useful lives of the assets. Components of assets that are significant in relation to the whole asset and that have different useful lives are depreciated separately. The depreciable amount is determined after taking into account an 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:

Item	Depreciation method	Average useful life
Furniture and fixtures	Straight line	10 - 15 years
Motor vehicles	Straight line	10 - 15 years
Office equipment	Straight line	10 - 15 years
IT equipment	Straight line	3 - 5 years

Impairments

The entity tests for impairment where there is an indication that an asset may be impaired. An assessment of whether there is an indication of possible impairment is done at each reporting date. Where the carrying amount of an item of property, plant and equipment is greater than the estimated recoverable amount, it is written down immediately to its recoverable amount and an impairment loss is charged to the Statement of Financial Performance.

An impairment is reversed only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined had no impairment been recognised in the Statement of Financial Performance.

Derecognition

Items of property, plant and equipment are derecognised when the asset is disposed of or when there are no further economic benefits or service potential expected from the use of the asset. The gain or loss arising on the disposal or retirement of an item of property, plant and equipment is determined as the difference between the sales proceeds and the carrying value and is recognised in the Statement of Financial Performance.

The entity separately discloses expenditure to repair and maintain property, plant and equipment in the notes to the financial statement (see note 5).

1.7 Intangible Assets

An intangible asset is an identifiable non-monetary asset without physical substance. The entity recognises an intangible asset in its Statement of Financial Position only when it is probable that the expected future economic benefits or service potential that are attributable to the asset will flow to the entity and the cost or fair value of the asset can be measured reliably.

Intangible assets are initially recognised at cost.

Where an intangible asset is acquired by the entity for no or nominal consideration, the cost is deemed to be equal to the fair value of that asset on the date acquired.

Where an intangible asset is acquired in exchange for a non-monetary assets or a combination of monetary and non-monetary assets, the asset acquired is initially measured at fair value (the cost). If the acquired item's fair value is not determinable, its deemed cost is the carrying amount of the asset(s) given up.

Subsequent Measurement

Intangible assets are subsequently carried at cost less accumulated amortisation and impairments.

The cost of an intangible asset is amortised over the useful life where that useful life is finite. The amortisation expense on intangible assets with finite lives is recognised in the Statement of Financial Performance in the expense category consistent with the function of the intangible asset.

Intangible assets with indefinite useful lives are not amortised, but are tested for impairment annually, either individually or at the cash generating unit level. The assessment of indefinite life is reviewed annually to determine whether the indefinite life assumption continues to be supportable. If not, the change in useful life from indefinite to finite is made on a prospective basis.

Following initial recognition of the development expenditure as an asset, the cost model is applied requiring the asset to be carried at cost less any accumulated amortisation and accumulated impairment losses. Amortisation of the asset begins when development is complete and the asset is available for use. It is amortised over the period of expected future benefit. Amortisation is recorded in the Statement of Financial Performance in the expense category consistent with the function of the intangible asset. During the period of development, the asset is tested for impairment annually.

Amortisation and Impairment

Amortisation is charged to write off the cost of intangible assets over their estimated useful lives using the straight-line method.

The annual amortisation rates are based on the following estimated average asset lives:

Item	Depreciation method	Average useful life
Computer Software	Straight line	3 - 5 years

Derecognition

Intangible assets are derecognised when the asset is disposed of or when there are no further economic benefits or service potential expected from the asset. The gain or loss arising on the disposal or retirement of an intangible asset is determined as the difference between the sales proceeds and the carrying value and is recognised in the Statement of Financial Performance.

1.7 Revenue

Revenue from Exchange Transactions

Revenue from exchange transactions refers to revenue that accrues to the entity directly in return for services rendered or goods sold, the value of which approximates the consideration received or receivable, excluding indirect taxes, rebates and discounts.

Recognition

Revenue from exchange transactions is only recognised once all of the following criteria have been satisfied:

- The entity retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- The amount of revenue can be measured reliably; and
- It is probable that the economic benefits or service potential associated with the transaction will flow to the entity and the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Grants, transfers and donations received or receivable are recognised when the resources that have been transferred meet the criteria for recognition as an asset and there is not a corresponding liability in respect of related conditions.

Measurement

An asset that is recognised as a result of a 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 equaling the fair value of the asset received.

1.8 Foreign Currency Transaction

Transactions in foreign currencies are initially accounted for at the rate of exchange ruling on the date of the transaction. Exchange differences arising on the settlement of creditors or on reporting of creditors at rates different from those at which they were initially recorded are expensed.

Transactions in foreign currency are accounted for at the spot rate of the exchange ruling on the date of the transaction.

Gains and losses arising on the translation are dealt with in the Statement of Financial Performance in the year in which they occur.

1.9 Irregular Expenditure

Irregular expenditure is expenditure that is contrary to the Public Finance Management Act (PFMA) or is in contravention of the entity's supply chain management policies. Irregular expenditure is accounted for as expenditure in the Statement of Financial Performance and is disclosed as such in the notes to the annual financial statements and where recovered, it is subsequently accounted for as revenue in the Statement of Financial Performance.

1.10 Fruitless and Wasteful Expenditure

Fruitless and wasteful expenditure is expenditure that was made in vain and would have been avoided had reasonable care been exercised. Fruitless and wasteful expenditure is accounted for as expenditure in the Statement of Financial Performance and is disclosed as such in the notes to the annual financial statements and where recovered, it is subsequently accounted for as revenue in the Statement of Financial Performance.

1.11 Events after Reporting Date

Events after the reporting date are those events, both favourable and unfavourable, that occur between the reporting date and the date when the financial statements are authorised for issue. Two types of events can be identified:

- those that provide evidence of conditions that existed at the reporting date (adjusting events after the reporting date); and
- those that are indicative of conditions that arose after the reporting date (non-adjusting events after the reporting date).

The entity will adjust the amounts recognised in the financial statements to reflect adjusting events after the reporting date once the event has occurred.

the entity will disclose the nature of the event and an estimate of its financial effect or a statement that such estimate cannot be made in respect of all material non-adjusting events, where non-disclosure could influence the economic decisions of users taken on the basis of the financial statements.

1.12 Related Parties

The entity has processes and controls in place to aid in the identification of related parties. A related party is a person or an entity with the ability to control or jointly control the other part or exercise significant influence over the other party, or vice versa, or an entity that is subject to common control, or joint control.

Related party relationships where control exists are disclosed regardless of whether any transactions took place between the parties during the reporting period.

Where transactions occurred between the entity and any one or more related parties, and those transactions were not within:

- normal supplier and/or client/recipient relationships on terms and conditions no more or less favourable than those which it is reasonable to expect the entity to have adopted if dealing with that individual entity or person in the same circumstances; and
- terms and conditions within the normal operating parameters established by the reporting entity's legal mandate;

Further details about those transactions are disclosed in the notes to the financial statements.

Information about such transactions is disclosed in the financial statements.

Management are those persons responsible for planning, directing and controlling the activities of the entity, including those charged with the governance of the entity in accordance with legislation, in instances where they are required to perform such functions.

DONKERVLIET RECREATION CENTRE

Annual Financial Statements for the year ended 31 March 2021

Notes to the Annual Financial Statements

Figures in Rand

2021

2020

2 New standards and interpretations

2 Standards and interpretations not yet effective or relevant

The following standards and interpretations have been published and are mandatory for

Standard/Interpretation:	Effective Date: Years beginning on or after	Expected Impact
GRAP 104 (amended): Financial Instruments	1 April 2009	Relevant
Directive 14: The application of Standards of GRAP by	1 April 2021	Not relevant
Guideline: Guideline on Accounting for Landfill Sites	1 April 2009	Not relevant
GRAP 32: Service Concession Arrangements: Grantor	1 April 2021	Not relevant
GRAP 108: Statutory Receivables	1 April 2021	Not relevant
GRAP 109: Accounting by Principals and Agents	1 April 2021	Not relevant
IGRAP 17: Service Concession Arrangements where a	1 April 2021	Not relevant

3 Cash and cash equivalents

Cash and cash equivalents consist of:
Bank balances

86 174 88 840

4 Receivables from exchange transactions

Department Of Education

- -

5 Property, Plant & Equipment

	2021			2020		
	Cost/Valuation	Accumulated depreciation and accumulated impairment	Carrying value	Cost/Valuation	Accumulated depreciation and accumulated impairment	Carrying value
Plant & Machinery	85 846	(81 135)	4 712	85 847	(78 779)	7 068
Furniture & Fixtures	1 059 427	(913 175)	146 252	1 059 427	(870 747)	188 680
Motor Vehicles	75 900	(75 900)	-	75 900	(68 781)	7 119
Office Equipment	202 213	(175 970)	26 243	202 213	(167 854)	34 359
Emergency Equipment	9 917	(9 625)	292	9 917	(9 479)	438
Tools	-	-	-	-	-	-
Total	1 433 303	(1 255 804)	177 499	1 433 304	(1 195 640)	237 664

Reconciliation of Property, Plant & Equipment - 31 March 2021

	Opening Balance	Additions	Disposals	Depreciation	Impairment	Total
Plant & Machinery	7 068	-	-	(2 356)	-	4 712
Furniture & Fixtures	188 680	-	-	(42 428)	-	146 252
Motor Vehicles	7 119	-	-	(7 119)	-	-
Office Equipment	34 359	-	-	(8 115)	-	26 243
Emergency Equipment	438	-	-	(146)	-	292
Tools	-	-	-	-	-	-
	237 664	-	-	(60 165)	-	177 499

Reconciliation of Property, Plant & Equipment - 31 March 2020

	Opening Balance	Additions	Disposals	Depreciation	Impairment	Total
Plant & Machinery	9 424	-	-	(2 356)	-	7 068
Furniture & Fixtures	231 108	-	-	(42 428)	-	188 680
Motor Vehicles	9 496	-	-	(2 377)	-	7 119
Office Equipment	42 474	-	-	(8 115)	-	34 359
Emergency Equipment	584	-	-	(146)	-	438
Tools	-	-	-	-	-	-
	<u>293 087</u>	<u>-</u>	<u>-</u>	<u>(55 423)</u>	<u>-</u>	<u>237 664</u>

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	-	-
	<u>-</u>	<u>-</u>

6 Other Financial Assets

Eskom Deposit	17 690	-
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7 Reserves

Revaluation Reserves	1 125 437	1 125 437
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The surplus arose during the revaluation of moveable assets during 2014. The surplus represent the difference between the deemed cost and the carrying value at the time of valuation.

8 Payables from exchange transactions

Eskom	-	33 651
Red Spot	-	-
	<u>-</u>	<u>33 651</u>

9 Accruals

Security	201 003	-
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10 Revenue

Services received in kind	5 667 626	6 063 377
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11 Expenditure

Employee related costs	3 404 067	3 533 745
Bank charges	2 666	1 749
Depreciation and amortisation	60 165	55 423
Electricity & Water	1 187	-
Impairment	-	-
Security expenses	2 412 035	2 335 045
	<u>5 880 119</u>	<u>5 925 962</u>

12 Cash generated from/(used in) operations

Profit/(Loss)	(212 493)	137 415
Adjustments for:		
Depreciation and amortisation	60 165	55 423
Finance costs	-	-
Impairment loss	-	-
Changes in working capital:		
Financial Assets	(17 690)	-
Payables from exchange transactions	167 352	(194 587)
	<u>(2 666)</u>	<u>(1 749)</u>

13 Related parties

Relationships

Controlling entity Department of Arts, Culture, Sport & Recreation

Mr. H.M. Metsieng Acting Head of Department: Arts, Culture, Sport and Recreation

The entity has identified the following to be its related parties:

Klein Marico Recreation Centre
Provincial Heritage Association
Mmabana Arts, Culture and Sports Foundation
North West Provincial Arts and Culture Council
North West Development Corporation
All Provincial Departments

Related party transactions

Revenue

Government transfer	5 667 626	6 163 625
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Expenditure paid for by the Department of Arts, Culture, Sport & Recreation

Employee related expenditure	3 404 067	3 533 745
Security expenses	2 211 032	2 629 880
Electricity	52 528	-

The following amounts were included in expenditure as accruals, but are not reflected in the above:

Security	201 003	-
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14 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 2021, the entity had an accumulated deficit of R1 045 077 and 2020 R832 584. The entity's total current assets exceeds the liabilities and reserves by R80 360 and 2020 - R292 853. 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 R2 666. 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

15 Fruitless and wasteful expenditure

Opening balance	2 038	1 629
Add: Fruitless and wasteful expenditure - current year	-	-
Add: Fruitless and wasteful expenditure - prior year discovered current year	-	409
Less: Condoned or written off by relevant authority	-	-
Less: transfer to receivables for recovery - not condoned	-	-
Closing balance	2 038	2 038

16 Irregular expenditure

Opening balance	149 513	149 513
Add: irregular expenditure - current year	-	-
Less: condoned or written off by relevant authority	-	-
Less: transfer to receivables for recovery	-	-
Closing balance	149 513	149 513

17 Contingencies

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

18 Risk management

Financial risk management

The entity's activities expose it to a variety of financial risks, market risks (including currency risk, fair value interest rate risk cash flow interest rate risk and price risk), credit risk and liquidity risk.

Liquidity risk

The entity's risk to liquidity is a result of the funds available to cover future commitments. The entity manages liquidity risk through an on-going review of future commitments and credit facilities.

Credit risk

Credit risk consists mainly of cash deposits, cash equivalents and trade debtors. The entity only deposits cash with major banks with high quality credit standing.

Financial instrument

	2021	2020
Receivables from exchange transactions	-	-
Cash and cash equivalents	86 174	88 840
Payables from exchange transactions	201 003	33 651

Financial assets by category

Receivable from exchange transactions	-	-
Cash and cash equivalents	86 174	88 840
	<u>86 174</u>	<u>88 840</u>

Financial liabilities by category

Payables from exchange transactions	-	33 651
Accruals	201 003	-
	<u>201 003</u>	<u>33 651</u>

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 adjust the amount recognised in the financial statements to reflect adjusting events after the reporting date once the event occurred.

The entity will disclose the nature of the event and an estimate of its financial effect or statement that such estimate cannot be made in respect of all material non-adjusting events, where non-disclosure could influence the economic decisions of users taken on the basis of financial statements.

Management is not aware of any other material events which occurred after the reporting date and up to the date of this report.

20 Prior period errors

During investigations into long outstanding payables and accruals the following prior period errors were corrected:

Accumulated Surplus/(Deficit)	(1 312 544)
Decrease in Accruals	1 405 898
Decrease in Payables (Red Spot)	8 154
Increase in Payables (Eskom)	(1 260)
Decrease in Accounts Receivable (Tshedza Protective Services)	(100 248)

Management has overhauled the asset register during the 2020/21 Financial year in an attempt to improve PPE findings and qualification. Some assets have been restated and impacts on their respective depreciation and impairment retrospectively considered.

Management had to also re-estimate useful lives of the affected assets. Further details of other errors are included in the prior period working paper and is available on request. The resulting effects of the aforementioned are conveniently set out below:

Increase Cost (Furniture & Fittings)	14 634
Decrease Cost (Tools)	(7 304)
Decrease Cost (Plant & Machinery)	(1)
Decrease Accumulated Depreciation (Emergency Equipment)	(95)
Decrease Accumulated Depreciation (Office Equipment)	1 547
Decrease Accumulated Depreciation (Plant and Machinery)	4 730
Decrease Accumulated Depreciation (Furniture & Fittings)	88 802
Decrease Accumulated Depreciation (Tools)	195
Increase in Accumulated Depreciation (Motor Vehicles)	(20 259)
Decrease Accumulated Impairment (Emergency Equipment)	460
Decrease Accumulated Impairment (Plant and Machinery)	1 906
Decrease Accumulated Impairment (Motor Vehicles)	24 776
Decrease Accumulated Impairment (Office Equipment)	31 869
Decrease Accumulated Impairment (Furniture & Fittings)	61 465
Net decrease in accumulated surplus/(deficit)	(202 724)

Irregular Expenditure for security services contract based in the Department where the SCM processes were not followed and should form part of the Departments' irregular

Irregular Expenditure

Decrease in opening balance of irregular expenditure for 2017/18	(1 094 054)
Decrease in irregular expenditure for 2017/18	(182 343)
Decrease in irregular expenditure for 2018/19	(1 102 731)
Total decrease in irregular expenditure	<u>(2 379 128)</u>

21 Actual vs Budgets

The budget is approved on a cash basis by functional classification. The approved budget covers the period from 1 April 2020 to 31 March 2021. The budget is prepared on a cash basis and the financial statement on accrual basis. In terms of paragraph 13c of GRAP 20, the comparison of budget and actual amounts shall be presented separately by way of a disclosure note and explanation of material differences between the budget and actual amounts be disclosed in the same note.

Revenue from non-exchange transactions

Management budgeted an increase of 9% on revenue, but amounts paid on behalf of Donkervliet did not increase as expected

Employee related costs

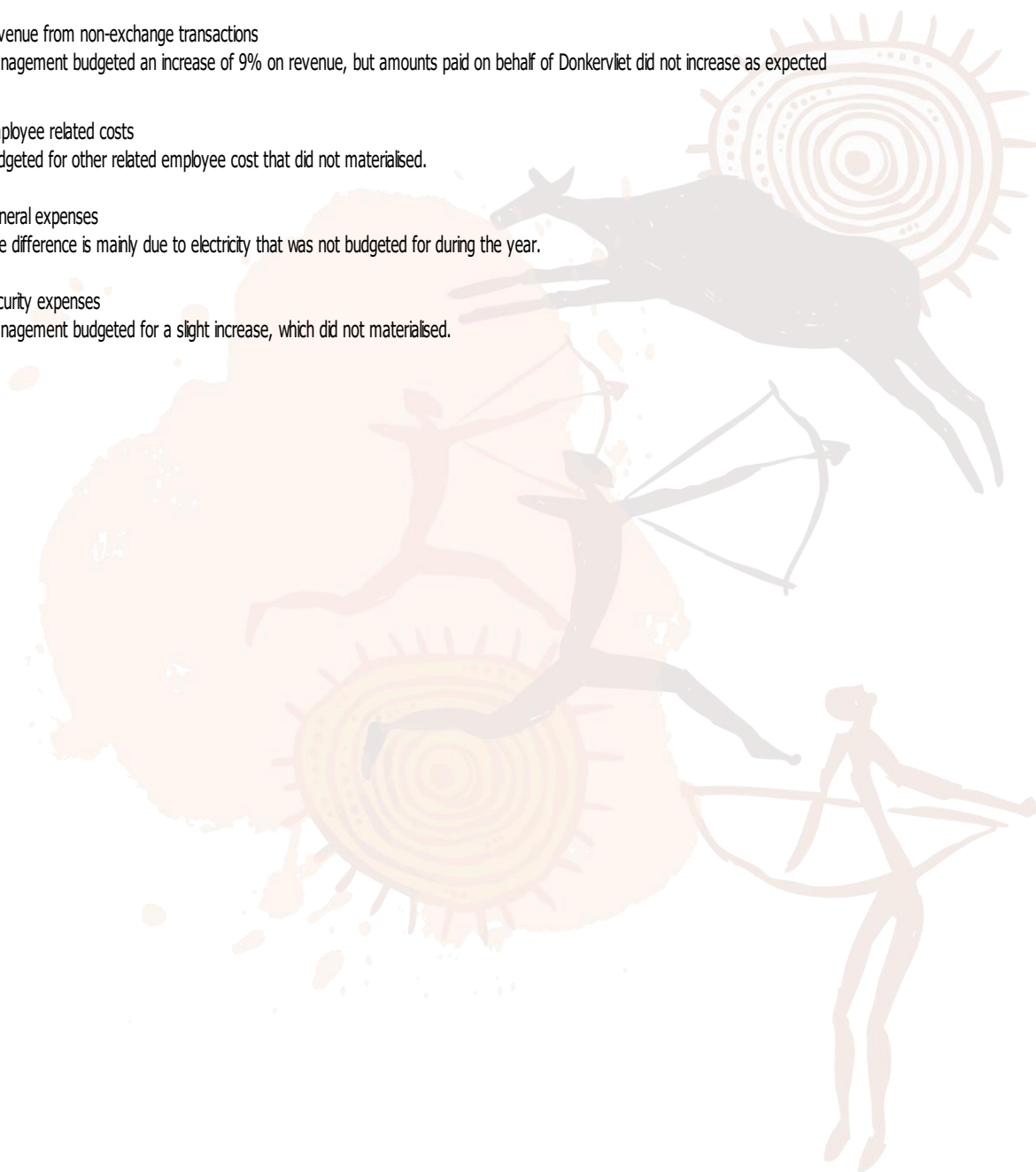
Budgeted for other related employee cost that did not materialised.

General expenses

The difference is mainly due to electricity that was not budgeted for during the year.

Security expenses

Management budgeted for a slight increase, which did not materialised.



South Africa

SOUTH AFRICA NATIONAL ANTHEM

Nkosi sikelel' Afrika
Maluphakanyisw' uphondo lwayo
Yizwa imithandazo Yethu
Nkosi sikelela
Thina
Lusapho lwayo

Morena boloka setjhaba sa heso
O fedise dintwa la matshwenyeh
O se boloke (Ntate) O se boloke
Setjhaba sa Heso
Setjhaba sa South Afrika

(South Afrika)

Uit die blou van onse hemel
Uit die diepte van ons see
Oor ons ewige gebergtes
Waar die kranse antwoord gee

Sounds to call to come together
And united we shall stand
Let us live and strive for freedom
In South Africa our land





AU Anthem

Let us all unite and celebrate together The victories
won for our liberation Let us dedicate ourselves to rise
together To defend our liberty and unity

O Sons and Daughters of Africa Flesh of the Sun and
Flesh of the Sky Let us make Africa the Tree of Life

Let us all unite and sing together To uphold the bonds
that frame our destiny Let us dedicate ourselves to fight
together For lasting peace and justice on earth

O Sons and Daughters of Africa Flesh of the Sun and
Flesh of the Sky Let us make Africa the Tree of Life

Let us all unite and toil together To give the best we
have to Africa The cradle of mankind and fount of cul-
ture Our pride and hope at break of dawn.

O Sons and Daughters of Africa Flesh of the Sun and
Flesh of the Sky Let us make Africa the Tree of Life



Notes



Notes



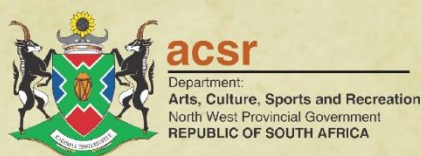


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