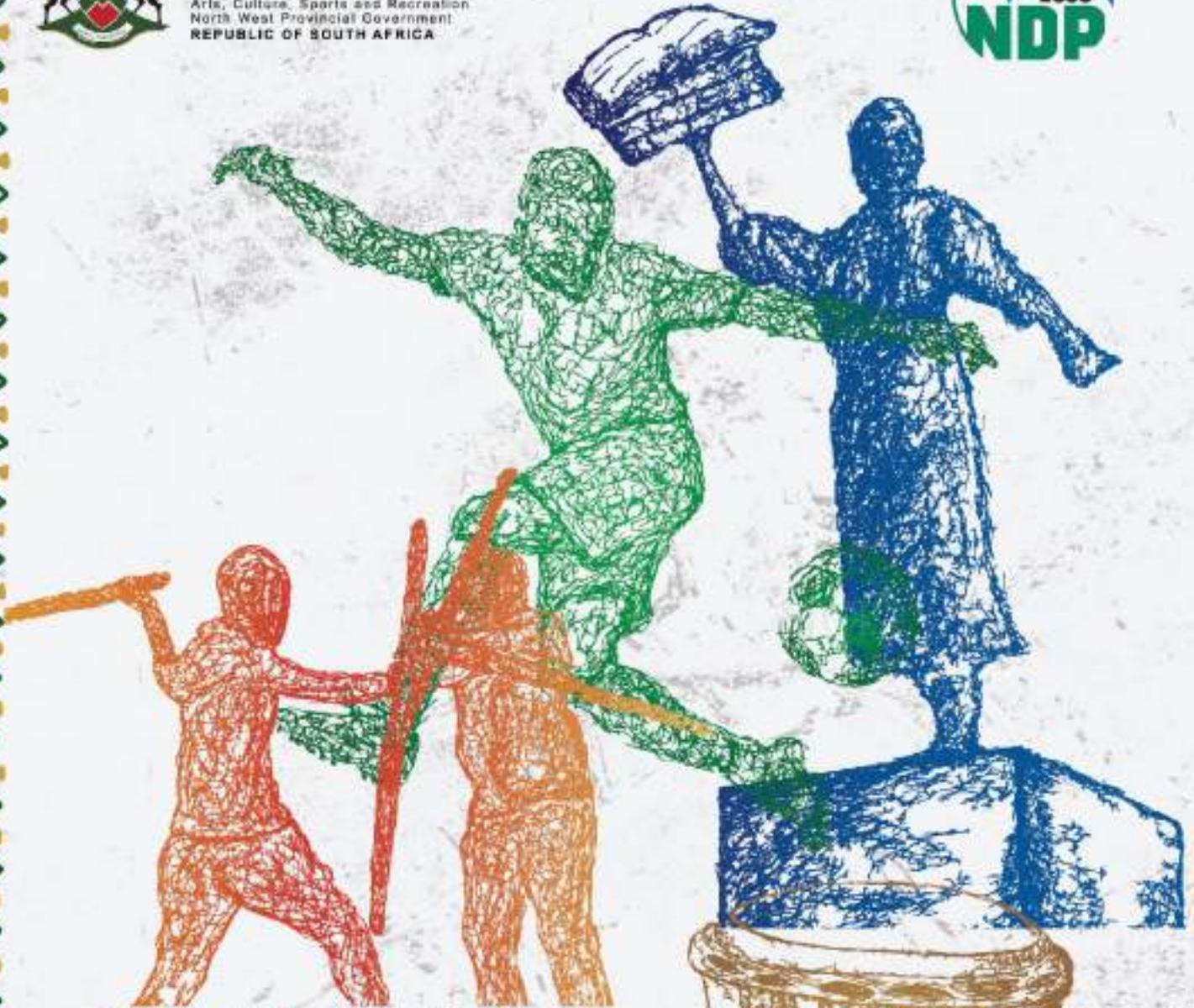




arts, culture,
sports & recreation

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



ANNUAL REPORT 2021-2022



The National Symbols



The National Flag

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

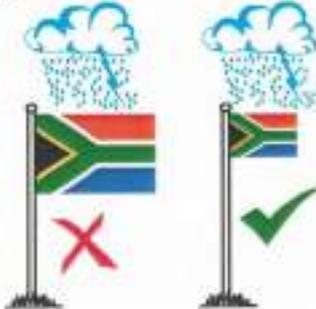


- When the National Flag is displayed vertically against a wall, the red band should be to the left to the spectator with the hoist or the cord stream uppermost.
- The Flag must not touch the floor of the ground.
- The Flag must be used as a tablecloth or be draped in honor of a platform.
- The Flag must not be used to cover a statue, plaque, poster, name etc., or anything of similar connotations.
- The Flag must not be used to start or finish any competition, race or similar event.



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

Citizens responsible for the flag should decide at their own discretion whether the small flag (pennant flag) should be used during stormy weather when a larger flag, the halphoist of flagstaff are likely to be damaged. The size of the flag to be used during stormy weather is 150cm x 100cm and for ordinary use – 270cm x 180cm or 180cm x 120cm (120cm flag) can be used according to the size of the building.



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



The National Coat of Arms

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

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

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

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

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



The National Tree of the REAL YELLOWWOOD

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



The National Flower of the GIANT or KING PROTEA

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



The National Animal of the SPRINGBOK

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



The National Bird of the BLUE CRANE

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



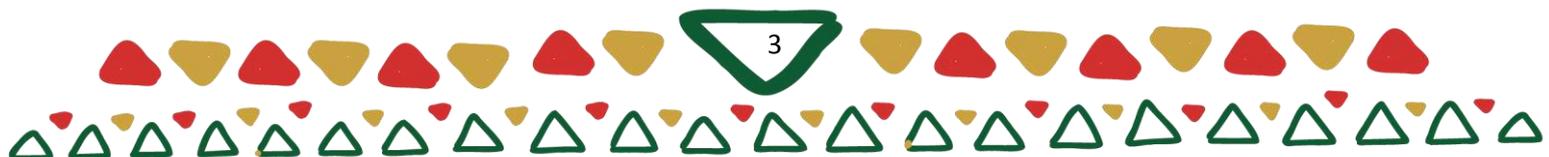
The National Fish of the GALJOEN

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

TABLE OF CONTENTS

PART A: GENERAL INFORMATION.....	5
1. DEPARTMENT GENERAL INFORMATION	6
2. LIST OF ABBREVIATIONS/ACRONYMS.....	7
3. FOREWORD BY THE MEC.....	10
4. REPORT OF THE ACCOUNTING OFFICER.....	12
5. STATEMENT OF RESPONSIBILITY AND CONFIRMATION OF ACCURACY FOR THE ANNUAL REPORT.....	20
6. STRATEGIC OVERVIEW.....	21
6.1. Vision.....	21
6.2. Mission.....	21
6.3. Values.....	21
7. LEGISLATIVE AND OTHER MANDATES.....	22
8. ORGANISATIONAL STRUCTURE.....	27
9. ENTITIES REPORTING TO THE MEC.....	28
PART B: PERFORMANCE INFORMATION.....	29
1. AUDITOR GENERAL'S REPORT: PREDETERMINED OBJECTIVES.....	30
2. OVERVIEW OF DEPARTMENTAL PERFORMANCE.....	30
2.1 Service Delivery Environment.....	30
2.2 Service Delivery Improvement Plan.....	31
2.3 Organisational environment.....	33
2.4 Key policy developments and legislative changes.....	33
3. PROGRESS TOWARDS ACHIEVEMENT OF INSTITUTIONAL IMPACTS AND OUTCOMES.....	33
4. INSTITUTIONAL PROGRAMME PERFORMANCE INFORMATION.....	34

4.1	Programme 1: Management and administration.....	34
4.2	Programme 2: Cultural Affairs.....	37
4.3	Programme 3: Library and Archives services.....	46
4.4	Programme 4: Sports and Recreation	54
5.	TRANSFER PAYMENTS.....	61
5.1.	Transfer payments to public entities.....	61
5.2.	Transfer payments to all organisations other than public entities.....	62
6.	CONDITIONAL GRANTS.....	77
6.1.	Conditional grants and earmarked funds paid.....	77
6.2.	Conditional grants and earmarked funds received.....	77
7.	DONOR FUNDS.....	83
7.1.	Donor Funds Received.....	83
8.	CAPITAL INVESTMENT.....	83
8.1.	Capital investment, maintenance and asset management plan.....	83
	PART C: GOVERNANCE.....	85
1.	INTRODUCTION.....	86
2.	RISK MANAGEMENT.....	87
3.	FRAUD AND CORRUPTION.....	88
4.	MINIMISING CONFLICT OF INTEREST.....	88
5.	CODE OF CONDUCT.....	89
6.	HEALTH SAFETY AND ENVIRONMENTAL ISSUES.....	89
7.	PORTFOLIO COMMITTEES.....	90
8.	SCOPA RESOLUTIONS.....	92
9.	PRIOR MODIFICATIONS TO AUDIT REPORTS.....	93
10.	INTERNAL CONTROL UNIT.....	93
11.	INTERNAL AUDIT AND AUDIT COMMITTEES.....	94



- 12. AUDIT COMMITTEE REPORT.....96
- 13. B-BBEE COMPLIANCE PERFORMANCE INFORMATION101
- PART D: HUMAN RESOURCE MANAGEMENT.....103**
- 1. INTRODUCTION.....104
- 2. OVERVIEW OF HUMAN RESOURCES.....104
- 3. HUMAN RESOURCES OVERSIGHT STATISTICS106
- PART E: FINANCIAL INFORMATION.....132**
- 1. REPORT OF THE AUDITOR GENERAL.....133
- 2. ANNUAL FINANCIAL STATEMENTS.....141
- 3. KLEIN MARICO AUDIT REPORT AND FINANCIAL STATEMENTS.....226
- 4. DONKERVLIET RECREATION CENTRE.....253



PART A:
GENERAL
INFORMATION



1. DEPARTMENT'S GENERAL INFORMATION

DEPARTMENT OF ARTS, CULTURE, SPORTS AND RECREATION

PHYSICAL ADDRESS: 760 Dr. James Moroka Drive

2nd Floor

Gaabomotho Building

Mmabatho

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EMAIL ADDRESS: BMosimane@nwpg.gov.za

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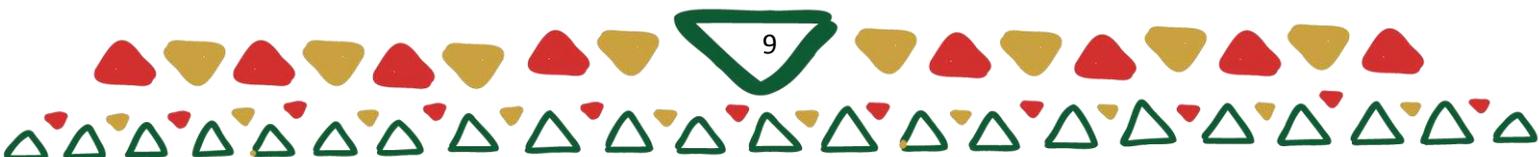


2. LIST OF ABBREVIATIONS/ACRONYMS

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

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

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



3. FOREWORD BY THE MEC



Member of the Executive Council

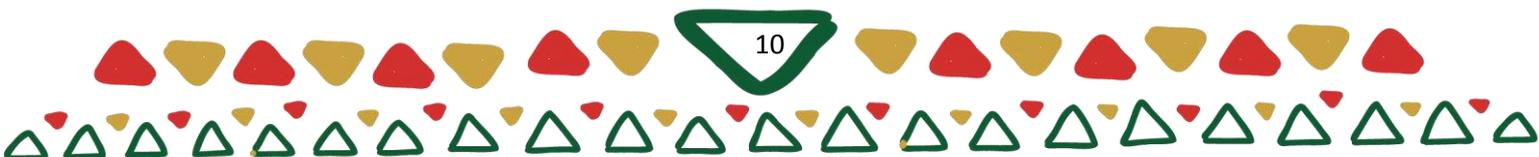
Ms Galebekwe Virginia Tlhapi

With the impact that Covid-19 still has on the economy and striking the harder on the arts and sports fraternity, the Department of Arts, Culture, Sports & Recreation has over the past year strived to achieve excellence in the arts and sports sector of the North West Province.

Social Cohesion and nation-building remain the common theme across all of the Department's programmes, and we have continued to take our role seriously as the custodian of the government's Programme of Action on social cohesion and nation building. However, it is recognised that no social cohesion and nation-building efforts will yield the desired results if it is a project wholly owned by government. Thus, through the civil society-led Moral Regeneration Movement, the appointment of social cohesion advocates, as well as the social compact project, the Department has intensified its efforts to ensure that broad sectors of the North West Province society are mobilised towards the common goal of ensuring that South Africa progressively becomes a socially integrated and inclusive society. These commitments also speak to issues of gender parity and gender-based violence.

For any transformation project to have legitimacy, it must also mainstream issues affecting women and seek to rekindle the lost moral fabric of society, so that mortifying social phenomena such as gender-based violence and femicide are no longer part of the lives of women and girls.

Against the backdrop of the current high unemployment rate in South Africa, it should therefore be appreciated that arts and cultural heritage tourism can also provide employment, revitalize communities and generate new economic opportunities.

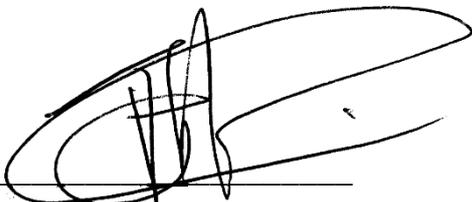


All these endeavours must be seen as socio-economic projects which, if properly managed, can also deliver continuing streams of revenue for economic development in our communities. Through these legacy projects, the Department has positioned itself as a hub of socio-economic development for all our sectors - be it musicians, actors, film-makers, poets, dancers, crafters, keepers of our heritage.

In the same breath, in the recent past, the Department has amongst other things, hosted the North West Sports Recognition Awards where we recognized sportsmen and women from various sectors of sports. This has helped stabilize the business ventures we as a Department have boldly ventured into.

I am confident that with the progress made thus far and our future plans, we shall succeed in raising the profile of our sector, and ensure that it earns its rightful place in the socio-economic development of our Province.

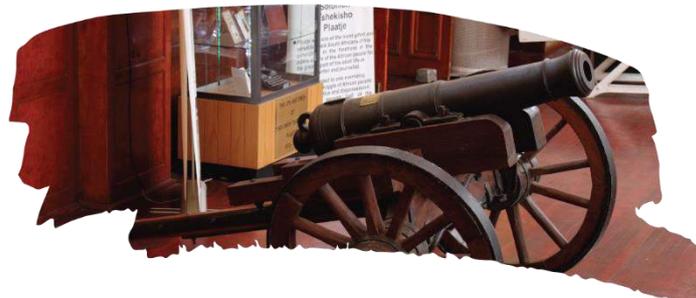
As the MEC of Arts Culture Sports & Recreation, it is my pleasure to present this Annual Performance Report for the year 2021/2022. The Annual Performance Report reflects on the progress, plans made for the current financial year also not forgetting how and where to re-prioritize our service and plans which help shape the Department's performance.



Ms G.V. TLHAPI

MEMBER OF EXECUTIVE COUNCIL

DEPARTMENT: ARTS, CULTURE, SPORTS AND RECREATION



4. REPORT OF THE ACTING ACCOUNTING OFFICER



Acting Head of Department

Dr Victor Solomon Mogajane

The year under review is probably one of the most challenging in the history of the democratic dispensation. While we had planned to implement local and national programmes for the benefit of our athletes and artists, in many instances we could not do so, owing to the restrictions that came with the global COVID-19 pandemic.

Instead of focusing on success on the tracks, fields of play and stages, our efforts were redirected to ensure the survival of the sports and arts practitioners. In a real sense, our key focus was the survival of the very industries we serve.

However, like any other crisis, the pandemic gave us an opportunity to learn some lessons. These we reflected on in both our daily lives and strategic sessions we held as management. Our task, going forward, is to ensure that we implement the lessons learnt where challenges of different magnitudes arise.

As part of the affected community of humans, we could not wait and watch while people continued to face the pandemic. We took part in the Vooma Vaccination drive in the best way we know. Our Provincial Mass Aerobics event helped increase the numbers of the vaccinated population, while preaching the gospel of healthy living.

Whenever we could - COVID-19 regulations permitting - we prepared our athletes for national events, and gave them an opportunity to participate and gauge themselves against their counterparts from around the country.

With the easing of restrictions, we took advantage of the opportunities that presented themselves – all within the realms of the law. On the infrastructure side, we managed to open a community library at Reagile, Koster. Another highlight was the opening of the multi-purpose centre in Ipelegeng, Schweizer-Reineke. That was a major achievement as the centre will benefit users across the arts, sports and recreation spectrum. It is a platform for indoor sports and cultural activities.



After a COVID-19-imposed hiatus, the Provincial Sports Awards were back - bigger and much better than ever. The event was held at the Sun City Superbowl and later beamed to the nation through a television broadcast on SABC 3.

We are proud that the Department, working with various partners, successfully participated in various events where our athletes and artists benefited immensely. These included the National age-group athletics event that took place in Paarl, and the National Schools Championships that took place in Bloemfontein, Pretoria and Germiston – where our boys and girls gave a good account of themselves.

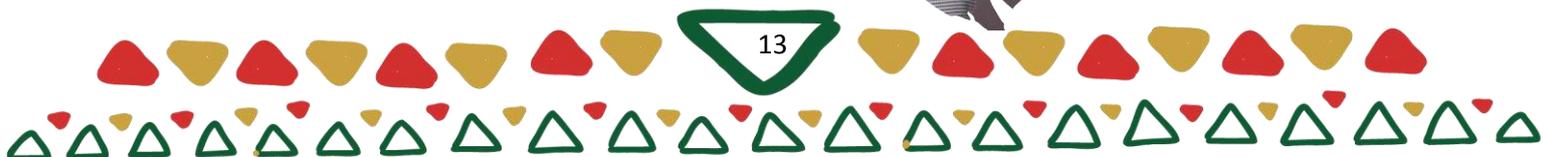
It would be amiss not to mention some major achievements for the Province on the national stage. At the Bloemfontein event, Eletsa Secondary School from Madibeng in Bojanala District topped the football charts and earned the title to represent South Africa at the Under-16 PAN African Schools Champions Cup, later held in Kinshasa, Democratic Republic of Congo.

Another feather in the cap for the Province was Eletsa Secondary's Reabaka Phepheng being voted Player of the Tournament.

In the same Games, young chess player Atlegang Monchusi from Matlosana outplayed her opponents to be among the top six finishers – meaning she will represent South Africa at the International Schools Federation (ISF) in China in December 2022.

On the arts and culture front, we are pleased to report the return of some of our key programmes. These include the Provincial Arts and Culture Recognition Awards (virtual), the Rustenburg Film Festival and the Literature Recognition Awards.

In conclusion, as the Accounting Officer, I am pleased to say Team ACSR (Arts, Culture, Sports and Recreation) pulled out all the stops to help artists and athletes amidst adverse conditions. As indicated earlier, we will take the lessons of the past and turn them into gains for the future.



Overview of the financial results of the department

Departmental receipts

Departmental receipts	2021/2022			2020/2021		
	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	400	363	-37	525	298	-227
Fines, penalties and forfeits	-	-	-	-	-	-
Financial transactions in assets and liabilities	-	643	643	-	72	72
Total	400	1 006	606	525	370	-155

Programme Expenditure

Programme Name	2021/2022			2020/2021		
	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	107 310	107 069	241	121 574	115 012	6 562
Cultural Affairs	240 254	239 769	485	271 949	250 706	21 243
Library and Archive Services	195 588	159 827	35 761	160 004	143 426	16 578
Sports and Recreation	151 658	149 186	2472	103 670	90 556	13 114
Total	694 810	655 851	38 959	657 197	599 700	57 497

Reasons for over/under spending per programme

Programme 1: Management and Administration

The programme spent 99.8% rounded off to 100%.

Programme 2: Cultural Affairs

The programme spent 99.8% rounded off to 100%.

Programme 3: Libraries and Archive Services

The programme recorded spending of 82%, due to late appointments of library assistants under conditional grant, it was also due to late procurement of library material and library office furniture, Buildings and other infrastructure also underspend as a result of late awarding of tenders. Late procurement and late delivery of procured items was also the cause in the underspending on Machinery and Equipment. The department did not process transfers to Municipalities which did not submit business plans.

Programme 4: Sports and Recreation

The programme spent 98% with an under variance of 2%. The underspending is due to the late appointments of Sports Coordinators and the delivery of procured machinery and equipment for new employees.

Economic Classification	2021/2022			2020/2021		
	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	271 892	267 690	4 202	271 451	265 172	6 279
Goods and services	178 648	167 665	10 983	143 593	126 861	16 732
Interest and Rent on Land	45	18	27	149	34	115
Transfers and subsidies	198 640	197 739	901	200 118	176 650	23 468
Payments for capital assets	45 585	22 739	22 846	41 586	30 752	10 834
Payment for financial assets	0	0	0	300	231	69
Total	694 810	655 851	38 959	657 197	599 700	57 497

Reasons for over/ under spending per Economic Classification

Compensation of employees

The Department spent an overall amount of R267.6 million from the budget of R271.8 million which translates to 98 % spending and an under variance of 2%.

Under expenditure is due to late/non appointments of Libraries and mass participation contracts within the conditional grants.

Goods and services

The department spent R167.6 million or 94% with an under variance of 6%. The under variance is due to an amount set aside for procurement of library materials inclusive of books, office furniture as well as maintenance of libraries for newly built libraries and maintenance of libraries and under Library conditional grant. The slow progress of completing libraries has a direct negative impact on the procurement of library material and furniture.

Transfers and subsidies

The department spent 99.5% rounded off to 100%. The remaining balance of R901 thousand relates to the non-transfer to Tswaing and Naledi Local Municipalities.

Building and other fixed structures

The spending is 51%. The underspending is as a result of ongoing library projects which were planned for during the year under review and slow progress in implementation of infrastructure projects.

Capital Assets (Machinery and equipment)

The underspending of 45% is due to the late delivery of shelves for Archives building which has translated into accruals.

Payments of Financial Assets.

There is no expenditure that was incurred under this economic classification for the year under review.

Virements

An amount of R150 000 was applied for as virement from Management and Administration. R14, 650 million from Cultural Affairs and Library and Archives Services.

Roll Overs

An amount of R14.591 million was requested as rollover on unspent funds of conditional grant for ongoing infrastructure projects and equitable share for procurement of shelves for Archives building.

Programme	Fund	Roll-Over R'000	Projects
Library Services	Conditional Grant	R13.147	<ul style="list-style-type: none">- Wolmaranstad Ext 15 Community Library building project.- Dinokana Community Library building project.- Tlapeng (Raditshane Secondary School). Library modular structure.- Migdol Library modular structure.- Hartebeespoortdam Community library upgrading project.- Reagile Community Library upgrading project
Library Services	Equitable share	R1. 444	Procurement of Steel Shelves for Archives and Library Provincial Building
TOTAL		R14.591	

Unauthorised Expenditure

Nil

Strategic Focus Over the Short to Medium Term Perio

Public/Private Partnerships

None

Discontinued Activities/Activities to be discontinued

None

New of Proposed Activities

None

Supply Chain Management

SCM Processes and systems to prevent irregular expenditure

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

Supply Chain Management Challenges and Resolutions

None

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

None



Exemptions and Deviations received from National Treasury

- PFMA SCM INSTRUCTION NO.03 OF 2021/22 PUBLIC FINANCE MANAGEMENT ACT (ACT 1 OF 1999). Enhancing compliance, Transparency and Accountability in Supply Chain Management

Events after reporting date

The Department was able to send the Provincial Softball Team to the National Championships held in Cape Town from the 29th March to the 04th April 2022.

Other

None

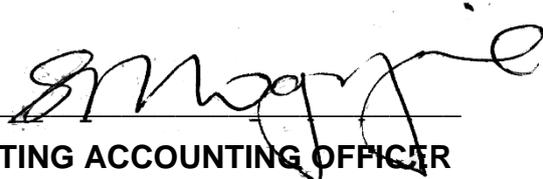
Acknowledgment

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

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

Conclusion

The Department is aiming for the sky and mindful of the work that needs to be done in order to address some of our backlog. We have meticulously noted matters raised by the Auditor General and other policy prescripts which we at all material time abide to.



ACTING ACCOUNTING OFFICER
DEPARTMENT OF ARTS, CULTURE, SPORTS AND RECREATION
DATE: 30/05/22

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.

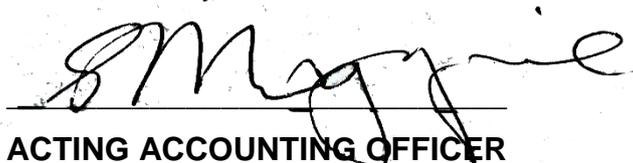
The Accounting Officer is responsible for the preparation of the annual financial statements and for the judgements made in this information.

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 2022.

Yours faithfully



ACTING ACCOUNTING OFFICER

NAME: DR VICTOR SOLOMON MOGAJANE

DATE: 30/05/22

6. STRATEGIC OVERVIEW

6.1. Vision

Empowered and unified people of the North West.

6.2. Mission

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

6.3. Values

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

stakeholders, while making the best use of resources – human, technological, financial, natural and environmental – at its disposal.

- Equity and Inclusiveness: The organization that provides the opportunity for its stakeholders to maintain, enhance, or generally improve their well-being provides the most compelling message regarding its reason for existence and value to society.
- Rule of law: Good governance requires fair legal frameworks that are enforced by an impartial regulatory body, for the full protection of stakeholders.
- Innovation: Innovation is crucial to the continuing success of any organization.
- Patriotism: Patriotism means a feeling of devotion and sense of attachment to a homeland and alliance with other citizens who share the same sentiment.

7. LEGISLATIVE AND OTHER MANDATES

7.1 Constitutional mandates

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

7.2 Legislative Mandate

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

7.2.1 Overarching legislation:

- The Constitution, 1996
- Promotion of Access to Information Act, 2000
- Promotion of Equality and Prevention of Unfair Discrimination Act, 2000
- Protection of personal information Act, 2013
- Promotion of Administrative Justice Act, 2000
- Public Finance Management Act, 1999
- Labour Relations Act, 1995
- Public Service Act, 1994
- Employment Equity Act, 1998
- Basic Conditions of Employment Act, 1997

- Preferential Procurement Policy Framework Act, 2000
- Copy Right Act, 1993
- Public Service Regulations, 2016
- Skills Development Act, 1998
- Skills Development Levies Act, 1999
- South African Qualification Authority Act, 1995
- Occupational Health & Safety Act, 1993
- Compensation for Occupational Injuries & Diseases Act, 1993
- Local Government: Municipal Demarcation Act, 1998;
- Local Government: Municipal Systems Act, 2000;
- Local Government: Municipal Financial Management Act;
- Local Government: Municipal Structure Act, 1998;
- Local Government: Municipal Property Rates Act, 2004;
- Local Government Municipal Demarcation Act, 1998
- Organized Local Government Act, 1997;
- The Commission for the Promotion and Protection of the Rights of Cultural, Religious and Linguistic Communities Act, 2002;
- Public Finance Management Act (PFMA), 1999;
- Public Sector Risk Management Framework of 1st April 2010;
- Revised Framework for Strategic Plans and Annual Performance Plan.
- Framework for Annual Performance Reporting.
- Framework for Managing Programme Performance Information.
- Performance Information Handbook.
- Division of Revenue Acts.
- South African Schools Act, (SASA), 1996. Act No, 1996

7.2.2 National Legislation from which the Department derives its mandate

- Cultural Institution Act, 1998
- Cultural Promotion Act, 1983
- Heraldry Act, 1962
- National Archives and Records Service of South Africa Act, 1996
- National Arts Council Act, 1997
- National Heritage Council Act, 1999

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



7.2.3 Provincial Legislation Administered by the department:

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

7.3 Policy mandates

- National Development Plan, Vision 2030
- National Medium-Term Strategic Framework, 2014-2019
- National Language Policy Framework
- Guideline for Corporate Governance of ICT Policy Framework
- Revised Framework for Strategic Plans and Annual Performance Plans
- Framework for Managing Programme Performance Information
- White Paper on Arts, Culture and Heritage
- Sport and Recreation White Paper 2012
- National Sport and Recreation Plan
- Commission for the Promotion and Protection of the Rights of Cultural, Religious and Linguistic Communities, 1997
- 14 National Government Outcomes:
 - Outcome 1: Quality Basic Education
 - Outcome 4: Decent employment through inclusive economic growth
 - Outcome 7: Comprehensive rural development
 - Outcome 9: Responsive, Accountable, effective and efficient developmental local government system
 - Outcome 11: Creating a better South Africa and contributing to a better and safer Africa in a better world
 - Outcome 14: Transforming society and uniting the country

7.4 Provincial Policy Mandates

Provincial Development Plan

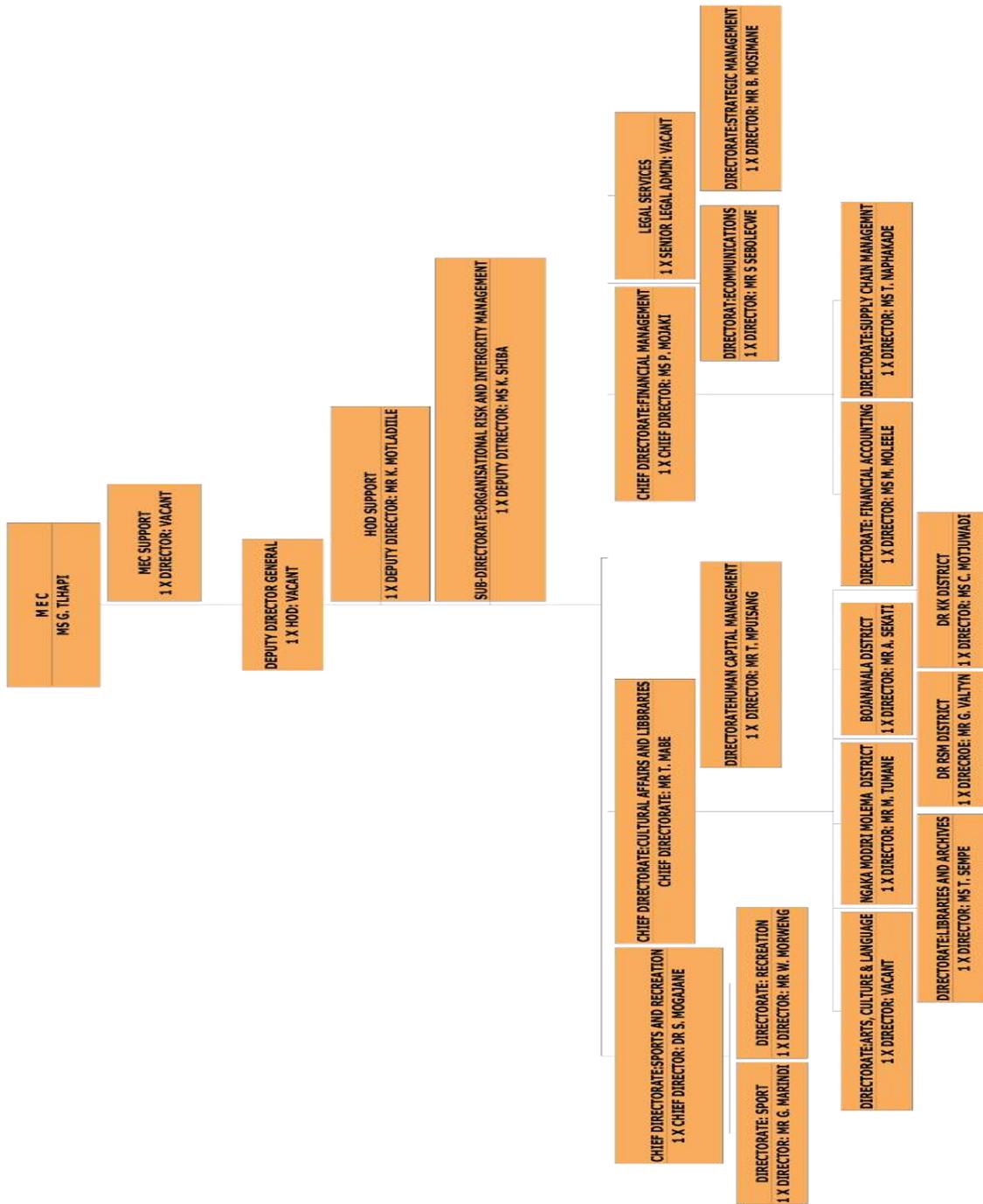


7.5 Relevant Court Rulings

<p><i>The Chairpersons' Association v Minister of Arts and Culture</i> [2007] SCA 44 (RSA)</p>	<p>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)</p>
<p><i>Qualidental Laboratories v Heritage Western Cape</i> [2007] SCA 170 (RSA)</p>	<p>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</p>
<p><i>Lourens v President of South Africa and Others</i> 2013 1 SA 499 (GNP)</p>	<p>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.</p>



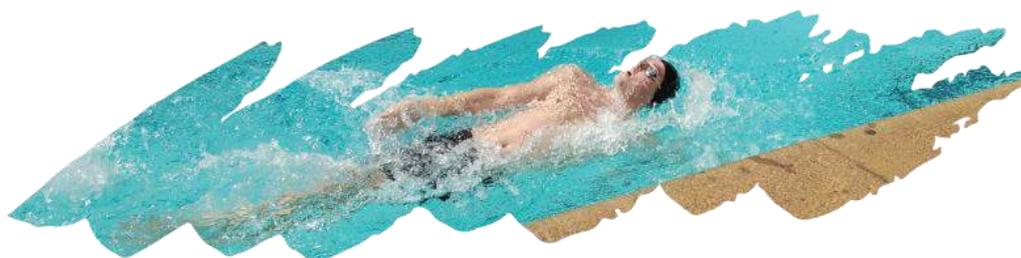
8 ORGANISATIONAL STRUCTURE FOR DEPARTMENT OF ARTS, CULTURE, SPORTS AND RECREATION



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.	133 099	Sport, Arts & Culture activities.
Provincial Heritage Resources Agency	PHRA Act of 2004	1 546	Heritage activities
Klein Marico recreation centre	Chapter 19 of the PFMA	9 955	To provide recreational facilities
Noyons and Donkervleit Recreation Center	Chapter 19 of the PFMA	6 346	To provide recreational facilities
Provincial Language Services	Administration	1 658	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)	274	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

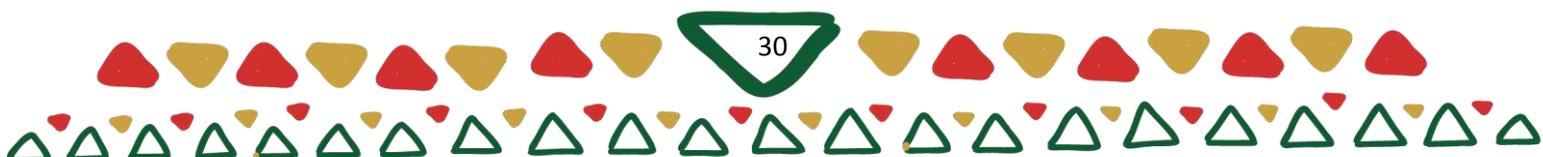
2.1 Service Delivery Environment

The Department is currently in the process of reviewing its approved organisational structure (Start – up structure) to ensure alignment with the 06th Administration priorities e.g District Development Model (DDM). The purpose is to ensure effective and efficient service delivery at district level.

There is also a need to ensure that the alignment of the Departmental proposed Organisational Structure is within the Departmental budget due to the recent budget cuts by Provincial Treasury especially on the Compensation of Employee (CoE).

The Sports and Recreation Chief Directorate has harmonised a working relationship with the Sports Confederation and Federations, PROREC and Sport Academy to deliver support to the sporting and recreation industry. The environment has assisted in delivering great athletes on the National and International stage to represent the province.

The working relationship with the Department of Education has assisted many school going children to participate on the National Games, Eletsa High School represented the country in DRC because of the cordial relationship with the Department of education.



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 arrangements	Desired arrangements	Actual achievements
Consultation	<ul style="list-style-type: none"> Meeting with relevant stakeholders; Road shows 	Meetings held with relevant stakeholders
Redress	<ul style="list-style-type: none"> Improvement through print, social and electronic media 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

Current/actual arrangements	Desired arrangements	Actual achievements
Information	<ul style="list-style-type: none"> Posters and pamphlets distributed to the communities regarding the 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 projects

Service delivery information tool

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

Complaints mechanism

Current/actual complaints mechanism	Desired complaints mechanism	Actual achievements
<ul style="list-style-type: none"> The Department has suggestion boxes at 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. 	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 Sports and Recreation Chief Directorate has, under period review, acquired the services of the Director Sport and Director Recreation which has brought some improvement in the delivery of services to the industry.

Budget constraints remains a challenge in the roll-out of some of the objectives of the department.

2.4 Key policy developments and legislative changes

- None

3. PROGRESS TOWARDS ACHIEVEMENT OF INSTITUTIONAL IMPACTS AND OUTCOMES

The Sports and Recreation Chief Directorate contributes towards the National Development Plan 2030 objectives in relation to Nation Building and Social Cohesion. The outcome indicators are gearing towards ensuring that the country harmonises and heals the differences of the past through sport and recreation.

The Department has to date, completed and handed over the Ipelegeng Multi-Purpose Centre and Manthe is on a completion phase. Almost 250 000 people are actively participating in organized and active recreation events. The Sport Academy has exceeded the targeted number of 2 700 athletes supported. The Department continues to support the four Recreational Centres. While acknowledging the maintenance challenges in the recreational centres, the Department is working hard to achieve its targets. We continue to support the three sport and recreation structures (Sport Academy; Sport Confederation; PROREC) financially to help carry out their mandates.



4. INSTITUTIONAL PROGRAMME PERFORMANCE INFORMATION

4.1 PROGRAMME 1: MANAGEMENT AND ADMINISTRATION

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

SUB-PROGRAMMES

- Office of the MEC
- Corporate Services

OUTCOMES, OUTPUTS, OUTPUT INDICATORS, TARGETS AND ACTUAL ACHIEVEMENTS

Programme: Management and Administration								
Outcome	Output	Output Indicator	Actual Achievement 2019/2020	Actual Achievement 2020/2021	Planned Target 2021/2022	Actual Achievement 2021/2022	Deviation from planned target to Actual Achievement for 2021/2022	Comment on deviations
Sound and ethical governance	Improving audit outcomes	1.1 Audit Outcome	NEW	NEW	Audit Opinion	Unqualified Audit Opinion	N/A	N/A



Linking Performance with Budget

Programme Name	2021/2022			2020/2021		
	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	6 841	6 810	31	11 219	9 771	1 448
Corporate Services	100 469	100 259	210	110 355	105 241	5 114
Total	107 310	107 067	241	121 574	115 012	6 562

Strategy to overcome areas of underperformance

- None

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

- N/A

Significant Achievements for the Programme

- None

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
Management and Administration	Procurement of PPE and consumables in response to	Head office and local municipalities	All employees inclusive of EPWP	All employees inclusive of EPWP and contract workers	2 000	971	Sound and ethical governance	Outcome 12

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
	safety protocol of employees							
	Appointment of screeners	Head office and local municipalities	All employee inclusive of EPWP	All employee inclusive of EPWP and contract workers	3 460	3 460	-	-
Total					5 460	4 431		

NON-FINANCIAL PERFORMANCE [2021-2022] LINKED TO BUDGET				
Programme	Total number of output indicators	Number of output indicators achieved	Number of output indicators not achieved	Percentage achieved
Management and administration	01	01	00	100%
	Final appropriation R'000	Actual expenditure R'000	Variance R'000	Actual expenditure as % of final appropriation
	107 310	107 062	241	100%



4.2 PROGRAMME 2: CULTURAL AFFAIRS

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

SUB-PROGRAMMES

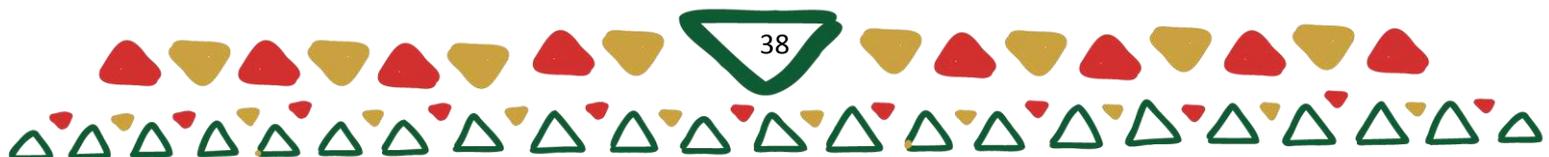
- Management
- Arts and Culture
- Museum Services
- Language Services

OUTCOMES, OUTPUTS, OUTPUT INDICATORS, TARGETS AND ACTUAL ACHIEVEMENTS

Programme: Arts and Culture								
Outcome	Output	Output Indicator	Actual Achievement 2019/20	Actual Achievement 2020/20	Planned Target 2021/2022	Actual Achievement 2021/2022	Deviation from planned target to Actual Achievement for 2021/2022	Comment on deviations
Increased Economic Opportunities for Community Betterment	Job opportunities created for Youth, Women and People with disabilities	2.1 Number of job opportunities created.	NEW	378	500	500	N/A	N/A

Programme: Arts and Culture

Outcome	Output	Output Indicator	Actual Achievement 2019/20	Actual Achievement 2020/2021	Planned Target 2021/2022	Actual Achievement 2021/2022	Deviation from planned target to Actual Achievement for 2021/2022	Comment on deviations
	Capacitated SMMEs in the sector	2.2 Number of SMMEs trained	NEW	333	225	475	+250	Collaboration with (I) Rustenburg Film Festival, (II) South Africa Foundation for Rusty Rocks, (III)TTT Foundation for Rumba in the Jungle Dance Festival and (IV) Rural Enterprise Development Training led to the over performance.
	Placement of artists in schools	2.3 Number of artists placed in schools	NEW	68	70	35	-35	Refusal by targeted school administrations to accept placed artists.



Programme: Arts and Culture

Outcome	Output	Output Indicator	Actual Achievement 2019/20	Actual Achievement 2020/2021	Planned Target 2021/2022	Actual Achievement 2021/2022	Deviation from planned target to Actual Achievement for 2021/2022	Comment on deviations
Developed sports, arts, culture and heritage to advance socio-economic transformation and social cohesion.	Created local and national platforms for local artists.	2.4 Number of local and international market access platforms supported	NEW	18	90	103	+13	Overachievement was as a result of call for proposals (Grant funding)
		2.5 Number of artists performing in local platforms.	NEW	204	100	467	+367	More artists were procured to ensure increase of financial support is provided to our local artists.
		2.6 Number of buildings beautified through arts.	NEW	64	64	64	N/A	N/A

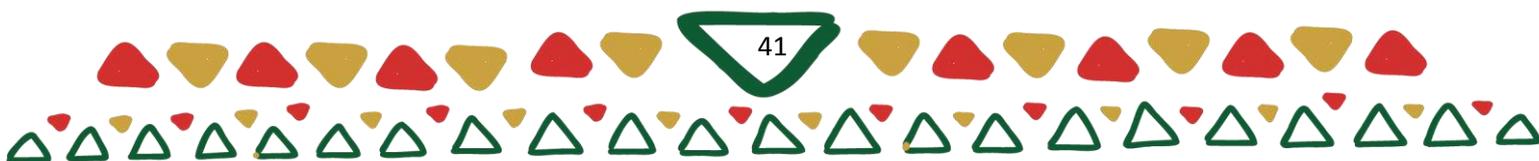


Programme: Arts and Culture

Outcome	Output	Output Indicator	Actual Achievement 2019/20	Actual Achievement 2020/2021	Planned Target 2021/2022	Actual Achievement 2021/2022	Deviation from planned target to Actual Achievement for 2021/2022	Comment on deviations
	Supporting artists to perform internationally	2.7 Number of artists performing in international platforms.	NEW	04	05	05	N/A	N/A
	Community conversations / dialogues programme implemented	2.8 Number of community conversations / dialogues held to foster social interaction	NEW	76	82	88	+06	Overachievement in community conversations was due to incorporation of conversations in the following events: (I).38 th Annual Dingaka Conference, (II)MEC's special projects (Outreach), (III)Onkgopotse Tiro memorial lecture (IV)Film and Television Industry engagement
	Inclusive and stabilised	2.9 Number of Commemorative	06	00	13	17	+04	Increase was due to inclusion of the following:

Programme: Arts and Culture

Outcome	Output	Output Indicator	Actual Achievement 2019/20	Actual Achievement 2020/2021	Planned Target 2021/2022	Actual Achievement 2021/2022	Deviation from planned target to Actual Achievement for 2021/2022	Comment on deviations
	communities	and historical days celebrated						(I)38 th Annual Dingaka Conference, (II)World Aids Day, which was done together with Lebotloane Community Arts Centre, (III)Sikhumbuzo Amahlubi Heritage celebrations, which was celebrated together with Mahlubi Traditional Council and (IV) Heritage celebration in collaboration with Mofufutso Arts Centre
		2.10 Number of multilingual services rendered	NEW	NEW	20	22	+02	Request from the Human Rights Commission requesting for a SASL Interpreter led to increased output.



Programme: Arts and Culture								
Outcome	Output	Output Indicator	Actual Achievement 2019/20	Actual Achievement 2020/2021	Planned Target 2021/2022	Actual Achievement 2021/2022	Deviation from planned target to Actual Achievement for 2021/2022	Comment on deviations
	Arts and Culture Facilities built	2.11 Number of facilities upgraded	07	03	02	02	N/A	N/A
	Development of Heritage	2.12 Number of Heritage sites developed	01	03	03	02	-01	Inconsistency between Bills of quantities and received Quotations resulted in non-performance on JB Marks Heritage Site

Linking Performance with Budget

Programme Name	2021/2022			2020/2021		
	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	7 866	7 750	116	35 228	33 571	1657
Arts and Culture	201 720	201 526	194	189 374	183 826	5 548
Museum Services	17 241	17 203	38	34 429	20 746	13 683
Language Services	13 341	13 290	51	12 918	12 563	355

Heritage Services	86	-	86			
Total	240 254	239 769	485	271 949	250 706	21 243

Strategy to overcome areas of under-performance

- Bill of Quantities will be adjusted accordingly and budget will be allocated for the completion of JB Marks Heritage Site.

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

- None

Significant Achievements for the Programme

- The Department managed to purchase arts equipment for 20 Community Arts Centers (CACs) across the Province and capacitate artists within those CACs with workshops on six (6) genres. Two of the Community Arts Centers in Ngaka Modiri Molema District were refurbished to be utilized by artists in their areas.
- 28 NPI’s received funding to the total value of R8 Million.
- 173 Art Practitioners were placed on Presidential stimulus program for a period of 6 months were they received coaching on entrepreneurship whilst earning a stipend of R6500.
- Department held a successful Art Fair in Mahikeng during the month of June 2021.
- 18 Writers books were published
- 15 Legend Writers who have made effort to promote their mother language where honoured in Award ceremony on the 3rd December 2021.



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	Financial Support to Community Art Centres	4 Districts	210	70% youth 30% people living with Disabilities	R1 .5 Million	R1.5. Million	Support to structures and individual artists	Ability to perform and showcase talent (increased economic opportunities)
	Provision of training to Art Practitioners through Presidential Stimulus Package	All Districts	173	80% Youth 50% Women 10% people living with disabilities	0 (budget was carried by National Department)	R1 124 500	Increased economic opportunities	Capacitated Art Practitioners

NON-FINANCIAL PERFORMANCE [2021-2022] LINKED TO BUDGET				
Programme	Total number of output indicators	Number of output indicators achieved	Number of output indicators not achieved	Percentage achieved
Cultural Affairs	12	10	02	83%
	Final appropriation R'000	Actual expenditure R'000	Variance R'000	Actual expenditure as % of final appropriation
	240 254	239 768	486	100%



4.3 PROGRAMME 3: LIBRARY AND ARCHIVE SERVICES

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

SUB-PROGRAMMES

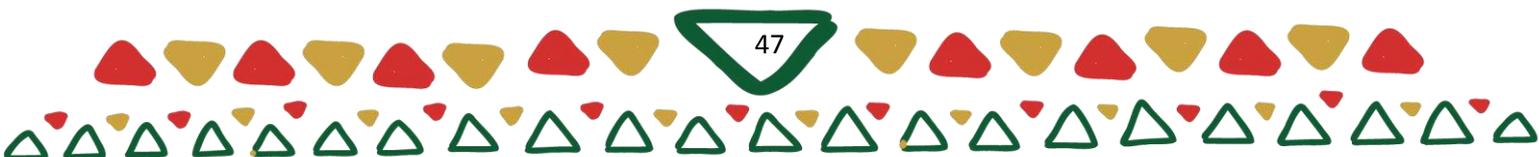
- Management
- Library Services
- Archive

OUTCOMES, OUTPUTS, OUTPUT INDICATORS, TARGETS AND ACTUAL ACHIEVEMENTS

Programme: Library and Archive Services								
Outcome	Output	Output Indicator	Actual Achievement 2019/20	Actual Achievement 2020/2021	Planned Target 2021/2022	Actual Achievement 2021/2022	Deviation from planned target to Actual Achievement for 2021/2022	Comment on deviations
Developed sports, arts, culture and heritage to advance socio-economic transformation and social cohesion.	Libraries completed	3.1 Number of new libraries constructed	02	03	06	01	-05	The project of construction of Southey community library was not completed. The tenders for Migdol and Tlapeng Modular libraries were awarded at the end of February 2022, which was late in the financial

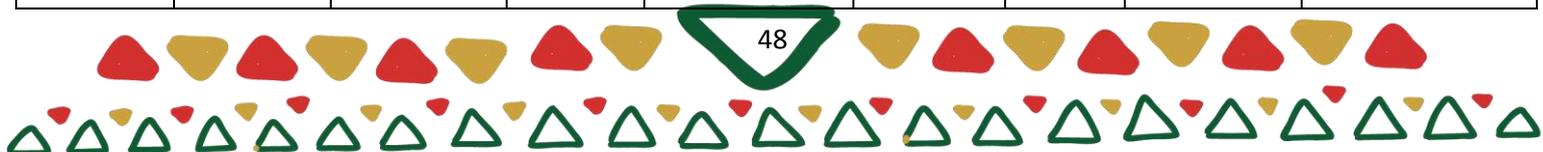
Programme: Library and Archive Services

Outcome	Output	Output Indicator	Actual Achievement 2019/20	Actual Achievement 2020/2021	Planned Target 2021/2022 2	Actual Achievement 2021/2022	Deviation from planned target to Actual Achievement for 2021/2022	Comment on deviations
								<p>year for the delivery and installation of the modular to be completed.</p> <p>The tender for Uitkyk Modular structure was advertised and failed at Evaluation's Stage due to (SBD6) local content not declared. Tender was cancelled and recommended for re-advertising.</p> <p>The Implementing Agent delayed to advertise the tender for supply, delivery</p>



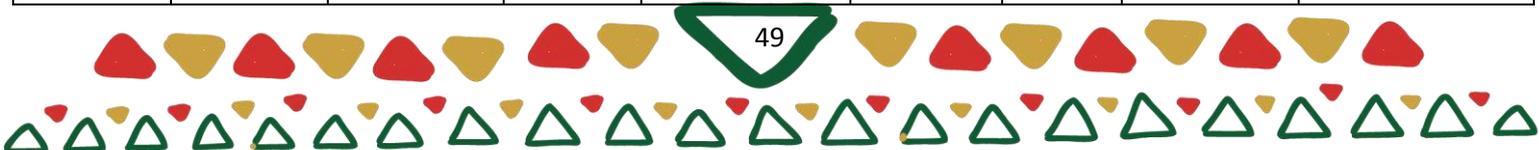
Programme: Library and Archive Services

Outcome	Output	Output Indicator	Actual Achievement 2019/20	Actual Achievement 2020/2021	Planned Target 2021/2022	Actual Achievement 2021/2022	Deviation from planned target to Actual Achievement for 2021/2022	Comment on deviations
								and installation of Moshana Modular structure and process then affected by the National Treasury Instruction note 3 of 2021/22.
	Archival groups arranged for retrieval	3.2 Number of archival groups arranged for retrieval	02	02	02	02	N/A	N/A
	Records Management Systems Implemented	3.3 Number of records classification systems approved	05	05	06	06	N/A	N/A
	Library and	3.4 Number of	17	17	17	17	N/A	N/A



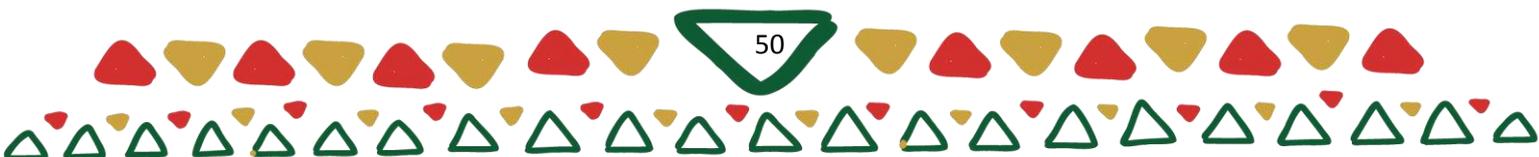
Programme: Library and Archive Services

Outcome	Output	Output Indicator	Actual Achievement 2019/20	Actual Achievement 2020/2021	Planned Target 2021/2022	Actual Achievement 2021/2022	Deviation from planned target to Actual Achievement for 2021/2022	Comment on deviations
	archives outreach programmes conducted	library and archives outreach programmes conducted						
	Oral history collected and preserved	3.5 Number of oral history programmes conducted	06	07	07	06	-01	Oral History interview that was planned in Ledig with the Bakubung Baratheo could not take place due to riots in the community.
	Records management systems implemented by government institutions	3.6 Number of approved records classification systems allocated with disposal authorities	00	05	06	06	N/A	N/A



Programme: Library and Archive Services

Outcome	Output	Output Indicator	Actual Achievement 2019/20	Actual Achievement 2020/2021	Planned Target 2021/2022	Actual Achievement 2021/2022	Deviation from planned target to Actual Achievement for 2021/2022	Comment on deviations
	Indigenous language books available in audio format	3.7 Number of Indigenous language books narrated into audio format	NEW	NEW	06	05	-01	The editing and capturing of one book could not be finalised. There were delays to send the second batch of recorded books to SALB. It was late in the financial year and SALB will only be able to finalise the editing and capturing in the beginning of 2022/23 financial year. The delay was also because some of the books that were narrated had not been approved by



Programme: Library and Archive Services

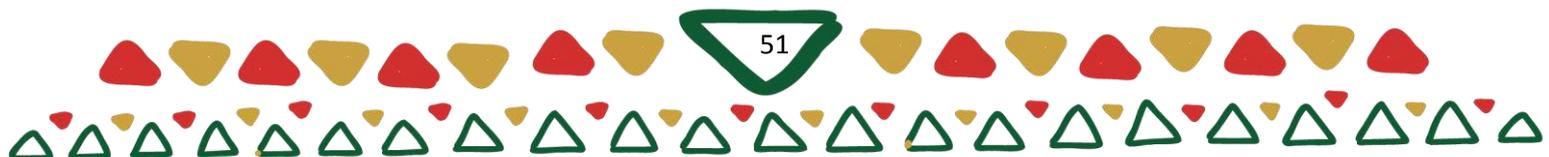
Outcome	Output	Output Indicator	Actual Achievement 2019/20	Actual Achievement 2020/2021	Planned Target 2021/2022	Actual Achievement 2021/2022	Deviation from planned target to Actual Achievement for 2021/2022	Comment on deviations
								the publishers or authors

Linking Performance with Budget

Programme Name	2021/2022			2020/2021		
	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	7 035	4 992	2 043	5 667	5 108	559
Library Services	180 137	146 435	33 702	143 879	130 000	13 879
Archives	8 416	8 400	16	10 458	8 318	2 140
Total	195 588	159 827	35 761	160 004	143 426	16 578

Strategy to overcome areas of under-performance

- Tenders for modular structures must be advertised early in the financial year. There will be improvement in delivery since the Department has been able to develop and agreed on specifications for modular structures with the respective District Offices of Department of Public Works and Roads that are implementing the projects.
- The Service Delivery Agreement with Department of Public Works and Roads must be managed closely and the budgets for projects must be confirmed before the start of financial year, with submission of the Departmental Project List.



- The Annual Operational Plan will be reviewed and schedule recording to be completed in third quarter, so that if there are difficulties in communities that will hamper the recording there is still enough time for a recovery plan.
- The South African Library for the Blind has obtained agreement of publishers for narration of books and the titles that will be narrated will only be books of approved by publishers. Narration will start at the beginning of the financial year.

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

- The number of libraries built was not achieved.
- The library and archives outreach programmes conducted was achieved.

Significant Achievements for the Programme

- Completion of construction of Lethabong community library.

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
Library and Archives Services: Conditional Grant	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A



NON-FINANCIAL PERFORMANCE [2021-2022] LINKED TO BUDGET				
Programme	Total number of output indicators	Number of output indicators achieved	Number of output indicators not achieved	Percentage achieved
Library and Archives	07	04	03	57%
	Final appropriation R'000	Actual expenditure R'000	Variance R'000	Actual expenditure as % of final appropriation
	195 588	159 827	35 761	82%



4.4 PROGRAMME 4: SPORTS AND RECREATION

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

SUB-PROGRAMMES

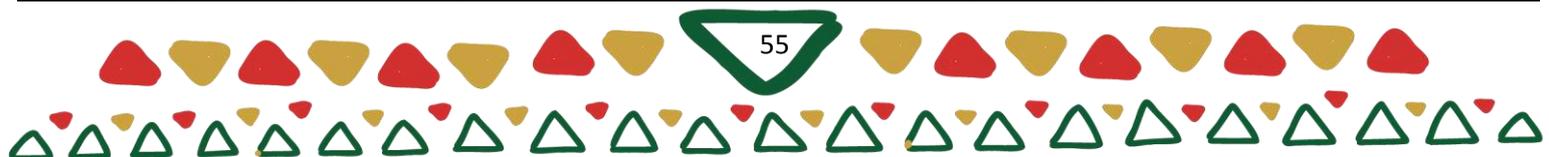
- Sports
- School Sport
- Recreation

OUTCOMES, OUTPUTS, OUTPUT INDICATORS, TARGETS AND ACTUAL ACHIEVEMENTS

Programme: Sports and Recreation								
Outcome	Output	Output Indicator	Actual Achievement 2019/20	Actual Achievement 2020/2021	Planned Target 2021/2022	Actual Achievement 2021/2022	Deviation from planned target to Actual Achievement for 2021/2022	Comment on deviations
Increased Economic Opportunities for Community Betterment	Create employment opportunities through conditional grant and PROR EC Allocation	4.1 Number of sport activity coordinators contracted	26	72	76	00	-76	Appointment for Sport Coordinators was done on the fourth quarter which resulted in the deviation. All appointed contractors started on the new financial year 01 April 2022

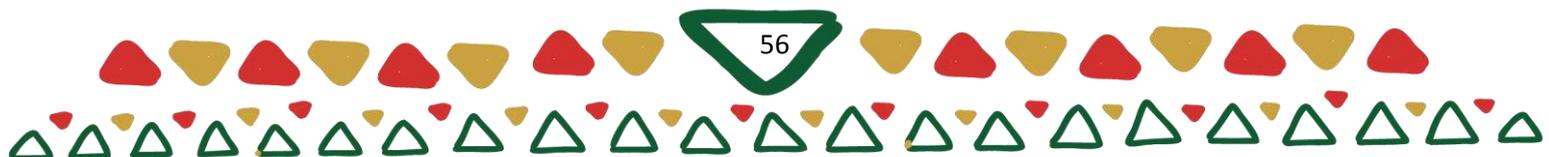
Programme: Sports and Recreation

Outcome	Output	Output Indicator	Actual Achievement 2019/20	Actual Achievement 2020/2021	Planned Target 2021/2022	Actual Achievement 2021/2022	Deviation from planned target to Actual Achievement for 2021/2022	Comment on deviations
Developed sports, arts, culture and heritage to advance socio-economic transformation and social cohesion.	Sports and Recreation Facilities built	4.2 Number of Sports and Recreation facilities built	NEW	01	01	00	-01	The allocation for Manthe Facility needs to be increased in order for the facility to be completed.
	Mass participation programme	4.3 Number of people actively participating in sport and recreation events.	NEW	55 296	63 500	50 932	-12 568	Due to minimal funds allocated to Sports and Recreation most targets were not achieved and also due to limited number of gatherings, according to the COVID-19 restrictions which applied during the financial year certain targets were not achieved.



Programme: Sports and Recreation

Outcome	Output	Output Indicator	Actual Achievement 2019/20	Actual Achievement 2020/2021	Planned Target 2021/2022	Actual Achievement 2021/2022	Deviation from planned target to Actual Achievement for 2021/2022	Comment on deviations
		4.4 Number of people trained in Sports and Recreation Programmes	NEW	100	850	832	-18	Due to unavailability of accredited facilitators for Basketball in Quarter 3 and Quarter 4, Eighteen (18) people were not trained.
	Elite athletes in sports and recreation codes	4.5 Number of athletes supported by the Sport Academy.	567	570	600	600	N/A	N/A
		4.6 Number of schools, hubs, clubs provided with equipment and/or attire	281	199	304	97	-207	The supplier contractor was extended and 15% of the total contract budget was allocated as per the PFMA and the budget was not sufficient
		4.7 Number of sports and	NEW	03	03	03	N/A	N/A



Programme: Sports and Recreation

Outcome	Output	Output Indicator	Actual Achievement 2019/20	Actual Achievement 2020/2021	Planned Target 2021/2022	Actual Achievement 2021/2022	Deviation from planned target to Actual Achievement for 2021/2022	Comment on deviations
		recreation structures supported						
	Recreation facilities	4.8 Number of recreation facilities supported	NEW	04	04	04	N/A	N/A



Linking Performance with Budget

Programme Name	2021/2022			2020/2021		
	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	49 547	48 508	1 039	57 527	48 238	9 299
School Sport	46 424	45 397	1 027	27 005	25 625	1 380
Recreation	27 132	26 992	140	19 138	16 693	2 445
Management	28 555	28 289	266			
Total	151 658	149 186	2 472	103 670	90 556	13 114

Strategy to overcome areas of under-performance

- The Chief Directorate Sports and Recreation to enforce the monitoring of under-performance from Local to District level. This will be done on month to month to be able to achieve the planned activities accordingly. The monitoring tool has been developed to assist the Province to track the monthly activities which will be implemented from local, district and at the Provincial level.

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

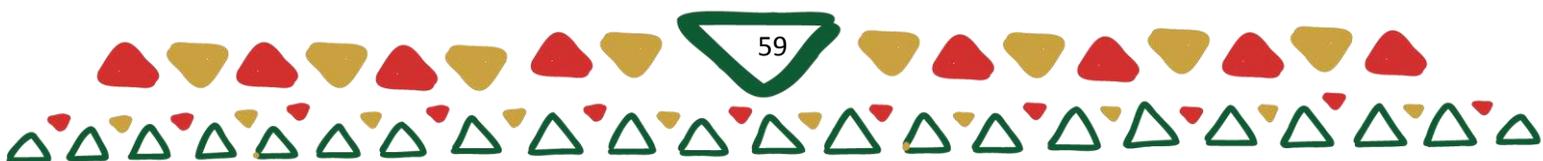
The performance in relation to Chief Directorate outputs and output indicators and targets were included from North West Sports Confederation, North West Provincial Recreation Council and the Department of Basic Education. With regard to the financial year under review some of the targets were achieved and others not achieved due to the factors stated above. Further consultation with stakeholders with regard to the Output indicators will be done to improve on the impact that is needed.

Significant Achievements for the Programme

- Sports and Recreation encourages healthy lifestyle where there is promotion of social cohesion, sports tourism and mass participation across society in all activities. This is done by providing support to stakeholders (Federations, Recreational

structures and School sport structures) with participating attire, equipment, specific training, scientific and nutritional support.

- The school sport activities that were implemented include National Athletics in Paarl, School Sport Championships (Winter and Summer Codes), National Deaf Championships, National Physically Disabled Championships, National Table Tennis Disability Championships and National Autumn Championships. Under-15 Football team from Eletsa Secondary school won the gold medal at the National School Sport Championships which resulted in the school representing South Africa at the PAN African Cup at DRC CONGO. Reabaka Phepheng was crowned the player of the tournament. In chess North West obtained gold and two bronze medals with Atlegang Munchosi from Klerksdorp crowned the National Champion to represent the country in China at the International Schools Federations Championships. Team North West won gold medals in 4 X 50 metre relay freestyle at the SA Schools swimming championships and obtained an overall of 16 medals (1 Gold, 6 Silver and 9 Bronze). With regard to the National Physically Disabled Championships, two athletes from the North West and a coach have been selected to form part of the Africa Regional Championships.
- Recreation activities that were implemented include Local, District, Provincial as well as the National Indigenous games, National Youth Camp, Big Walk and Recreation Day. These activities promote healthy lifestyle in communities and encourage people to fight diseases caused by obesity such as High blood pressure, Diabetes and Stroke. North West male and female Khokho Teams took second place at the National Indigenous Games, winning silver medals. The Jukskei and Kgathi team won the silver medal, which resulted in the team winning the Best Team Of The Year at the North West Sports Awards.
- With regard to Club development, activities such as Rural Sport Development Games, Youth Games, Women's Games, Provincial Amateur Boxing and Disability games were implemented in the 2021/22 financial year. The North West Province in partnership with the Hockey Federation managed to host a successful Junior Hockey World Cup in Potchefstroom. The Sport and Recreation Directorate in partnership with relevant stakeholders managed to host successful 2021/22 Sports Awards where different participants across the province were acknowledged.



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	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

NON-FINANCIAL PERFORMANCE [2021-2022] LINKED TO BUDGET				
Programme	Total number of output indicators	Number of output indicators achieved	Number of output indicators not achieved	Percentage achieved
Sports and Recreation	08	03	05	38%
	Final appropriation R'000	Actual expenditure R'000	Variance R'000	Actual expenditure as % of final appropriation
	151 658	149 186	2 472	98%



5. TRANSFER PAYMENTS

5.1 Transfer payments to public entities

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

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

Name of Public Entity	Key Outputs of the Public Entity	Amount transferred to the public entity R'000	Amount spent by the public entity R'000	Achievements of the public entity
Mmabana Arts, Culture and Sports Foundation	The implementation of the mandate of the MACSF embodied in the Mmabana Arts, Culture and Sports Foundation Act of 2000, Act 7 of 2000 (the "MACSF Act")	133 099	126 642	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.	1 546	1 546	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)	274	274	As per DPSA Directive on utilisation of Training Budget
Klein Marico	To provide recreational facilities.	9 955	9 955	Departmental APP

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
Donkervliet	To provide recreational facilities	4 328	4 328	Departmental APP
Noyons	To provide recreational facilities	2 034	2 034	Departmental APP
NW Geographical Names	Administration	N/A	N/A	N/A
Provincial Language Services	Administration	1 658	1 658	As per Business Plan

5.2 Transfer payments to all organisations other than public entities

The table below depicts the transfers made for the period 01 April 2021 to 31 March 2022

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	900	698	The transfer was only made in the second quarter of the financial year and Covid 19 Lockdown Regulations resulted in less libraries

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
						operating at the time. This affected travelling and accommodation by our coordinator.
Ikageng Museums (Seolong)	NPI	Administration	Yes	264	253	Balance is for Audit Fees.
HC Bosman Living Museum	NPI	Administration	Yes	264	167	Funds were transferred during third quarter.
Publishing House	NPI	Administration	Yes	817	817	N/A
NW Federation of Community Centre	NPI	Administration	Yes	1 519	1 519	N/A
NW Provincial Recreation Council	NPI	Administration	Yes	2 743	2 743	N/A
NW Academy	NPI	Administration	Yes	13 636	10 856	Outstanding is for Salaries.

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
Sport Commission						
Setlhatlwe Heritage Site	NPI	Administration	Yes	211	179	Outstanding is for salaries and Audit fees.
Klerksdorp Museum	NPI	Administration	Yes	234	204	Transfer only received in December 2021. Outstanding is for training programme for Heritage Workers and Signage.
Soul Africa Foundation	NPI	Administration	Yes	750	750	N/A
MO2C Institute	NPI	Administration	Yes	350	350	N/A
Gaditshego Foundation NPC	NPI	Administration	Yes	500	500	N/A
Kopano ke Matla Youth Group	NPI	Administration	Yes	200	200	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
Nomtiti Cultural Ensemble	NPI	Administration	Yes	450	450	N/A
Mmelegi Mmausi Foundation	NPI	Administration	Yes	650	650	N/A
Tswelelopele Ka Lekgotla L B L S	NPI	Administration	Yes	250	250	N/A
Ikage Art Foundation	NPI	Administration	Yes	650	650	N/A
Education Alive PNC	NPI	Administration	Yes	500	500	N/A
Legae Arts Institution	NPI	Administration	Yes	250	250	N/A
TTT Foundation NPC	NPI	Administration	Yes	1 000	1 000	N/A
Magakwa Youth Development Centre	NPI	Administration	Yes	350	350	N/A
MUNICIPALITIES						

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
Moses Kotane	Local Municipality	To provide funds for minor maintenance and operational costs (such as salaries, photocopiers, stationery and specialised library stationery etc) for the community libraries. Priorities and details to be specified in the business plan submitted by the municipality. Priority to also be given to Covid-19 activities.	Yes	866	27	Delay in supply chain process by the municipality . Payment of salaries is continuous
Kgetleng Revier	Local Municipality	To provide funds for salaries, cleaning equipment and materials, installation of water tank (Redirile library), kitchen equipment such as fridges	Yes	1 020	682	Continuation on Salaries 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
		and microwaves. Priority and details to be specified in the business plan submitted by the municipality. Priority to also be given to Covid-19 activities.				
Rustenburg	Local Municipality	To provide funds for minor maintenance and operational costs (such as daily allowances and stationery), installation of alarm systems, procurement of hygiene materials, payment of water and electricity (6 libraries) and marketing and promotion of services for community libraries. Priority and details to be	Yes	1 361	80	Continuous on daily allowances. Non-responsive bids for alarm systems, delay in delivery by service provider, continuous payment on electricity.

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
		specified in the business plan submitted by the municipality. Priority to also be given to Covid-19 activities.				
Madibeng	Local Municipality	To provide funds for minor maintenance, installation of aircons, borehole, installation of new plugs and catering for meetings. Priority and details to be specified in the business plan submitted by the municipality. Priority to also be given to Covid-19 activities.	Yes	1 016	87	Delay in SCM processes, delay in supply by the service provider and continuation of catering.
Moretele	Local Municipality	To provide funds for operational costs (such as library specialised stationery, S&T	Yes	798	182	Advert closed waiting for evaluation. Continuous S&T, cellphone

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
		and cellphone contracts for library staff), clearview fence, cleaning material, minor maintenance, building of storage room. Priority and details to be specified in the business plan submitted by the municipality. Priority to also be given to Covid-19 activities.				contract and programmes Adverts (6) closed pending court ruling.
Maquassi-Hills	Local Municipality	To provide funds for operational costs (such as salaries, stationery, cellphone contracts), minor maintenance, promotional material and programmes, vehicle maintenance, monthly payment for	Yes	943	591	Continuous salaries, cellphone contracts, programmes, vehicle maintenance and alarm system. Delay in SCM processes

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
		CCTV cameras and purchasing of cleaning material. Priority and details to be specified in the business plan submitted by the municipality. Priority to also be given to Covid-19 activities.				Continuous and quotations.
Matlosana	Local Municipality	To provide funds for training of library staff, purchasing of library furniture and equipment, awareness projects, maintenance, renovation and upgrading of libraries. Priority and details to be specified in the business plan submitted by the municipality. Priority to also be given to	Yes	1 000	416	SCM process in progress.

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
		Covid-19 activities.				
Kagisano-Molopo	Local Municipality	Reading awareness and library promotion programmes. Preventative maintenance of library buildings	Yes	812	0.00	Transfer was only received end of March 2022 due to late submission of Business Plan
Greater Taung	Local Municipality	To provide funds for operational costs (such as salaries, public internet and library specialised stationery), library furniture and equipment, library promotional programmes. Priority and details to be specified in the business plan submitted by the municipality. Priority to also be given to Covid-19 activities.	Yes	1 003	716	Continuous Public Internet. Delay on delivery by the service provider. Continuous Programmes.

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
Mamusa	Local Municipality	To provide funds for operational costs (such as salaries, stationery, photocopiers, internet and cellphone contracts), vehicle maintenance, minor maintenance, payment of electricity, installation of aircons (Schweizer Reneke library). Priority and details to be specified in the business plan submitted by the municipality. Priority to also be given to Covid-19 activities.	Yes	1 482	763	Delay in SCM processes.
Lekwa-Teemane	Local Municipality	To provide funds for operational costs (such as salaries, stationery and	Yes	816	611	Continuous salaries and photocopier rentals. Memo and

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
		<p>photocopiers), promotional material, library signage, fencing for (Bloemhof library), installation of blinds (2 libraries) and purchase of picnic benches. Priority and details to be specified in the business plan submitted by the municipality. Priority to also be given to Covid-19 activities.</p>				specification submitted to SCM.
Mafikeng	Local Municipality	To provide funds for operational costs (such as salaries, specialised library stationery), kitchen equipment (fridges, kettles, microwaves and water	Yes	1 622	1 132	Continuous salaries Memo and Specification submitted at Supply Chain

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
Ditsobotla	Local Municipality	dispenser, gardening equipment, cleaning equipment and materials, wall watches, office furniture, general maintenance, suggestion boxes for all libraries. Priority and details to be specified in the business plan submitted by the municipality.	Yes	1 006	417	Continuous salaries. Delay in delivery by service provider. Delay in SCM processes
Ramotshere Moiloa	Local Municipality	Priority to also be given to Covid-19 activities. To provide funds for operational costs (such as salaries and stationery), maintenance (all libraries),	Yes	887	332	Continuous salaries and S&T. Delay in SCM processes

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
Ratlou	Local Municipality	library equipment, hygiene material and programmes and promotional material. Priority and details to be specified in the business plan submitted by the municipality. Priority to also be given to Covid-19 activities. To provide funds for operational costs (such as salaries, printers and S&T), payment of electricity, vehicle maintenance, library outreach programmes, general maintenance and repairs, gardening services and	Yes	1 192	397	Continuous salaries and photocopier rentals. Delay in SCM processes
JB Marks	Local Municipality		Yes	1 157	0.00	Transfer Payment

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
		<p>building of guard house. Priority and details to be specified in the business plan submitted by the municipality. Priority to also be given to Covid-19 activities.</p> <p>To provide funds for operational costs (such as salaries stationery and photocopiers), programmes, catering and cleaning material. Priority and details to be specified in the business plan submitted by the municipality. Priority to also be given to Covid-19 activities.</p>				received in March 2022.

The table below reflects the transfer payments which were budgeted for in the period 01 April 2021 to 31 March 2022, 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	198	0	Submission for transfer not done.
Naledi	Local Municipality	Administration	286	0	Submission for transfer not done.

6.CONDITIONAL GRANTS

6.1 Conditional grants and earmarked funds paid for the period 01 April 2021 to 31 March 2022

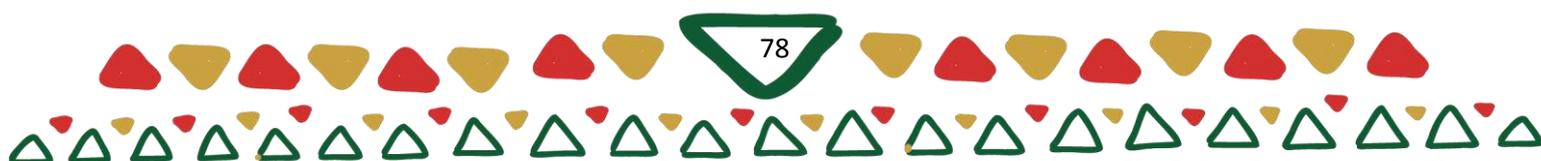
None

6.2 Conditional grants and earmarked funds received

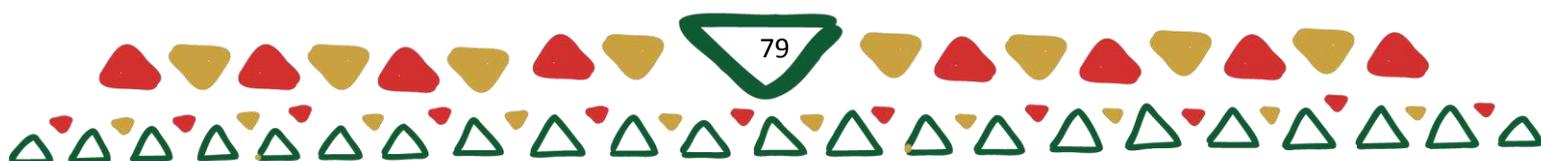
The table/s below details the conditional grants and ear marked funds received during for the period 1 April 2021 to 31 March 2022.

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 recapitalized programme at Provincial level in support of Local Government and National initiatives.
Expected outputs of the grant	<ul style="list-style-type: none"> Governance structures established at Local, Provincial and National Level.

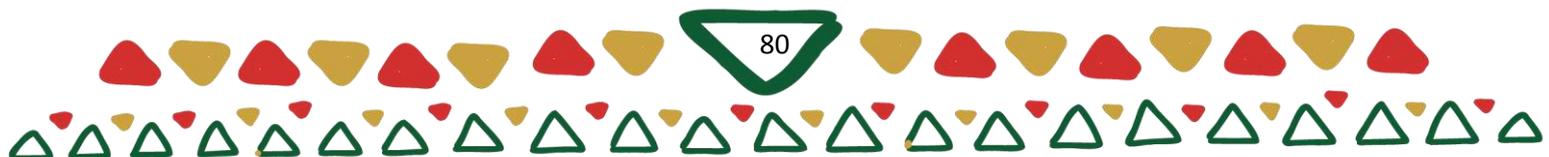
Department who transferred the grant	Department of Arts and Culture
	<ul style="list-style-type: none"> • Monitoring, Administration and Evaluation measures established. • New libraries built. • New Modular libraries delivered. • Existing library structure upgraded. • Community libraries provided with library furniture, office furniture and equipment • Material procured to respond to Covi-19 compliance regulations. • Library information and communication technology infrastructure systems software installed and maintained. • Services for people with visual disabilities provided and maintained in community library. • Transfers to municipalities to address schedule 5 function shift imperative (Function Shift Activity). • Community libraries provided with books and information resources relevant to the needs of the community. • Community libraries provided with security to safe guard property, assets and people (Function Shift Activity) • Staff appointed and maintained at community libraries and province to perform functions that support grant implementation



Department who transferred the grant	Department of Arts and Culture
	<ul style="list-style-type: none"> • Bursaries offered and maintained for library staff registered for part time studies in library and information science • Information and communication technologies infrastructure and equipment provided for public to access computers and internet services • Reading and Awareness programmes supported through the conditional grant • Community libraries provided with books and information resources to support teaching and learning (Dual purpose activity)
Actual outputs achieved	<ul style="list-style-type: none"> • Governance structures established at Local, Provincial and National Level. - 4 District Forum meetings were held. • Monitoring, Administration and Evaluation measures established. <p>The 12 grant review and planning meetings and the 1 annual stakeholder’s workshop were held</p> <ul style="list-style-type: none"> • New libraries built. <p>Lethabong Community library was completed and awarded practical completion certificate.</p> <ul style="list-style-type: none"> • New Modular libraries delivered. - Not achieved. • Existing library structure upgraded. - Upgrading of 2 existing structures completed.



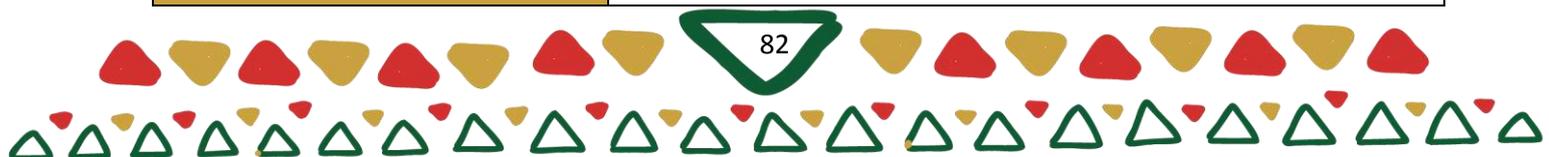
Department who transferred the grant	Department of Arts and Culture
	<ul style="list-style-type: none"> • Community libraries provided with library furniture, office furniture and equipment. <ul style="list-style-type: none"> - 3 libraries provided with furniture. • Material procured to respond to Covi-19 compliance regulations. • Library information and communication technology infrastructure systems software installed and maintained. • Services for people with visual disabilities provided and maintained in community library. <ul style="list-style-type: none"> - Funds transferred to SALB to maintain services with people with visual disabilities in community libraries. • Transfers to municipalities to address schedule 5 function shift imperative (Function Shift Activity). <ul style="list-style-type: none"> - Transfer payments made to 16 local municipalities. • Community libraries provided with books and information resources relevant to the needs of the community. <ul style="list-style-type: none"> - 19,473 items procured. • Community libraries provided with security to safe guard property, assets and people (Function Shift Activity) <ul style="list-style-type: none"> - 24 libraries were provided with security services. • Staff appointed and maintained at community libraries and province to perform functions that support grant implementation <ul style="list-style-type: none"> - 179 staff were maintained.



Department who transferred the grant	Department of Arts and Culture
	<ul style="list-style-type: none"> • Bursaries offered and maintained for library staff registered for part time studies in library and information science - 24 officials awarded bursary for under graduate degree in information studies. • Information and communication technologies infrastructure and equipment provided for public to access computers and internet services. - 60 computers procured for community libraries. • Reading and Awareness programmes supported through the conditional grant. • Community libraries provided with books and information resources to support teaching and learning (Dual purpose activity) - 5340 items procured for dual purpose libraries.
Amount per amended DORA (R'000)	140 905
Amount received (R'000)	148 675 (including 7,770 Rollover)
Reasons if amount as per DORA was not received	N/A
Amount spent by the department (R'000)	115 562
Reasons for the funds unspent by the entity	<p>15 vacant funded posts that were advertised in May 2021 were not filled and 3 posts were vacated.</p> <p>2 new building projects contracts awarded at the end of October 2021 started construction in January. One project did not register any progress due to lack of water</p>



Department who transferred the grant	Department of Arts and Culture
	<p>in the area. One project registered little progress because it started late in the financial year.</p> <p>Two upgrading projects were not implemented as planned due to the Implementing Agent failing to appoint professional team to start the planning phase.</p> <p>The project of supply, delivery and installation of modular structures was not completed. There were delays in starting the projects with the District Offices of the Department of Public Works and Roads as Implementing Agents of projects less than R5 million.</p> <p>There were also errors in the bidding process that led to tenders being cancelled and re-advertised.</p> <p>Failure by appointed service provider to deliver furniture affected spending and also purchase orders that were issued late in financial year.</p> <p>Service Providers failing to deliver on library material.</p> <p>The failed partnership with Office of the Premier to coordinate procurement of SITA services to award tender for internet and Wi-fi connectivity in community libraries</p>
<p>Reasons for deviations on performance</p>	<ul style="list-style-type: none"> • There was delay in approving Shortlisting and interview panel for the 15 posts. The Shortlisting started in December 2021 and because the posts are in different Districts, panels are set per District.
<p>Measures taken to improve performance</p>	<ul style="list-style-type: none"> • The Department must ensure that when posts are advertised the filling of posts must be done as soon as possible to ensure that funds allocated are spent and libraries are sufficiently capacitated. • Letter to be sent to DPWR to highlight areas of concern, especially the under spending that will affect future allocations of the Department and seek



Department who transferred the grant	Department of Arts and Culture
	<p>intervention of the Administrator to ensure that the projects are implemented timeously.</p> <ul style="list-style-type: none"> To ensure that the procurement of library books are closely monitored and the cancellation of procurement orders that are delayed by 30 days from the expected time of delivery. Consider ordering only locally published material that will be easy to deliver if orders are done in quarter 4. All orders must be placed before end of 3rd quarter and avoid ordering in the 4th quarter.
<p>Monitoring mechanism by the receiving department</p>	<ul style="list-style-type: none"> Monthly expenditure and performance reporting. Quarterly review meetings Attending infrastructure site meetings. Transfer payment quarterly review meetings.

7 DONOR FUNDS

7.1 Donor Funds Received

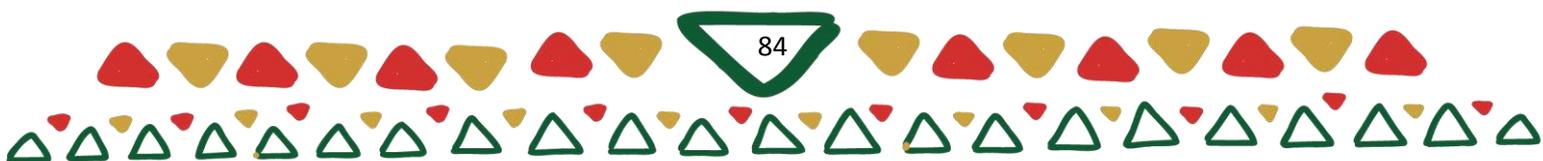
None

8 CAPITAL INVESTMENT

8.1 Capital investment, maintenance and asset management plan



Infrastructure projects	2021/2022			2020/2021		
	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	27,116	11,895	15,221	26,966	18,251	8,715
Upgrades and additions	9,463	4,494	4,969	10,223	8,283	1,940
Rehabilitation, renovations and refurbishments	3,904	3,840	0,064	5,428	0	5,428
Maintenance and repairs	8,650	5,653	2,997	7,854	2,637	5,217
Total	49 133	25 882	23 251	50 471	29 171	21 300



PART C: GOVERNANCE



1. INTRODUCTION

For an institution to function effectively and efficiently, sound governance should be an integral part of operations. Through the 2021/2022 financial year, the department established a Risk Management committee (RMC) chaired by a newly appointed independent chairperson who has been appointed for a term of three years.

The committee was functional and effective and was able to perform its duties as required. The department successfully appointed a Chief Risk Officer to run the Risk and Integrity Management Unit which has been relocated to the Office of the Head of Department.

This Unit will also be responsible for ethics management within the department. Systems, policies, strategy and procedures were developed and implemented to implement and institutionalise risk management in the department. The fraud and corruption policies and strategies were developed and implemented. The 2021/22 strategic risk assessment was conducted in order to ensure that risks that might prevent the department from achieving its objectives are identified and mitigated. The compliance framework and policy was developed and workshopped. It will be approved in the new financial year.

The department also established the Internal Control Unit by appointing the Manager Internal Control as part of enhancing the controls within the department. The Unit will consist of three members, namely the Deputy Director, Assistant Director and Senior Internal Controller, once fully established.

During the financial year the department had a well-functioning Risk Management Committee which is led by Section 38(1)(a)(i) and 51(1)(a)(i) of the Public Finance Management Act, (Act No 1 of 1999 as amended by Act No. 29 of 1999), require Accounting officers to ensure that the departments have and maintain effective, efficient and transparent systems of risk management. The primary objective of the risk management function is to ensure that the Department of Art, Culture, Sports, and Recreation improves and sustains its performance by protecting the department from adverse events.

2. RISK MANAGEMENT

To give effect to this objective, the department established effective risk management systems i.e. capacitating the unit by filling vacant position of the Chief Risk Officer, review and approval of the 2021/22 financial year risk management enabling documents/literature.

The Risk Management Committee established in line with the approved Risk Management Committee Charter; constituting of newly appointed Independent Risk Management Committee Chairperson and Independent External member who is also the Deputy Chairperson has been functional and convened for at least three (03) scheduled meetings and one (01) special meeting that was planned for the induction of the Risk Management Committee members.

The Chairperson's reports for all scheduled meetings were issued to the Accounting Officer as well as the Chief Risk Officer's report to the Risk management Committee and the Accounting officer.

The Risk Champions were appointed in line with the approved Risk Champions Charter. The unit will arrange for the induction of the Risk Champions in the new financial year.

Post-Audit – Action Plan (PAAP) and Provincial Internal Audit (PIA) are standing agenda items in all Risk management Committee Meetings in order for the committee to review and consider the progress made on the implementation of action plans.

The department conducted strategic and some of the operational risk assessments for the 2021/22 financial year in order to identify risks that could impede the attainment of the set outcomes and to determine the levels of controls that are currently in place and action plans to mitigate the risks. All the registers developed were approved and monitored. However, there was no significant progress made with regards to reporting and monitoring of the treatment plans developed.



3. FRAUD AND CORRUPTION

The Department included the National Anti-Corruption Hotline number on their posters for events. Fraud awareness workshops are planned to be conducted in the new financial year.

In order to prevent and detect fraud and corruption, the department established effective Fraud Prevention and Anti-Corruption management systems i.e. review and approval of the 2021/22 financial year enabling documents/literature. All approved Fraud Prevention and Anti-Corruption documents/literature were globalised to staff.

The unit facilitated Fraud Risk Assessment for 2021/22 financial year in December 2021. The register was approved and monitored. However, there was no significant progress made with regards to reporting and monitoring of the treatment plans developed.

The department globalised circulars to remind officials to disclose their financial interests and are also reminded not to be involved in any business with the state. All senior managers were required to disclose relationship within the financial disclosure.

4. MINIMISING CONFLICT OF INTEREST

- a) All members of the Bid Committees declare their interests during the bid committee meetings.
- b) All Senior Managers are required to disclose close relationship within the financial disclosure.
- c) Employees who have relationships with any person providing service to the department disclose conflict of interest within the department.
- d) Departmental policies and procedures, for example gift and donation register, disseminated to employees to disclose interest is in place
- e) Employees to follow procedure as outlined within the departmental policies and procedures
- f) Departmental awareness through workshops, emails and posters,



5. CODE OF CONDUCT

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

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

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

6. HEALTH SAFETY AND ENVIRONMENTAL ISSUES

Inspection of the departmental facilities and offices was conducted during the 2021/22 financial year. Some of the facilities and office were non complaint to the Health and safety and the process of ensuring that they are complaint is underway.(e.g Noyons, Klein Marico, Donkervliet) In order to ensure the department contain and minimize the spread of COVID-19 all health protocol were adhered to the department decontaminated and sanitised all its buildings. In all instances when there is an outbreak of Covid -19 the building will be closed for few hours and be decontaminated. More than twenty thousand (20000) COVID-19 Screenings were done with more than three hundred and thirteen (313) employees vaccinated.

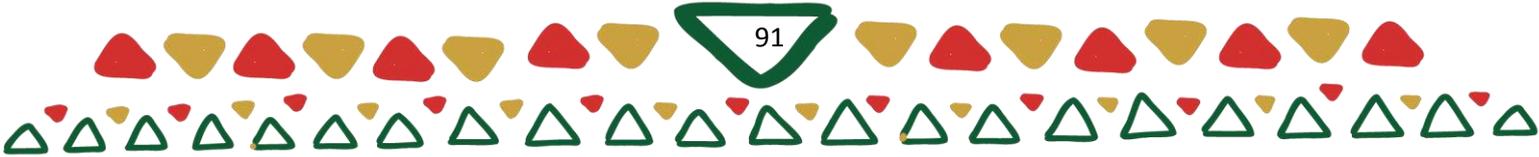
Since the outbreak of Covid-19 pandemic the workplace environment has drastically improved with the training of First Aiders on Occupational Health and safety and COIDA.



7. PORTFOLIO COMMITTEES

Oversight Body	Date of the meeting	Subject	Key resolutions	Progress made
Provincial Public Accounts Committee	-	Annual Report Findings 2019/20	Management should ensure that an adequate filing system is put in place for documentation to support comments on deviations.	<ul style="list-style-type: none"> - Management has developed and is implementing a filing system for collection, collating, storing and safe guarding of all Portfolio of Evidence (POE) received from Directorates in terms of actual performance reported and reasons provided for any deviations experienced. Chief Directorates are reminded on monthly and quarterly basis to submit POE to the Strategic Management Unit substantiating the reasons for deviations provided to validate the validity of the reasons provided. , - The Department has procured lockable file cabinet to ensure the safe guarding of POE and provide reasonable assurance of tempering with validated POE.

Provincial Public Accounts Committee	-	Annual Report Findings 2019/20	Management should ensure that processes are developed and implemented to collect and collate evidence that is sufficient and appropriate	<ul style="list-style-type: none"> - The Strategic Management unit has developed and is implementing adequate processes of collecting and collating POE that is in line with the Technical Indicator Description (TID) as outlined in the Annual Performance Plan (APP). - The unit has developed a declaration certificates that Chief Directorates have to complete on quarterly basis indicating and declaring that POE submitted is Valid, Accurate and Complete (VAC), signed by Chief Directors and Directors. - The unit has further developed POE lead schedule completed by Chief Directorates outlined POE on file is aligned to the TID per Key Performance Indicator (KPI). - Upon the verification and validation processes of the POE for performance reported, the Unit identifies that the POE submitted is not sufficient and/or appropriate to substantiate the performance reported.
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8. SCOPA RESOLUTIONS

Resolution Number	Subject	Details	Response by the Department	Resolved [Yes/No]
No. 04	Report of the Auditor General to the North West Provincial Legislature on Vote: 04 Department of Arts, Culture, Sports, and Recreation for year ended 31 March 2021	Ensuring adequate filling systems are put in place and processes are developed and implemented to collect and collate evidence that is sufficient and appropriate	Yes	Yes
N/A	Report of the Auditor General to the North West Provincial Legislature on the Klein Marico for the year ended 31 March 2021	Legal standing of Klein Marico. Report on establishment framework, background and activities be provided and who prepare the annual financial statement. Provide information on 25 officials appointed at Klein Marico, their levels and responsibilities	Yes	Yes
N/A	Report of the Auditor General to the North West	Entity did not have monitoring tool as required	Yes	Yes

	Provincial Legislature on the Donker-Vleit for the year ended 31 March 2021	by GRAP17 with regards to property, plant and equipment *Irregular expenditure *Performance information reporting *Compliance with Legislature		
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9. PRIOR MODIFICATIONS TO AUDIT

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

10. INTERNAL CONTROL UNIT

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

Through the Internal Control Unit the department was able follow up on the implementation of both the Internal and External audits as part of addressing the shortcomings in the controls. The development of process system description within the Units of Finance and SCM assists in providing insight into each Unit that is located within the Financial Management component. The Unit is also responsible for the coordination of the audit steering committee and the process of audit.

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 24 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; 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

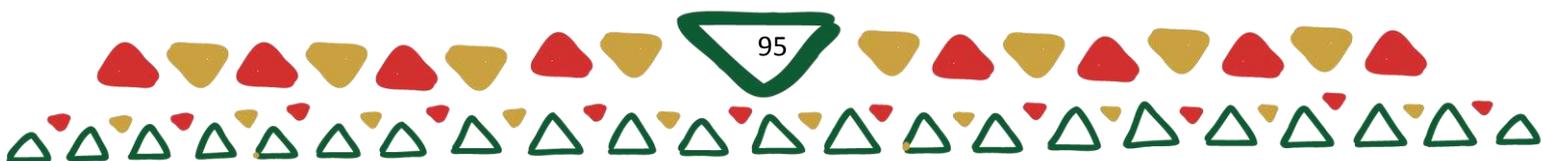
Key objectives:

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	Term of office ended	1
Ms P. Mzizi	CA(SA)	External	Member	1 August 2018	Term of office ended	1
Mr P. Tjie	B.Com, PMD	External	Member	1 August 2018	Term of office ended	1
Ms. J. Masite	B.Com, CIA	External	Member	1 August 2018	Term of office ended	1
Cluster Audit Committee						
Ms. J. Masite	B.Com, CIA	External	Chairperson	1 August 2018	Term of office ended	5
Ms. N. Mtebele*	B.Com, Higher Diploma in Taxation	External	Member	1 August 2018	Term of office ended	4
Mr L.Z Fihlani*	CA(SA)	External	Member	1 August 2018	Term of office ended	5



Name	Qualifications	Internal or external	Role	Date appointed	Date resigned	No meetings attended
Mr. L. Ally*	CA(SA)	External	Member	1 August 2018	Term of office ended	5

Name	Qualifications	Internal or external	Role	Date appointed	Date resigned	No meetings attended
Central Audit Committee						
Ms P. Mzizi	CA(SA)	External	Chairperson	14 February 2022		1
Mr P. Tjie	B.Com, PMD	External	Member	14 February 2022		1
Mr. L. Ally	CA(SA)	External	Member	14 February 2022		1
Cluster Audit Committee						
Mr. L. Ally	CA(SA)	External	Chairperson	14 February 2022		1
Ms. N. Mtebele	B.Com, Higher Diploma in Taxation	External	Member	14 February 2022		1
Ms. L. Francios	GIA(SA), MBA	External	Member	14 February 2022		1
Prof A. Robinson	MBCbB, Master of Health Sciences	External	Member	14 February 2022		1

12. AUDIT COMMITTEE REPORT:

DEPARTMENT OF ARTS, CULTURE, SPORTS AND RECREATION

1. Legislative requirements

The Audit Committee herewith presents its report for the financial year ended 31 March 2022, 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 two (2) scheduled meetings were held by the Central Audit Committee and six (6) meetings was held by the Cluster Audit Committee.

3. Audit Committee Responsibility

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

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

4. The effectiveness of internal control

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

From the various reports of the Internal Auditors, it was noted that matters were reported indicating deficiencies in the system of internal controls in areas pertaining to financial reporting, reporting on pre-determined objectives and compliance with laws and regulations.

A matter of concern for the Audit Committee that has been raised with the department is that the department is currently not implementing all internal and external audit action plans agreed upon. Based on our interaction with the department, we conclude that the action plan management system has not been effectively implemented to address all



internal and external audit findings and the Audit Committee and Internal Audit have recommended specific improvements in this regard.

The Audit Committee remains concerned with the slow progress in the finalisation of irregular expenditure that has accumulated over prior financial years which remains unresolved as at financial year end. The current status of the implementation of the guidelines and instructions as issued by National Treasury to resolve irregular expenditure is inadequate.

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

5. Risk management

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

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

6. In-Year Management and Quarterly Reporting

The quality of the in-year financial and performance reporting including interim financial statements are a concern to the Audit Committee.

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.

The Audit Committee has engaged with management to remedy shortcomings relating to reports on performance against predetermined objectives.

7. Evaluation of Financial Statements

During the quarter 3 and 4 meetings, the Department presented the annual financial statement preparation plan and a progress report to the Audit Committee. The draft



annual financial statements reviewed by the Audit Committee was not reflective of the progress reported to the Committee.

The Audit Committee had reviewed the draft annual financial statements prepared by the department and had advised the accounting officer to ensure that all the review notes and comments of Internal Audit, the Accountant General and the Audit Committee are fully addressed prior to submission of the annual financial statements to the Auditor General South Africa. Subsequently, the material misstatements corrected were also reviewed when the management report of the AGSA was discussed with the Audit Committee

8. Evaluation of Performance Information

The Audit Committee had reviewed the section on performance information included in 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 the 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. Should the department not implement an adequate and effective compliance framework and system, noncompliance 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 department has a system of internal audit under the control and direction of the Audit Committee. The Audit Committee is satisfied that the internal audit function has properly discharged its functions and responsibilities during the year under review.

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



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

11. Auditor General South Africa

We 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 Auditor- General South Africa's audit report, all matters have not been adequately addressed. To effectively address and prevent repeat audit findings, this must be a high priority for the department in the 2022/23 financial year.

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

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

Signed on behalf of the Cluster Audit Committee by:

Chairperson of the Cluster Audit Committee *L. Ally*
.....
L. Ally CA (SA)

Date 11 August 2022



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:	BE16775-051626
ADDRESS:	Gaobonotho Building, 769 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	26.00
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	
Are 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: 06-10-2020
 Expiry Date: 07-10-2021


 Hlumelo Mavume
 Technical Signatory



T: +27 11 622 2200 F: +27 11 622 8386
 EMPOWERMENT HOUSE, 55 KOLBEVO DRIVE, G. 20A/51A,
 JOHANNESBURG 2001
 DIRECTORS: T. MADDO & D. RAO

VERIFIED RATING: Company Registration 2019/00025197 VAT: 204211238



sanas
 SOUTH AFRICAN
 BEE RATING AGENCY
 BIVA 008

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 <i>(include a discussion on your response and indicate what measures have been taken to comply)</i>
Determining qualification criteria for the issuing of licenses, concessions or other authorisations in respect of economic activity in terms of any law?	NO	N/A
Developing and implementing a preferential procurement policy?	YES	Departmental Supply Chain Management Policy is developed
Determining qualifications criteria for the sale of state-owned enterprises?	NO	N/A
Developing criteria for entering into partnerships with the private sector?	NO	N/A
Determining criteria for the awarding of incentives, grants and investment schemes in support of Broad Based Black Economic Empowerment?	NO	N/A



PART D: HUMAN RESOURCE MANAGEMENT



1. INTRODUCTION

The Human Capital Management Directorate respond to outcome number twelve (12) that is “an efficient, effective and developmental public service”. Furthermore the department through its Human Capital Management directorate intend to create decent work opportunity through inclusive growths.

As one of the support function of the department the directorate ensures the department has capacity to implement its core mandate of Arts, Culture, Libraries, Archives, Museum, Heritage, language service, Sports and Recreation.

During the financial year under review, the Directorate, despite the outbreak of the Covid-19 had to soldier on with its support function whilst some of the activities of the department was limited by the regulations that governs the pandemic.

Fast-forward as a department and directorate with its limited financial resources, we intend to continue to strive to attract, develop, retain talent at our disposal within the confinement of the regulations. The review of the organisational structure intend to reposition the department as a modern secure institution.

2. OVERVIEW OF HUMAN RESOURCES

The working environment has experienced a huge number of changes because of the COVID-19 crisis, which has dictated how societies operate and how individuals interact and work. As we move forward, one of the main objectives is to create a working environment in what is termed “the new normal”. This has been one of the key points and focuses of HR.

The status of human resources in the department.

Human Resource Management is in the process of stabilising the Department following the reconfiguration.

The Department embarked on a recruitment drive, focussing on filling the managerial posts within the Department. For the year under review, 16 posts were filled within the Department including two Director posts and four Deputy Directors.

The Department is also in the planning phase of appointing the conditional grant posts on a permanent basis as per directive from the ministry of Sports arts and Culture. This process will be done in accordance within the prescribed regulations as outline in the Public service Act and Regulation.

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

- Reducing of the vacancy rate of the Department
- Fast track the filling of all critical vacant posts in the Department
- Commence with the project of recruitment process of conditional grant posts on a permanent basis

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

Human Resource Management undertook a recruitment drive to fill the managerial positions within the Department. This capacitated the management of the Department, especially Sports, Recreation, Risk and IT. These are key day to day operations of the Department, with Risk and IT having been identified by the Auditor General.

Employee performance management.

The department had ensure that all employees from level 2-12 are assessed and rewards were applicable are paid to deserving employee. We continue to drive compliance of a high standard on performance through performance management awareness program. This will be done by ensuring that employee have performance contract with their supervisors.

The department continue to monitor the performance of all its employee especially at the Senior Management level by reporting any underperformance to DPSA as prescribed.

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

- Filling of 16 posts within the Department
- Appointment of all Siyadlala Mass participation Sports assistants

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.
- Appointment of employees attached to conditional grant on permanent basis.
- Review of the Departmental Human Resource Planning.

3. HUMAN RESOURCES OVERSIGHT STATISTICS

3.1 Personnel Related Expenditure

Table 3.1.1 Personnel expenditure by programme for the period 1 April 2021 and 31 March 2022

Programme	Total expenditure	Personnel expenditure (excluding Goods & Services)	Training expenditure	Professional and special services expenditure	Personnel expenditure as a % of total expenditure	Average personnel cost per employee
04000001 MANAGEMENT AND ADMINISTRATION	R79 158 629,00	R78 159 179,00	R999 450,00	R0,00	29	R 385 021,00
04000002 SAC:PROGRAM 2:CULTURAL AFFAIRS	R66 418 965,00	R66 136 915,00	R282 050,00	R0,00	25	R 317 966,00
04000003 SAC:PROGRAM 3:LIBRARIES AND ARCHIVE SERVICES	R86 174 282,00	R85 743 092,00	R431 190,00	R0,00	32	R 295 666,00
04000004 SPORTS AND RECREATION	R38 002 648,00	R37 630 408,00	R372 240,00	R0,00	14	R 272 684,00
Total	R269 754 524,00	R267 669 594,00	R2 084 930,00	R0,00	99	R 319 034,00

Table 3.1.2 Personnel costs by salary band for the period 1 April 2021 and 31 March 2022

Salary band	Personnel expenditure (COE: SALARY & WAGES)	% of total personnel cost	No. of Employees	Average personnel cost per employee
Lower skilled (Levels 1-2)	R19 458 933,03	7	93	R 209 236,00
Skilled (Levels 3-5)	R33 193 079,90	11	118	R 281 297,00
Highly skilled production (Levels 6-8)	R71 446 381,36	25	159	R 449 348,00
Highly skilled supervision (Levels 9-12)	R66 088 137,51	23	90	R 734 313,00
Senior and Top Management (Level 13-16)	R18 856 519,45	7	16	R 1 178 532,00
Contract (Levels 1-2)	R1 842 886,78	1	11	R 167 535,00
Contract (Levels 3-5)	R35 097 153,54	12	126	R 278 549,00
Contract (Levels 6-8)	R17 800 426,66	6	42	R 423 820,00
Contract (Levels 9-12)	R1 849 346,66	1	2	R 924 673,00
Contract (Levels 13-16)	R139 386,58	0	151	R 923,00
Periodical Remuneration	R9 646 550,00	3	31	R 311 179,00
Abnormal Appointment	R1 874 016,40	1	0	R 0,00
Total	R277 292 817,87	95	839	R 330 504,00

Table 3.1.3 Salaries, Overtime, Home-Owners Allowance and Medical Aid by programme for the period 1 April 2021 and 31 March 2022

Programme	Salaries		Overtime		Home Owners Allowance		Medical Aid	
	Amount	Salaries as a % of personnel costs	Amount	Overtime as a % of personnel costs	Amount	HOA as a % of personnel costs	Amount	Medical aid as a % of personnel costs
04000001 MANAGEMENT AND ADMINISTRATION	R 46 493 136,59	60	R 1 107 939,60	1	R 1 988 970,25	3	R 4 066 991,50	5
04000002 SAC:PROGRAM 2:CULTURAL AFFAIRS	R 47 155 326,87	65	R 76 436,68	0	R 2 664 549,38	4	R 5 513 186,25	8
04000003 SAC:PROGRAM 3:LIBRARIES AND ARCHIVE SERVICES	R 58 490 466,75	68	0	0	R 1 248 413,49	2	R 1 978 678,00	2
04000004 SPORTS AND RECREATION	R 25 858 518,45	63	0	0	R 1 902 064,85	5	R 3 630 390,21	9
Total	R 177 997 448,66	64	R 1 184 376,28	0	R 7 803 997,97	3	R 15 189 245,96	6

Table 3.1.4 Salaries, Overtime, Home Owners Allowance and Medical Assistance by salary bands for the period 1 April 2021 and 31 March 2022

Salary band	Salaries		Overtime		Home Owners Allowance		Medical Aid	
	Amount	Salaries as a % of personnel costs	Amount	Overtime as a % of personnel costs	Amount	HOA as a % of personnel costs	Amount	Medical aid as a % of personnel costs
Lower skilled (Levels 1-2)	R 11 016 971,85	57	R 36 426,60	0	R 1 584 045,89	8	R 2 927 203,25	15
Skilled (Levels 3-5)	R 20 746 854,55	63	R 174 513,30	1	R 1 902 128,66	6	R 4 026 516,46	12
Highly skilled production (Levels 6-8)	R 48 298 262,27	68	R 661 804,93	1	R 2 624 787,66	4	R 5 534 069,00	8
Highly skilled supervision (Levels 9-12)	R 46 955 856,40	71	R 311 631,45	1	R 1 367 275,72	2	R 2 364 161,25	4
Senior and Top Management (Level 13-16)	R 12 025 096,89	64	0	0	R 325 760,04	2	R 253 296,00	1
Contract (Levels 1-2)	R 1 219 155,83	66	0	0	0	0	0	0
Contract (Levels 3-5)	R 24 064 325,92	69	0	0	0	0	0	0
Contract (Levels 6-8)	R 12 461 510,00	70	0	0	0	0	0	0
Contract (Levels 9-12)	R 1 093 155,47	59	0	0	0	0	R 84 000,00	5
Contract (Levels 13-16)	R 88 759,48	64	0	0	0	0	0	0

Periodical Remuneration	0	0	0	0	0	0	0	0
Abnormal Appointment	R 27 500,00	2	0	0	0	0	0	0
Total	R177 997 448,66	64	R 1 184 376,28	0	R 7 803 997,97	3	R 15 189 245,96	6

Table 3.2.1 Employment and Vacancies by Programme, 31 March 2022

Programme	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
04000001 MANAGEMENT AND ADMINISTRATION	191	135	29	0
04000002 SAC:PROGRAM 2:CULTURAL AFFAIRS	214	162	25	0
04000003 SAC:PROGRAM 3:LIBRARIES AND ARCHIVE SERVICES	283	252	11	0
04000004 SPORTS AND RECREATION	167	111	34	0
Total	855	659	23	0

Table 3.2.2 Employment and Vacancies by Salary Bands, 31 March 2022

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	233	15	0
Highly skilled production (Levels 6-8)	262	198	24	0
Highly skilled supervision (Levels 9-12)	127	92	28	0
MEC & Senior management (Levels 13-16)	19	16	16	0
Total	855	659	23	0

Table 3.2.3 Employment and Vacancies by critical occupation, 31 March 2022

Occupations	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
ADMINISTRATIVE RELATED	72	44	40	0
ARCHIVISTS CURATORS AND RELATED PROFESSIONALS	35	29	17	0
BUILDING AND OTHER PROPERTY CARETAKERS	19	12	37	0
BUS AND HEAVY VEHICLE DRIVERS	13	12	8	0
CLEANERS IN OFFICES WORKSHOPS HOSPITALS ETC.	128	94	27	0
COMMUNICATION AND INFORMATION RELATED	36	29	19	0

COMMUNITY DEVELOPMENT WORKERS	1	0	100	0
FINANCE AND ECONOMICS RELATED	13	11	15	0
FINANCIAL AND RELATED PROFESSIONALS	13	7	46	0
FINANCIAL CLERKS AND CREDIT CONTROLLERS	10	6	40	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 & ORGANISAT DEVELOPM & RELATE PROF	3	2	33	0
HUMAN RESOURCES CLERKS	14	12	14	0
HUMAN RESOURCES RELATED	7	6	14	0
INFORMATION TECHNOLOGY RELATED	1	1	0	0
LANGUAGE PRACTITIONERS INTERPRETERS & OTHER COMMUN	11	11	0	0
LEGAL RELATED	2	0	100	0
LIBRARIANS AND RELATED PROFESSIONALS	62	56	10	0
LIBRARY MAIL AND RELATED CLERKS	174	159	9	0
LIGHT VEHICLE DRIVERS	2	1	50	0
LOGISTICAL SUPPORT PERSONNEL	5	3	40	0
MATERIAL-RECORDING AND TRANSPORT CLERKS	9	8	11	0
MESSENGERS PORTERS AND DELIVERERS	2	0	100	0
OTHER ADMINISTRAT & RELATED CLERKS AND ORGANISERS	150	98	35	0
OTHER ADMINISTRATIVE POLICY AND RELATED OFFICERS	12	8	33	0
OTHER INFORMATION TECHNOLOGY PERSONNEL.	7	6	14	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	22	19	14	0
Total	855	659	23	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 2022

SMS Level	Total number of funded SMS posts	Total number of SMS posts filled	% of SMS posts filled	Total number of SMS posts vacant	% of SMS posts vacant
Director-General/ Head of Department	0	0	0	0	0
Salary Level 16	1	1	100	0	0
Salary Level 15	1	0	0	1	100

Salary Level 14	3	3	100	0	0
Salary Level 13	14	12	86	2	14,3
Grand Total	19	16	84,2	3	15,8

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
Director-General/ Head of Department	0	0	0	0	0
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	77	3	23,1
Grand Total	18	15	83,3	3	16,7

Table 3.3.3 Advertising and filling of SMS posts for the period 1 April 2021 and 31 March 2022

SMS Level	Advertising	Filling of Posts	
	Number of vacancies per level advertised in 6 months of becoming vacant	Number of vacancies per level filled in 6 months of becoming vacant	Number of vacancies per level not filled in 6 months but filled in 12 months
Director-General/ Head of Department	1	0	0
Salary Level 16	0	0	0
Salary Level 15	0	0	0
Salary Level 14	0	0	0
Salary Level 13	3	2	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 2021 and 31 March 2022

Reason for not vacancies not advertised withing six months
N/a

Reasons for vacancies not filled within twelve months
The two vacant SMS posts not filled as the Department experienced technical challenges with the applications, resulting in a need for the posts to be re-advertised. The re-advertisement resulted in the posts not being filled within the 12 months.

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.

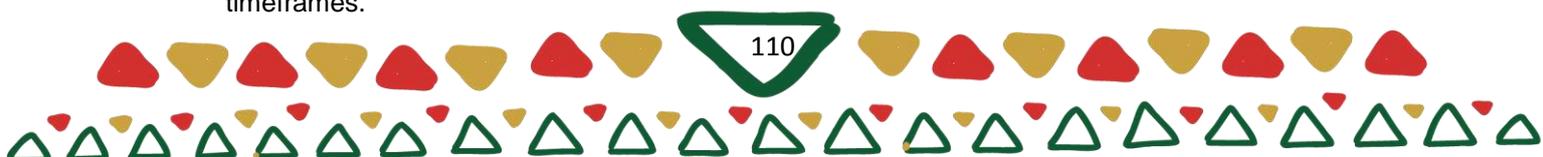


Table 3.3.5 Disciplinary steps taken for not complying with the prescribed timeframes for filling SMS posts within 12 months for the period 1 April 2021 and 31 March 2022

Reasons for vacancies not advertised within six months
None

Reasons for vacancies not filled within twelve months
None

Table 3.4.1 Job Evaluation by Salary band for the period 1 April 2021 and 31 March 2022

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 Service Band A	0	0	0	0	0	0	0
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 2021 and 31 March 2022

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

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 2021 and 31 March 2022

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 2021 and 31 March 2022

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

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
--	---

a. 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, 1 April 2021 to 31 March 2022

Salary band	Number of employees at beginning of period - 1 April 2021	Appointments and transfers into the department	Terminations and transfers out of the department	Turnover rate
Lower skilled (Levels 1-2)	97	0	3	3
Skilled (Levels 3-5)	120	2	3	3

Highly skilled production (Levels 6-8)	162	4	9	6
Highly skilled supervision (Levels 9-12)	92	5	7	8
Senior Management Service Band A (Level 13)	10	2	0	0
Senior Management Service Band B (Level 14)	3	0	0	0
Senior Management Service Band C (Level 15)	0	0	0	0
MEC & Senior Management Service Band D (Level 16)	1	0	0	0
Contracts	127	4	10	8
Periodical Remuneration	6	234	229	3817
Abnormal Appointment	28	10	5	18
Total	646	261	266	41

Table 3.5.2 Annual turnover rates by critical occupation, 1 April 2021 to 31 March 2022

Occupation	Number of employees at beginning of period - 1 April 2021	Appointments and transfers into the department	Terminations and transfers out of the department	Turnover rate
ADMINISTRATIVE RELATED	50	2	3	6
ALL ARTISANS IN THE BUILDING METAL MACHINERY ETC.	1	0	0	0
ARCHIVISTS CURATORS AND RELATED PROFESSIONALS	30	0	1	3
BUILDING AND OTHER PROPERTY CARETAKERS	33	0	1	3
BUS AND HEAVY VEHICLE DRIVERS	12	1	0	0
CLEANERS IN OFFICES WORKSHOPS HOSPITALS ETC.	74	25	5	7
COMMUNICATION AND INFORMATION RELATED	32	2	3	9
FINANCE AND ECONOMICS RELATED	10	2	0	0
FINANCIAL AND RELATED PROFESSIONALS	5	2	0	0
FINANCIAL CLERKS AND CREDIT CONTROLLERS	8	0	0	0
FOOD SERVICES AIDS AND WAITERS	7	0	1	14
FOOD SERVICES WORKERS	2	0	0	0
HISTORIANS AND POLITICAL SCIENTISTS	3	0	0	0
HOUSEHOLD AND LAUNDRY WORKERS	3	0	0	0
HUMAN RESOURCES & ORGANISAT DEVELOPM & RELATE PROF	0	2	0	0
HUMAN RESOURCES CLERKS	11	0	1	9
HUMAN RESOURCES RELATED	6	0	1	17
INFORMATION TECHNOLOGY RELATED	0	1	0	0
LANGUAGE PRACTITIONERS INTERPRETERS & OTHER COMMUN	9	1	0	0
LEGAL RELATED	1	0	1	100

LIBRARIANS AND RELATED PROFESSIONALS	48	0	2	4
LIBRARY MAIL AND RELATED CLERKS	122	0	6	5
LOGISTICAL SUPPORT PERSONNEL	3	0	0	0
MATERIAL-RECORDING AND TRANSPORT CLERKS	4	0	0	0
OTHER ADMINISTRAT & RELATED CLERKS AND ORGANISERS	115	219	237	206
OTHER ADMINISTRATIVE POLICY AND RELATED OFFICERS	23	1	2	9
OTHER INFORMATION TECHNOLOGY PERSONNEL.	4	0	0	0
OTHER OCCUPATIONS	1	0	0	0
RISK MANAGEMENT AND SECURITY SERVICES	1	0	0	0
SECRETARIES & OTHER KEYBOARD OPERATING CLERKS	16	1	1	6
SECURITY OFFICERS	1	0	0	0
SENIOR MANAGERS	11	2	1	9
Total	646	261	266	41

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.

Table 3.5.3 Reasons why staff left the department for the period 1 April 2021 and 31 March 2022

Termination Type	Number	% of Total Resignations
Death	6	2
Resignation	18	7
Expiry of contract	229	86
Dismissal – operational changes	0	0
Dismissal – misconduct	1	0
Dismissal – inefficiency	0	0

Discharged due to ill-health	1	0
Retirement	8	3
Transfer to other Public Service Departments	2	1
Other	1	0
Total	266	100
Total number of employees who left as a % of total employment		41

Table 3.5.4 Promotions by critical occupation for the period 1 April 2021 and 31 March 2022

Occupation	Employees 1 April 2021	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	50	0	0	50	100
ALL ARTISANS IN THE BUILDING METAL MACHINERY ETC.	1	0	0	1	100
ARCHIVISTS CURATORS AND RELATED PROFESSIONALS	30	0	0	29	97
BUILDING AND OTHER PROPERTY CARETAKERS	33	0	0	33	100
BUS AND HEAVY VEHICLE DRIVERS	12	0	0	13	108
CLEANERS IN OFFICES WORKSHOPS HOSPITALS ETC.	74	0	0	72	97
COMMUNICATION AND INFORMATION RELATED	32	0	0	31	97
FINANCE AND ECONOMICS RELATED	10	0	0	12	120
FINANCIAL AND RELATED PROFESSIONALS	5	1	20	7	140
FINANCIAL CLERKS AND CREDIT CONTROLLERS	8	0	0	7	88
FOOD SERVICES AIDS AND WAITERS	7	0	0	7	100
FOOD SERVICES WORKERS	2	0	0	2	100
HISTORIANS AND POLITICAL SCIENTISTS	3	0	0	3	100
HOUSEHOLD AND LAUNDRY WORKERS	3	0	0	3	100

HUMAN RESOURCES & ORGANISAT DEVELOPM & RELATE PROF	0	0	0	2	0
HUMAN RESOURCES CLERKS	11	0	0	11	100
HUMAN RESOURCES RELATED	6	0	0	5	83
INFORMATION TECHNOLOGY RELATED	0	0	0	1	0
LANGUAGE PRACTITIONERS INTERPRETERS & OTHER COMMUN	9	0	0	10	111
LEGAL RELATED	1	0	0	1	100
LIBRARIANS AND RELATED PROFESSIONALS	48	0	0	54	113
LIBRARY MAIL AND RELATED CLERKS	122	0	0	163	134
LOGISTICAL SUPPORT PERSONNEL	3	0	0	3	100
MATERIAL-RECORDING AND TRANSPORT CLERKS	4	0	0	4	100
OTHER ADMINISTRAT & RELATED CLERKS AND ORGANISERS	115	0	0	84	73
OTHER ADMINISTRATIVE POLICY AND RELATED OFFICERS	23	0	0	24	104
OTHER INFORMATION TECHNOLOGY PERSONNEL.	4	0	0	6	150
OTHER OCCUPATIONS	1	0	0	0	0
RISK MANAGEMENT AND SECURITY SERVICES	1	0	0	1	100
SECRETARIES & OTHER KEYBOARD OPERATING CLERKS	16	0	0	16	100
SECURITY OFFICERS	1	0	0	1	100
SENIOR MANAGERS	11	0	0	13	118
TOTAL	646	1	0	669	104

Table 3.5.5 Promotions by salary band for the period 1 April 2021 and 31 March 2022

Salary Band	Employees 1 April 2021	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
Lower skilled (Levels 1-2)	97	0	0	97	100
Skilled (Levels 3-5)	120	0	0	120	100



Highly skilled production (Levels 6-8)	162	1	1	162	100
Highly skilled supervision (Levels 9-12)	92	0	0	93	101
Senior management (Levels 13-16)	14	0	0	15	107
Contracts	127	0	0	182	143
Periodical Remuneration	6	0	0	0	0
Abnormal Appointment	28	0	0	0	0
TOTAL	646	1	0	669	104

Table 3.6.1 Total number of employees (including employees with disabilities) in each of the following occupational categories as on 31 March 2022

Occupational category	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Legislators, senior officials, and managers	9	0	0	0	5	0	0	0	14
Professionals	71	0	1	0	81	1	1	4	159
Technicians and associate professionals	35	0	1	1	38	1	0	0	76
Clerks	107	0	1	0	167	3	1	2	281
Service and sales workers	1	0	0	0	2	0	0	0	3
Skilled agriculture and fishery workers		0	0	0	0	0	0	0	0
Craft and related trades workers	1	0	0	0	0	0	0	0	1
Plant and machine operators and assemblers	10	0	0	0	3	0	0	0	13
Elementary occupations	38	0	0	0	72	0	0	0	110
Non-Permanent Workers	90	0	0	0	92	0	0	0	182
TOTAL	362	0	3	1	460	5	2	6	839
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 2022

Occupational band	Male				Female				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	0	0	0
Senior Management	10	0	0	0	5	0	0	0	15
Professionally qualified and experienced specialists and mid-management	26	0	1	1	27	2	1	1	59

Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents	102	0	2		125	1	1	3	234
Semi-skilled and discretionary decision making	99	0	0	0	141	2		2	244
Unskilled and defined decision making	35	0	0	0	69	0	0	0	104
Non-Permanent Workers	90	0	0	0	92	0	0	0	182
Total	362	0	3	1	460	5	2	6	839
Employees with disabilities	8	0	0	0	8	0	0	0	16

Table 3.6.3 - Recruitment for the period 1 April 2021 to 31 March 2022

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	2	0	0	0	0	0	0	0	2
Professionally qualified and experienced specialists and mid-management	2	0	0	0	4	0	0	0	6
Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents	3	0	0	0	2	0	0	0	5
Semi-skilled and discretionary decision making	2	0	0	0	1	0	0	0	3
Unskilled and defined decision making	0	0	0	0	1	0	0	0	1
Non-Permanent Workers	126	0	0	0	118	0	0	0	244
Total	135	0	0	0	126	0	0	0	261
TRANSFERS TO THE DEPARTMENT	0	0	0	0	0	0	0	0	0
TOTAL INCLUDING TRANSFERS TO DEPARTMENT	135	0	0	0	126	0	0	0	261
Employees with disabilities	0	0	0	0	1	0	0	0	1

Table 3.6.4 - Promotions for the period 1 April 2021 to 31 March 2022

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	0	0	0	0	0	0	0	0	0

specialists and mid-management									
Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents	0	0	0	0	1	0	0	0	1
Semi-skilled and discretionary decision making	0	0	0	0	0	0	0	0	0
Unskilled and defined decision making	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	1	0	0	0	1
Employees with disabilities	0	0	0	0	0	0	0	0	0

Table 3.6.5 - Terminations for the period 1 April 2021 to 31 March 2022

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top Management	0	0	0	0	1	0	0	0	1
Senior Management	0	0	0	0	0	0	0	0	0
Professionally qualified and experienced specialists and mid-management	3	1	0	0	1	0	0	0	5
Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents	6	0	0	0	6	0	0	0	12
Semi-skilled and discretionary decision making	4	0	0	0	4	0	0	0	8
Unskilled and defined decision making		0	0	0	4	0	0	0	4
Non-Permanent Worker	121	0	0	0	113	0	0	0	234
Total Terminations	134	1	0	0	129	0	0	0	264
TRANSFER OF A PERSON TO ANOTHER PERSAL BUREAU & INTER DEPARTMENTAL TRANSFER (WITHIN NWPG)	1	0	0	0	1	0	0	0	2
TOTAL INCLUDING TRANSFERS OUT OF PERSAL	135	1	0	0	130	0	0	0	266
Employees with Disabilities					1				1

Table 3.6.6 Disciplinary action for the period 1 April 2021 and 31 March 2022

Disciplinary action	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
None	0	0	0	0	0	0	0	0	0
None	0	0	0	0	0	0	0	0	0

Table 3.6.7 Skills development for the period 1 April 2021 and 31 March 2022

Occupational category	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Legislators, senior officials, and managers	0	0	0	0	0	0	0	0	0
Professionals	8	0	0	0	0	11	0	0	19
Technicians and associate professionals	3	0	0	0	0	11	0	0	14
Clerks	21	0	0	0	0	32	0	0	53
Service and sales workers	0	0	0	0	0	0	0	0	0
Skilled agriculture and fishery workers	0	0	0	0	0	0	0	0	0
Craft and related trades workers	0	0	0	0	0	0	0	0	0
Plant and machine operators and assemblers	0	0	0	0	0	0	0	0	0
Elementary occupations	8	0	0	0	0	4			12
Total	40	0	0	0	0	58	0	0	98
Employees with disabilities	0	0	0	0	0	0	0	0	0

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

SMS Level	Total number of funded SMS posts on 01 April 2021	Total number of SMS members on 01 April 2021	Total number of signed performance agreements	Signed performance agreements as % of total number of SMS members
Director-General/ Head of Department	0	0	0	0
Salary Level 16	1	1	0	0
Salary Level 15	1	0	0	0
Salary Level 14	3	3	2	66,7
Salary Level 13	13	12	8	66,7
Total	18	16	10	62,5

Table 3.8.1 Performance Rewards by race, gender and disability, 1 April 2021 to 31 March 2022

RACE	GENDER	Beneficiary Profile			Cost	
		Number of beneficiaries	Number of employees	% of total within group	Cost	Average cost per employee
AFRICAN	FEMALE	96	460	21	R 659 834,54	R 6 873,30
	MALE	56	362	16	R 491 616,06	R 8 778,90
COLOURED	FEMALE	0	5	0	R 0,00	R 0,00
	MALE	0	0	0	R 0,00	R 0,00
INDIAN	FEMALE	2	2	100	R 20 656,56	R 10 328,30
	MALE	1	3	33	R 6 066,78	R 6 066,80
WHITE	FEMALE	1	6	17	R 7 463,34	R 7 463,30
	MALE	0	1	0	R 0,00	R 0,00
TOTAL		156	839	19	R 1 185 637,28	R 7 600,20
EMPLOYEES WITH DISABILITY		3	16	19	R 11 195,85	R 3 732,00

Table 3.8.2 Performance Rewards by salary bands for personnel below Senior Management Service, 1 April 2021 to 31 March 2022

SALARY BANDS	Beneficiary Profile			Cost		Total cost as a % of the total personnel expenditure
	No. of Beneficiaries	No. of Employees as at 31 March 2022	% of total within salary bands	Total Cost	Average cost per employee	
Lower Skilled (Levels 1-2)	23	93	25	R 58 676,56	R 2 551,20	0
Skilled (level 3-5)	29	118	25	R 136 554,87	R 4 708,80	0
Highly skilled production (level 6-8)	43	159	27	R 345 463,47	R 8 034,00	0
Highly skilled supervision (level 9-12)	24	90	27	R 337 044,52	R 14 043,50	0
Contract (Levels 1-12)	37	181	20	R 307 897,86	R 8 321,60	0
Total	156	641	24	R 1 185 637,28	R 7 600,20	0

Table 3.8.3 Performance Rewards by critical occupations, 1 April 2021 to 31 March 2022

Occupation	Beneficiary Profile			Cost	
	No. of Beneficiaries	No. of Employees as at 31 March 2022	% of total within occupation	Total Cost	Average Cost per employee
ADMINISTRATIVE RELATED	8	49	16	R 140 341,54	R 17 542,70
ALL ARTISANS IN THE BUILDING METAL MACHINERY ETC.	0	1	0	R 0,00	R 0,00



ARCHIVISTS CURATORS AND RELATED PROFESSIONALS	2	29	7	R 10 854,24	R 5 427,10
BUILDING AND OTHER PROPERTY CARETAKERS	0	32	0	R 0,00	R 0,00
BUS AND HEAVY VEHICLE DRIVERS	6	13	46	R 25 270,23	R 4 211,70
CLEANERS IN OFFICES WORKSHOPS HOSPITALS ETC.	24	71	34	R 59 193,24	R 2 466,40
COMMUNICATION AND INFORMATION RELATED	8	30	27	R 80 602,26	R 10 075,30
FINANCE AND ECONOMICS RELATED	4	12	33	R 61 335,78	R 15 333,90
FINANCIAL AND RELATED PROFESSIONALS	5	7	71	R 31 511,04	R 6 302,20
FINANCIAL CLERKS AND CREDIT CONTROLLERS	4	7	57	R 28 609,44	R 7 152,40
FOOD SERVICES AIDS AND WAITERS	0	5	0	R 0,00	R 0,00
FOOD SERVICES WORKERS	0	1	0	R 0,00	R 0,00
HISTORIANS AND POLITICAL SCIENTISTS	2	3	67	R 9 828,42	R 4 914,20
HOUSEHOLD AND LAUNDRY WORKERS	1	3	33	R 4 897,66	R 4 897,70
HUMAN RESOURCES & ORGANISAT DEVELOPM & RELATE PROF	0	2	0	R 0,00	R 0,00
HUMAN RESOURCES CLERKS	6	11	55	R 40 503,45	R 6 750,60
HUMAN RESOURCES RELATED	3	5	60	R 38 564,22	R 12 854,70
INFORMATION TECHNOLOGY RELATED	0	1	0	R 0,00	R 0,00
LANGUAGE PRACTITIONERS INTERPRETERS & OTHER COMMUN	2	10	20	R 22 082,46	R 11 041,20
LEGAL RELATED	1	0	0	R 16 200,72	R 16 200,70
LIBRARIANS AND RELATED PROFESSIONALS	8	54	15	R 86 237,09	R 10 779,60
LIBRARY MAIL AND RELATED CLERKS	38	161	24	R 295 916,31	R 7 787,30
LOGISTICAL SUPPORT PERSONNEL	3	3	100	R 20 993,46	R 6 997,80
MATERIAL-RECORDING AND TRANSPORT CLERKS	1	4	25	R 4 841,58	R 4 841,60
OTHER ADMINISTRAT & RELATED CLERKS AND ORGANISERS	19	263	7	R 132 341,28	R 6 965,30
OTHER ADMINISTRATIVE POLICY AND RELATED OFFICERS	4	24	17	R 35 474,07	R 8 868,50
OTHER INFORMATION TECHNOLOGY PERSONNEL.	0	6	0	R 0,00	R 0,00
OTHER OCCUPATIONS	0	1	0	R 0,00	R 0,00
RISK MANAGEMENT AND SECURITY SERVICES	0	1	0	R 0,00	R 0,00
SECRETARIES & OTHER KEYBOARD OPERATING CLERKS	7	16	44	R 40 038,79	R 5 719,80
SECURITY OFFICERS	0	1	0	R 0,00	R 0,00
SENIOR MANAGERS	0	13	0	R 0,00	R 0,00
TOTAL	156	839	19	R 1 185 637,28	R 7 600,20



Table 3.8.4 Performance related rewards (cash bonus) by salary bands for Senior Management Service, 1 April 2021 to 31 March 2022

SALARY BANDS	Beneficiary Profile			Cost		Total cost as a % of the total personnel expenditure
	No. of Beneficiaries	No. of Employees as at 31 March 2022	% of total within salary bands	Total Cost	Average cost per employee	
Senior Management Service Band A (Level 13)	0	12	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
Contract (Levels 13-16)	0	0	0	R 0,00	R 0,00	0
Total	0	16	0	R 0,00	R 0,00	0

Table 3.9.1 Foreign workers by salary band for the period 1 April 2021 and 31 March 2022

SALARY BANDS	1 April 2021		31 March 2022		Change	
	Number	% of total	Number	% of total	Number	% Change
Lower skilled (Levels 1-2)	0	0	0	0	0	0
Skilled (Levels 3-5)	0	0	0	0	0	0
Highly skilled production (Levels 6-8)	0	0	0	0	0	0
Highly skilled supervision (Levels 9-12)	0	0	0	0	0	0
Senior Management (Level 13-16)	0	0	0	0	0	0
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	0	0	0	0	0	0

Table 3.9.2 Foreign workers by major occupation for the period 1 April 2021 and 31 March 2022

Occupation	1 April 2021		31 March 2022		Change	
	Number	% of total	Number	% of total	Number	% Change
FINANCE AND ECONOMICS RELATED	0	0	0	0	0	0
Grand Total	0	0	0	0	0	0

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, 1 January 2021 to 31 December 2021

SALARY BANDS	Total days	% days with medical certification	No. of employees using sick leave	% of total employees using sick leave	Average days per employee	Estimated Cost
Lower skilled (Levels 1-2)	406	94	53	18	8	R 245 004,68
Skilled (Levels 3-5)	814	93	100	34	8	R 771 250,01
Highly skilled production (Levels 6-8)	687	90	89	30	8	R 1 070 274,53
Highly skilled supervision (Levels 9-12)	381	96	44	15	9	R 994 264,72
Senior management (Levels 13-16)	22	86	7	2	3	R 106 919,52
Grand Total	2310	93	293	100	8	R3 187 713,46

Table 3.10.2 Disability leave (temporary and permanent), 1 January 2021 to 31 December 2021

SALARY BANDS	Total Days	% days with medical certification	No. of employees using Disability Leave	% of total employees using Disability Leave	Average days per employee	Estimated Cost
Lower skilled (Levels 1-2)	4	100	1	8	4	R 2 428,00
Skilled (Levels 3-5)	70	100	3	23	23	R 65 377,52
Highly skilled production (Levels 6-8)	65	100	5	39	13	R 95 899,09
Highly skilled supervision (Levels 9-12)	213	100	4	31	53	R 615 408,80
Senior management (Levels 13-16)	0	0	0	0	0	R0, 00
Grand Total	352	100	13	100	27	R 779 113,41

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 1 January 2021 to 31 December 2021

Salary bands	Total days taken	Number of Employees using annual leave	Average per employee
Lower skilled (Levels 1-2)	2280	108	21
Skilled (Levels 3-5)	4649	243	19
Highly skilled production (Levels 6-8)	4443	206	22

Highly skilled supervision (Levels 9-12)	1988	97	20
Senior management (Levels 13-16)	373	15	25
Grand Total	13733	669	21

Table 3.10.4 Capped leave, 1 January 2021 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 2022
Lower skilled (Levels 1-2)	0	0	0	0
Skilled (Levels 3-5)	0	0	0	3
Highly skilled production (Levels 6-8)	0	0	0	10
Highly skilled supervision (Levels 9-12)	4	1	4	17
Senior management (Levels 13-16)	0	0	0	34
Grand Total	4	1	4	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 period 1 April 2021 to 31 March 2022

Reason	Total Amount	No. of Employees	Average payment per employee
Leave payout for 2021/22 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 2021/22 (LEAVE GRATUITY)	R 0,00	0	R 0,00
Current leave payout on termination of service for 2021/22 (LEAVE DISCOUNTING \ GRATUITY (UNUSED LEAVE CR))	R 1 183 072,38	21	R 56 337,00
Grand Total	R 1 183 072,38	21	R 56 337,00

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:

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

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

Question	Yes	No	Details, if yes
1. Has the department designated a member of the SMS to implement the provisions contained in Part VI E of Chapter 1 of the Public Service Regulations, 2001? If so, provide her/his name and position.	Yes		Director: Human Capital Management
2. Does the department have a dedicated unit, or has it designated specific staff members to promote the health and well-being of your employees? If so, indicate the number of employees who are involved in this task and the annual budget that is available for this purpose.	Yes		The department have the Sub-Directorate Employee Health and Wellness Management under HCM
3. Has the department introduced an Employee Assistance or Health Promotion Programme for your employees? If so, indicate the key elements/services of this Programme.	Yes		HIV and Aids, STI and TB Management Pillar Health and Productivity Management Pillar Safety, Health Environmental Risk and Quality Management Pillar Wellness Management Pillar
4. Has the department established (a) committee(s) as contemplated in Part VI E.5 (e) of Chapter 1 of the Public Service Regulations, 2001? If so, please provide the names of the members of the committee and the stakeholder(s) that they represent.	Yes		Employee Health and Advisory Committee Health and Safety Committee
5. Has the department reviewed its employment policies and practices to ensure that these do not unfairly discriminate against employees on the basis of their HIV status? If so, list the employment policies/practices so reviewed.	yes		-
6. Has the department introduced measures to protect HIV-positive employees or those perceived to be HIV-positive from discrimination? If so, list the key elements of these measures.	Yes		Policy on HIV/AIDS, STI and TB outlines the measures to be followed
7. Does the department encourage its employees to undergo Voluntary Counselling and Testing? If so, list the results that you have achieved.	Yes		Through it awareness campaign
8. Has the department developed measures/indicators to monitor & evaluate the impact of its health promotion programme? If so, list these measures/indicators.	Yes		The Sub-directorate has an approved plan

Table 3.12.1 Collective agreements for the period 1 April 2021 and 31 March 2022

Subject matter	Date
PSCBC <u>Resolution 1 of 2021</u> Agreement on the payment of salary adjustment in the public service for the financial year 2021/2022	26 July 2021



Table 3.12.2 Misconduct and disciplinary hearings finalised for the period 1 April 2021 and 31 March 2022

Outcomes of disciplinary hearings	Number	% of total
Correctional 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	5	5
Total	5	5

Table 3.12.3 Types of misconduct addressed at disciplinary hearings for the period 1 April 2021 and 31 March 2022

Type of misconduct	Number	% of total
None	0	0
Total	0	0

Table 3.12.4 Grievances logged for the period 1 April 2021 and 31 March 2022

Grievances	Number	% of Total
Number of grievances resolved	6	6
Number of grievances not resolved	4	4
Total number of grievances lodged	10	10

Table 3.12.5 Disputes logged with Councils for the period 1 April 2021 and 31 March 2022

Disputes	Number	% of Total
Number of disputes upheld	1	20.00%
Number of disputes dismissed	1	20.00%
Number of disputes pending	3	60.00%
Total number of disputes lodged	5	100%



Table 3.12.6 Strike actions for the period 1 April 2021 and 31 March 2022

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

Table 3.12.7 Precautionary suspensions for the period 1 April 2021 and 31 March 2022

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

Table 3.13.1 Training needs identified for the period 1 April 2021 and 31 March 2022

Occupational category	Gender	Number of employees as at 1 April 2021	Training needs identified at start of the reporting period			
			Learner ships	Skills Programmes & other short courses	Other forms of training	Total
Legislators, senior officials and managers	Female	5	0	4	0	4
	Male	7	0	6	0	6
Professionals	Female	83	0	11	0	11
	Male	65	0	9	0	9
Technicians and associate professionals	Female	39	0	25	0	25
	Male	37	0	23	0	23
Clerks	Female	147	0	90	0	90
	Male	96	0	47	0	47
Service and sales workers	Female	2	23	0	0	23
	Male	2	17	0	0	17
Skilled agriculture and fishery workers	Female	0	0	0	0	0
	Male	0	0	0	0	0
Craft and related trades workers	Female	0	0	0	0	0
	Male	1	0	0	0	0
Plant and machine operators and assemblers	Female	2	0	0	0	0
	Male	10	0	0	0	0
Elementary occupations	Female	76	0	14	0	14
	Male	40	0	27	0	27
Non permanent worker	Female	18	0	0	0	0
	Male	16	0	0	0	0
Sub Total	Female	372	23	144	0	167
	Male	274	17	112	0	129
Total		646	40	256	0	296

Table 3.13.2 Training provided for the period 1 April 2021 and 31 March 2022

Occupational category	Gender	Number of employees as at 1 April 2021	Training provided within the reporting period			
			Learnerships	Skills Programmes & other short courses	Other forms of training	Total
Legislators, senior officials and managers	Female	5	0	0	0	0
	Male	7	0	0	0	0
Professionals	Female	83	0	7	4	11
	Male	65	0	6	2	8
Technicians and associate professionals	Female	39	0	0	11	11
	Male	37	0	0	3	3
Clerks	Female	147	0	32	0	32
	Male	96	0	21	0	21
Service and sales workers	Female	2	0	0	0	0
	Male	2	0	0	0	0
Skilled agriculture and fishery workers	Female	0	0	0	0	0
	Male	0	0	0	0	0
Craft and related trades workers	Female	0	0	0	0	0
	Male	1	0	0	0	0
Plant and machine operators and assemblers	Female	2	0	0	0	0
	Male	10	0	0	0	0
Elementary occupations	Female	76	0	4	0	4
	Male	40	0	8	0	8
Non permanent worker	Female	18	0	0	0	0
	Male	16	0	0	0	0
Sub Total	Female	372	0	43	15	58
	Male	274	0	35	5	40
Total		646	0	78	20	98

Table 3.14.1 Injury on duty, 1 April 2021 to 31 March 2022

Nature of injury on duty	Number	% of total
Required basic medical attention only	2	0.02%
Temporary Total Disablement	0	0
Permanent Disablement	0	0
Fatal	0	0
TOTAL	0	0.02%

Table 3.15.1 Report on consultant appointments using appropriated funds for the period 1 April 2021 and 31 March 2022

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 2021 and 31 March 2022

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

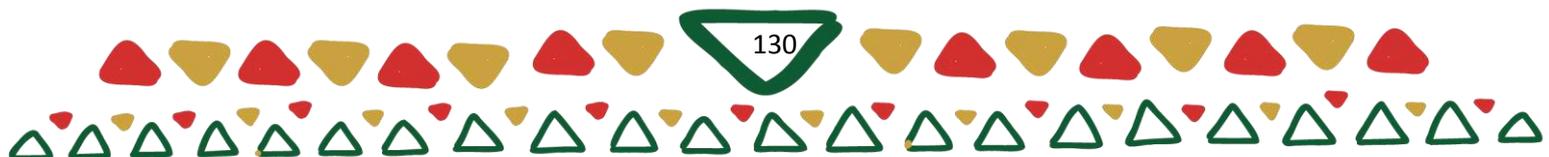
Table 3.15.3 Report on consultant appointments using Donor funds for the period 1 April 2021 and 31 March 2022

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 2021 and 31 March 2022

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
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Table 3.16.1 Granting of employee-initiated severance packages for the period 1 April 2021 and 31 March 2022

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



PART E: FINANCIAL INFORMATION





AUDITOR-GENERAL
SOUTH AFRICA

Auditing to build public confidence

Report of the auditor-general to 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 141 to 215, which comprise the appropriation statement, statement of financial position as at 31 March 2022, the statement of financial performance, statement of changes in net assets and cash flow statement for the year then ended, as well as notes to the financial statements, including a summary of significant accounting policies.
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 2022, 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 9 of 2021 (Dora).

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 my report.
4. I am independent of the department in accordance with the International Ethics Standards Board for Accountants' *International code of ethics for professional accountants (including International Independence Standards)* (IESBA code) as well as other ethical requirements that are relevant to my audit in South Africa. I have fulfilled my other ethical responsibilities in accordance with these requirements and the IESBA code.
5. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Emphasis of 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 R39 227 000 was incurred in the current year and irregular expenditure of R622 914 000 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 216 to 225 does not form part of the financial statements and is presented as additional information. I have not audited these schedules and, accordingly, I do not express an opinion on them.

Responsibilities of the accounting officer for the financial statements

10. The accounting officer is responsible for the preparation and fair presentation of the financial statements in accordance with the MCS and the requirements of the PFMA and the Dora, and for such internal control as the accounting officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.
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 has 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 the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.
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 annual performance report

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 material findings on the usefulness and reliability of the reported performance information against predetermined objectives presented in the annual performance report. The accounting officer is responsible for the preparation of the annual performance report.
15. I performed procedures to evaluate the usefulness and reliability of the reported performance information on selected performance indicators in accordance with the criteria developed from the performance management and reporting framework, as defined in the general notice.
16. I performed the procedures in accordance with the AGSA audit methodology. This engagement is not an assurance engagement. Accordingly, I do not express an opinion or an assurance conclusion.



17. My procedures address the usefulness and reliability of the reported performance information on the selected performance indicators, which must be based on the department's approved performance planning documents. 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 do 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.
18. I performed procedures to determine whether the reported performance information was properly presented and whether the performance was consistent with the approved performance planning documents. I performed further procedures to determine whether the selected performance 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.
19. I selected the following material performance indicators contained in programme 2: arts and culture presented in the department's annual performance report for the year ended 31 March 2022. I selected the indicators that measure the department's performance on its primary mandated functions and that are of significant national, community or public interest.

Performance indicators
2.1 Number of job opportunities created
2.2 Number of SMME's trained
2.3 Number of artists placed in schools
2.4 Number of local and international market access platforms supported
2.5 Number of artist performing on local platforms
2.6 Number of buildings beautified through arts
2.7 Number of artists performing on international platforms
2.8 Number of community conversations/dialogues held to foster social interaction
2.11 Number of facilities upgraded
2.12 Number of heritage sites developed

20. The material findings on the usefulness and reliability of the performance information of the selected material performance indicators contained in programme 2: arts and culture are as follows:
21. The source information and evidence for measuring the planned indicators were not clearly defined, and related systems and processes were not adequate to enable consistent measurement and reliable reporting of performance against the predetermined indicator definitions. As a result, limitations were placed on the scope of my work and I was unable to review the reliability of the achievement for the indicators below. I was unable to test whether the indicators were well defined and verifiable by alternative means.

Performance indicator:	Planned target	Reported achievement
2.2 Number of SMME's trained	225	475
2.5 Number of artists performing on local platforms	100	467

22. I was unable to obtain supporting evidence to support the reason for the variance between the planned target of three and the reported achievement of two in the annual performance report.



This was due to limitations placed on the scope of my work. I was unable to confirm the reported reason for the variance by alternative means.

Performance indicator:	Planned target	Reported achievement
2.12 Number of heritage sites developed	3	2

Other matters

23. I draw attention to the matters below.

Achievement of planned targets

24. Refer to the annual performance report on pages 32 to 60 for information on the achievement of planned targets for the year and management explanations provided for the under and overachievement of targets. This information should be considered in the context of the material findings on the usefulness and reliability of the reported performance information in paragraphs 21 and 22 of this report.

Adjustment of material misstatements

25. I identified material misstatements in the annual performance report submitted. These material misstatements were on the reported performance information of programme 2: arts and culture. As management subsequently corrected some of the misstatements, I raised material findings on the usefulness and reliability of the reported performance information. Those that were not corrected are included in the table above.

Report on compliance with legislation

26. 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 applicable legislation relating to financial matters, financial management and other related matters. The accounting officer is responsible for the department's compliance with legislation.
27. I performed procedures to test compliance with selected requirements in key legislation in accordance with the AGSA audit methodology. This engagement is not an assurance engagement. Accordingly, I do not express an assurance opinion or conclusion.
28. I selected requirements in key legislation for compliance testing that are relevant to the financial and performance management of the department, clear to allow consistent measurement and evaluation, while also sufficiently detailed and adequately available to report in an understandable manner. The selection is done through an established AGSA process. The selected legislative requirements are as follows:

Legislation	Sections or regulations
Public Finance Management Act 1 of 1999 (PFMA)	Sections 38(1)(a)(iv); 38(1)(b); 39; 40; 43;44; Sections 45(b);
Treasury regulations	TR 4; 5.1.1; 5.2; 5.3; 6.3.1; 6.4.1; 7.2.1; 8.2.1; 8.2.2; 8.4.1; 9.1.; 10.1.1; 11; 12.5.1; TR 16A3.2(a); 16A 3.2 (fairness); 6.1; TR 16A8.2(a) & (b); TR 16A8.3(a) - (c); 16A8.4; 16A8.5; TR 16A8.6; TR 16A.7; TR 16A8.3; 16A8.4 TR 16A9.1(b)(ii); 16A9.1(d) - (f);



Legislation	Sections or regulations
	TR 16A9.2(a)(ii); TR 18.2; TR 17.1.1;TR 19.6.1
Public service regulations	Section 25(1)(e)(i) and (iii)
Construction Industry Development Board Act 38 of 2000 (CIDB)	Section 18(1)
CIDB regulations	Regulations 17; 25(7A)
Preferential Procurement Policy Framework Act 5 of 2000 (PPPFA)	Sections 2.1(a),(b) and (f)
Preferential Procurement regulations (PPR), 2011	Regulations 4.1; 4.3; 5.5; 6.5; 7.1; Regulations 9.1; 9.5; 11.5
Preferential Procurement regulations (PPR), 2017	Regulations 4.1; 4.2; 5.1; 5.3; 5.6 Regulations 5.7; 6.8; 7.8; 8.2; 8.5 Regulations 9.1; 10.1; 10.2; 11.1
Prevention and Combating of Corrupt Activities Act 12 of 2004 (PRECCA)	Section 34(1)
NT SCM Instruction Note 07 of 2009/10	Par 4.1.2
NT SCM Instruction Note 04 of 2015/16	Par 3.4
NT SCM Instruction Note 03 of 2016/17	Par 8.1; 8.2; 8.5
NT SCM Instruction Note 4A of 2016/17	Par 6
NT SCM Instruction Note 07 of 2017/18	Par 4.3
NT SCM Instruction note 03 of 2019/20 [Annexure A - FIPDM]	Par 5.5.1(vi); 5.5.1(x)
NT SCM Instruction Note 08 of 2019/20	Par 3.1.1; 3.6; 3.7.2; 3.7.6(i) - (iii)
Practice Note 2 of 2020/21	Par 3.2.1 & 3.2.4(a); 4.1
SCM instruction note 2 of 2021/22	Par. 3.2.4
NT SCM Instruction Note 03 of 2020/21	Par 3.6; 3.7; 5.1(i); 6.1; 6.3
NT SCM Instruction Note 05 of 2020/21	Par 3.2; 3.7; 4.3; 4.6; 4.8; 4.9; 5.3
Erratum NT SCM Instruction Note 05 of 2020/21	Par 1; 2
SCM instruction note 2 of 2021/22	par. 3.2.
Second Amendment to NT SCM Instruction Note 05 of 2020/21	Par 1
NT Instruction Note 11 of 2020/21	Par 3.1; 3.4(b); 3.9
SCM Practice Note 8 of 2007/08	Par 3.2; 3.3.1; 3.4.1; 3.5
SCM Practice Note 7 of 2009/10	Par 4.1.2

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

Strategic management

30. 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).



Financial statements

31. The financial statements submitted for auditing were not prepared in accordance with the prescribed financial reporting framework and supported by full and proper records, as required by section 40(1)(a) and (b) of the PFMA.
32. Material misstatements on disclosure items identified by the auditors in the submitted financial statements were corrected and the supporting records were provided subsequently, resulting in the financial statements receiving an unqualified opinion.

Expenditure management

33. Effective and appropriate steps were not taken to prevent irregular expenditure amounting to R39 227 000, as disclosed in note 31 to the 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 and employees doing business with the state

Procurement and contract management

34. Some contracts were extended or modified without the approval of a properly delegated official, as required by section 44 of the PFMA and treasury regulations 8.2.1 and 8.2.2. Similar non-compliance was also reported in the prior year.

Asset management

35. Proper control systems were not in place at the department to ensure the safeguarding of assets, as required by treasury regulation 10.1.1(a).

Consequence management

36. I was unable to obtain sufficient appropriate audit evidence that losses resulting from irregular expenditure were recovered from the liable person, as required by treasury regulation 9.1.4.
37. Disciplinary steps were not taken against officials who had incurred and/or permitted irregular expenditure, as required by section 38(1)(h)(iii) of the PFMA.

Other information

38. 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 material indicators in the scoped-in programme presented in the annual performance report that have been specifically reported in this auditor's report.
39. My opinion on the financial statements and material 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.
40. 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 material indicators in the scoped-in programme presented in the annual performance report, or my knowledge obtained in the audit, or otherwise appears to be materially misstated.
41. I did not receive the other information prior to the date of this auditor's report. After I receive and read this information, 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

- 42. 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 on it. The matters reported below are limited to the significant internal control deficiencies that resulted in the basis for the opinion, and the findings on the annual performance report and compliance with legislation included in this report.
- 43. The leadership did not adequately exercise oversight responsibility to ensure that the department prepared credible financial and performance reports. As a result, material misstatements were identified during the audit.
- 44. The department did not review the source information and the supporting evidence for the achievements reported in the performance report to ensure a correlation to the indicator reported and that the reported achievement was supported by sufficient input to substantiate the conclusions in the report.
- 45. Management's internal controls and processes over the preparation and presentation of financial statements and performance information were not adequate to ensure that the financial statements and performance report were free from material misstatements. Furthermore, management did not ensure proper application of the accounting framework to recognise transactions in the financial statements. Non-compliance with laws and regulations could have been prevented had compliance been properly reviewed and monitored and control measures implemented.

Auditor General

Rustenburg

31 July 2022



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



Department of Arts, Culture, Sports and Recreation

Vote 04

ACCOUNTING POLICIES

for the year ended 31 March 2022

PART A: ACCOUNTING POLICIES

Financial Statement Presentation par .03(f)

Summary of significant accounting policies

[Concepts and Principles, Financial Statement Presentation]

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

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

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

1	Basis of preparation <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>

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

	<p><i>[General Departmental Assets and Liabilities, Cash Flow Statement]</i></p> <p>Cash and cash equivalents are stated at cost in the statement of financial position.</p> <p>Bank overdrafts are shown separately on the face of the statement of financial position as a current liability.</p> <p>For the purposes of the cash flow statement, cash and cash equivalents comprise cash on hand, deposits held, other short-term highly liquid investments and bank overdrafts.</p>
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	<p>Financial assets</p>
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	<p>Capital Assets</p>
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 <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. <i>[Add this sentence on biological assets if the department has elected to revalue its biological assets at reporting date]</i></p> <p>Subsequent expenditure that is of a capital nature forms part of the cost of the existing asset when ready for use.</p>
16.3	<p>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. 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> <p>Events after the reporting date that are classified as adjusting events have been accounted for in the financial statements. The events after the reporting date that are classified as non-adjusting events after the reporting date have been disclosed in the notes to the financial statements.</p>
23	<p>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>

	The number of individuals and the full compensation of key management personnel is recorded in the notes to the financial statements.
28	<p>Inventories <i>(Effective from date determined in a Treasury Instruction)</i></p> <p>[Inventories]</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</p> <p>[Financial Statement Presentation]</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</p> <p>[General Departmental Assets and Liabilities]</p> <p>[Provisions and Contingents]</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>Transfer of functions</p> <p>[Transfer of Functions]</p> <p>Transfer of functions are accounted for by the acquirer by recognising or recording assets acquired and liabilities assumed at their carrying amounts at the date of transfer.</p> <p>Transfer of functions are accounted for by the transferor by derecognising or removing assets and liabilities at their carrying amounts at the date of transfer.</p>
32	<p>Mergers</p> <p>[Mergers]</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 2022

Appropriation per programme	2021/22							2020/21	
	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	102 950	-	4 360	107 310	107 069	241	99,8%	121 574	115 012
2. CULTURAL AFFAIRS	255 726	-	(15 472)	240 254	239 769	485	99,8%	271 949	250 706
3. LIBRARY AND ARCHIVE SERVICES	195 908	-	(320)	195 588	159 827	35 761	81,7%	160 004	143 426
4. SPORTS AND RECREATION	140 226	-	11 432	151 658	149 186	2 472	98,4%	103 670	90 556
SPORTS AND RECREATION	694 810			694 810	655 851	38 959	94,4%	657 197	599 700
Statutory Appropriation									
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
TOTAL	694 810			694 810	655 851	38 959	94,4%	657 197	599 700
Reconciliation with Statement of Financial Performance									
Add:									
Departmental receipts				606				-	
NRF Receipts				-				-	
Aid assistance				-				-	
Actual amounts per Statement of Financial Performance (Total Revenue)				695 416				657 197	
Add:									
Aid assistance									-
Prior year unauthorised expenditure approved without funding									
Actual amounts per Statement of Financial Performance Expenditure					655 851				599 700

Appropriation per economic classification	2021/22						2020/21		
	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	456 334	(6 219)	470	450 585	435 373	15 212	96.6%	415 193	392 067
Compensation of employees	270 872	(1 250)	2 270	271 892	267 690	4 202	98.5%	271 451	265 172
Salaries and wages	233 457	2 318	3 381	239 156	235 600	3 556	98.5%	239 154	233 424
Social contributions	37 415	(3 568)	(1 111)	32 736	32 090	646	98.0%	32 297	31 748
Goods and services	185 305	(4 947)	(1 710)	178 648	167 665	10 983	93.9%	143 593	126 861
Administrative fees	5 397	(280)	(577)	4 540	4 499	41	99.1%	2 249	1 836
Advertising	4 446	139	-	4 585	4 561	24	99.5%	3 563	3 400
Minor assets	1 749	(1 277)	(51)	421	390	31	92.6%	1 237	883
Audit costs: External	6 983	(1 886)	-	5 297	5 297	-	100.0%	6 402	6 400
Bursaries: Employees	2 047	(976)	-	1 071	1 007	64	94.0%	1 801	1 753
Catering: Departmental activities	8 219	4 098	(149)	12 168	12 031	137	98.9%	4 647	4 406
Communication (G&S)	8 687	(1 653)	(93)	6 941	6 928	13	99.8%	4 443	3 934
Computer services	9 808	(5 619)	-	4 189	4 147	42	99.0%	6 236	6 010
Consultants: Business and advisory services	311	(180)	-	131	131	-	100.0%	560	510
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	601	(403)	73	271	270	1	99.8%	257	211
Contractors	20 024	(9 619)	(1 317)	9 088	9 043	45	99.5%	8 378	6 858
Agency and support / outsourced services	113	(113)	-	-	-	-	-	45	-
Entertainment	-	-	-	-	-	-	-	11	-
Fleet services (including government motor transport)	4 792	(478)	321	4 635	4 597	38	99.2%	7 014	6 971
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	426	(69)	-	357	356	1	99.7%	246	160
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	4	(4)	-	-	-	-	-	4	-
Inventory: Fuel, oil and gas	15	(15)	-	-	-	-	-	60	59
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	12 386	(2 605)	-	9 781	9 757	24	99.8%	13 002	12 508
Inventory: Medical supplies	17	(11)	(6)	-	-	-	-	16	13
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medias inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	13 854	3 104	-	16 958	9 195	7 763	54.2%	5 932	5 301
Consumable supplies	4 157	266	(200)	4 223	4 019	204	95.2%	5 827	4 020
Consumable: Stationery, printing and office supplies	3 291	(1 382)	(83)	1 826	1 797	29	98.4%	3 895	3 413
Operating leases	6 178	1 301	1 220	8 699	8 629	70	99.2%	9 292	8 979
Property payments	36 133	2 381	(2 557)	35 957	34 010	1 947	94.6%	35 987	29 536
Transport provided: Departmental activity	7 619	5 729	33	13 381	13 199	182	98.6%	2 845	2 627
Travel and subsistence	14 287	8 205	1 698	24 190	23 979	211	99.1%	12 164	10 506
Training and development	7 052	(4 856)	-	2 096	2 085	11	99.5%	1 128	767
Operating payments	2 862	242	40	3 144	3 140	4	99.9%	3 700	3 372
Venues and facilities	2 319	197	(69)	2 447	2 406	41	98.3%	1 415	1 200
Rental and hiring	1 528	717	7	2 252	2 192	60	97.3%	1 437	1 219
Interest and rent on land	157	(22)	(90)	45	18	27	40.0%	149	34
Interest (incl. interest on unitary payments (PPP))	157	(22)	(90)	45	18	27	40.0%	-	-
Rent on land	-	-	-	-	-	-	-	149	34
Transfers and subsidies	191 791	6 219	630	198 640	197 739	901	99.5%	200 118	176 650
Provinces and municipalities	17 465	-	-	17 465	16 981	484	97.2%	13 111	11 402
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	17 465	-	-	17 465	16 981	484	97.2%	13 111	11 402
Municipal bank accounts	-	-	-	-	-	-	-	13 111	11 402
Municipal agencies and funds	17 465	-	-	17 465	16 981	484	97.2%	-	-
Departmental agencies and accounts	140 343	6 259	4 620	151 222	151 220	2	100.0%	142 838	135 380
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies	140 343	6 259	4 620	151 222	151 220	2	100.0%	142 838	135 380
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pc)	-	-	-	-	-	-	-	-	-
Other transfers to public corporations	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pe)	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	28 569	2 900	(3 000)	28 469	28 146	323	98.9%	40 688	28 548
Households	5 414	(2 940)	(990)	1 484	1 392	92	93.8%	3 486	1 320
Social benefits	5 414	(2 940)	(990)	1 484	1 392	92	93.8%	3 486	1 320
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	46 085	(500)	(500)	45 585	22 739	22 846	49.9%	41 586	30 752
Buildings and other fixed structures	40 483	-	(500)	39 983	20 229	19 754	50.6%	35 854	26 825
Buildings	-	-	-	-	-	-	-	35 354	26 336
Other fixed structures	40 483	-	(500)	39 983	20 229	19 754	50.6%	500	489
Machinery and equipment	5 602	-	-	5 602	2 510	3 092	44.8%	5 732	3 927
Transport equipment	-	-	-	-	-	-	-	850	793
Other machinery and equipment	5 602	-	-	5 602	2 510	3 092	44.8%	4 882	3 134
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payment for financial assets	600	-	(600)	694 810	655 851	38 959	94.4%	657 197	599 700

Programme 1: ADMINISTRATION	1		2		3		4		5		6		7		8		9	
	Adjusted Appropriation	Shifting of Funds	Virement	2021/22		Variance	Expenditure as % of final appropriation	2020/21										
				Final Appropriation	Actual Expenditure			Final Appropriation	Actual Expenditure									
	R'000	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000								
Sub programme																		
1. OFFICE OF THE MEC	6 431	-	410	6 841	6 810	31	99.5%	11 219	9 771									
2. CORPORATE SERVICES	96 519	-	3 950	100 469	100 259	210	99.8%	110 355	105 241									
	102 950	-	4 360	107 310	107 069	241	99.8%	121 574	115 012									
Economic classification																		
Current payments	101 161	-	5 050	106 211	105 998	213	99.8%	117 228	111 642									
Compensation of employees	73 524	-	4 650	78 174	78 159	15	100.0%	82 186	81 212									
Salaries and wages	64 347	(1 160)	4 650	67 837	67 833	4	100.0%	71 639	71 083									
Social contributions	9 177	1 160	-	10 337	10 326	11	99.9%	10 347	10 129									
Goods and services	27 596	-	400	27 996	27 822	174	99.4%	35 003	30 396									
Administrative fees	684	292	-	976	962	14	98.6%	943	822									
Advertising	1 325	570	-	1 895	1 895	-	100.0%	1 398	1 305									
Minor assets	940	(933)	-	7	7	-	100.0%	427	386									
Audit costs: External	6 983	(1 686)	-	5 297	5 297	-	100.0%	6 402	6 400									
Bursaries: Employees	801	(11)	-	790	790	-	100.0%	527	527									
Catering: Departmental activities	511	29	-	540	497	43	92.0%	284	172									
Communication (G&S)	1 960	758	(150)	2 568	2 565	3	99.9%	2 442	2 348									
Computer services	484	442	-	926	926	-	100.0%	2 602	2 569									
Consultants: Business and advisory services	275	(144)	-	131	131	-	100.0%	192	162									
Infrastructure and planning services	-	-	-	-	-	-	-	-	-									
Laboratory services	-	-	-	-	-	-	-	-	-									
Scientific and technological services	-	-	-	-	-	-	-	-	-									
Legal services	601	(403)	-	198	198	-	100.0%	257	211									
Contractors	372	(89)	59	342	342	-	100.0%	788	676									
Agency and support / outsourced services	68	(68)	-	-	-	-	-	4	-									
Entertainment	-	-	-	-	-	-	-	11	-									
Fleet services (including government motor transport)	-	-	-	-	-	-	-	426	426									
Housing	-	-	-	-	-	-	-	-	-									
Inventory: Clothing material and accessories	87	(87)	-	-	-	-	-	82	-									
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-									
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-									
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-									
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-									
Inventory: Materials and supplies	13	(2)	-	11	11	-	100.0%	-	-									
Inventory: Medical supplies	-	-	-	-	-	-	-	15	13									
Inventory: Medicine	-	-	-	-	-	-	-	-	-									
Medias inventory interface	-	-	-	-	-	-	-	-	-									
Inventory: Other supplies	-	-	-	-	-	-	-	-	-									
Consumable supplies	808	345	-	1 153	1 151	2	99.8%	3 340	2 457									
Consumable: Stationery, printing and office supplies	759	(352)	-	407	407	-	100.0%	1 488	1 357									
Operating leases	662	(112)	-	550	550	-	100.0%	1 007	891									
Property payments	4 372	141	-	4 513	4 417	96	97.9%	6 287	4 226									
Transport provided: Departmental activity	258	62	-	320	309	11	96.6%	180	166									
Travel and subsistence	3 384	1 016	491	4 891	4 886	5	99.9%	3 699	3 422									
Training and development	599	400	-	999	1 000	(1)	100.1%	143	33									
Operating payments	869	(164)	-	705	705	-	100.0%	986	896									
Venues and facilities	619	(11)	-	608	607	1	99.8%	490	382									
Rental and hiring	162	7	-	169	169	-	100.0%	583	549									
Interest and rent on land	41	-	-	41	41.5%	24	41.5%	39	34									
Interest (Incl. interest on unitary payments (PPP))	41	-	-	41	17	24	41.5%	-	-									
Rent on land	-	-	-	-	-	-	-	39	34									
Transfers and subsidies	740	-	(90)	650	650	-	100.0%	1 270	667									
Provinces and municipalities	-	-	-	-	-	-	-	-	-									
Provinces	-	-	-	-	-	-	-	-	-									
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-									
Provincial agencies and funds	-	-	-	-	-	-	-	-	-									
Municipalities	-	-	-	-	-	-	-	-	-									
Municipal bank accounts	-	-	-	-	-	-	-	-	-									
Municipal agencies and funds	-	-	-	-	-	-	-	-	-									
Departmental agencies and accounts	274	-	-	274	274	-	100.0%	260	260									
Social security funds	-	-	-	-	-	-	-	-	-									
Departmental agencies	274	-	-	274	274	-	100.0%	260	260									
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	466	-	(90)	376	376	-	100.0%	1 010	407									
Social benefits	466	-	(90)	376	376	-	100.0%	1 010	407									
Other transfers to households	-	-	-	-	-	-	-	-	-									
Payments for capital assets	449	-	-	449	421	28	93.8%	2 776	2 472									
Buildings and other fixed structures	-	-	-	-	-	-	-	500	489									
Buildings	-	-	-	-	-	-	-	-	-									
Other fixed structures	-	-	-	-	-	-	-	500	489									
Machinery and equipment	449	-	-	449	421	28	93.8%	2 276	1 983									
Transport equipment	-	-	-	-	-	-	-	850	793									
Other machinery and equipment	449	-	-	449	421	28	93.8%	1 426	1 190									
Heritage assets	-	-	-	-	-	-	-	-	-									
Specialised military assets	-	-	-	-	-	-	-	-	-									
Biological assets	-	-	-	-	-	-	-	-	-									
Land and sub-soil assets	-	-	-	-	-	-	-	-	-									
Software and other intangible assets	-	-	-	-	-	-	-	-	-									
Payment for financial assets	600	-	(600)	-	-	-	-	300	231									
	102 950	-	4 360	107 310	107 069	241	99.8%	121 574	115 012									

Subprogramme: 1.1: OFFICE OF THE MEC

Economic classification	2021/22							2020/21	
	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	6 431	-	410	6 841	6 810	31	99,5%	11 219	9 771
Compensation of employees	3 511	-	210	3 721	3 715	6	99,8%	6 216	5 856
Salaries and wages	2 801	221	210	3 232	3 230	2	99,9%	5 540	5 369
Social contributions	710	(221)	-	489	485	4	99,2%	676	487
Goods and services	2 920	-	200	3 120	3 095	25	99,2%	5 003	3 915
Administrative fees	120	91	-	211	197	14	93,4%	225	209
Advertising	-	-	-	-	-	-	-	30	19
Minor assets	78	(78)	-	-	-	-	-	-	-
Audit costs: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	194	(9)	-	185	181	4	97,8%	55	55
Communication (G&S)	68	315	(150)	233	230	3	98,7%	398	371
Computer services	-	-	-	-	-	-	-	-	-
Consultants: Business and advisory services	-	-	-	-	-	-	-	-	-
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Contractors	124	-	59	183	183	-	100,0%	294	231
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	11	-
Fleet services (including government motor transport)	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	87	(87)	-	-	-	-	-	82	-
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	-	-	-	-	-	-	-	-	-
Meddas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	19	149	-	168	168	-	100,0%	781	365
Consumable: Stationery, printing and office supplies	272	(272)	-	-	-	-	-	676	625
Operating leases	103	(103)	-	-	-	-	-	98	-
Property payments	-	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	205	(17)	-	188	188	-	100,0%	161	151
Travel and subsistence	1 072	149	291	1 512	1 509	3	99,8%	1 884	1 739
Training and development	145	-	-	145	145	-	100,0%	107	7
Operating payments	211	(187)	-	24	24	-	100,0%	38	-
Venues and facilities	78	37	-	115	114	1	99,1%	74	69
Rental and hiring	144	12	-	156	156	-	100,0%	89	74
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	6 431	-	410	6 841	6 810	31	99,5%	11 219	9 771

Subprogramme - 1.2: CORPORATE SERVICES

Economic classification	1 2 3 4 5 6 7 8 9								
	2021/22			2020/21					
	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	R'000
Current payments	94 730	-	4 640	99 370	99 188	182	99,8%	106 009	101 871
Compensation of employees	70 013	-	4 440	74 453	74 444	9	100,0%	75 970	75 356
Salaries and wages	61 546	(1 381)	4 440	64 605	64 603	2	100,0%	66 299	65 714
Social contributions	8 467	1 381	-	9 848	9 841	7	99,9%	9 671	9 642
Goods and services	24 676	-	200	24 876	24 727	149	99,4%	30 000	26 481
Administrative fees	564	201	-	765	765	-	100,0%	718	613
Advertising	1 325	570	-	1 895	1 895	-	100,0%	1 368	1 286
Minor assets	862	(855)	-	7	7	-	100,0%	427	386
Audit costs: External	6 983	(1 686)	-	5 297	5 297	-	100,0%	6 402	6 400
Bursaries: Employees	801	(11)	-	790	790	-	100,0%	527	527
Catering: Departmental activities	317	38	-	355	316	39	89,0%	229	117
Communication (G&S)	1 892	443	-	2 335	2 335	-	100,0%	2 044	1 977
Computer services	484	442	-	926	926	-	100,0%	2 602	2 569
Consultants: Business and advisory services	275	(144)	-	131	131	-	100,0%	192	162
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	601	(403)	-	198	198	-	100,0%	257	211
Contractors	248	(89)	-	159	159	-	100,0%	494	445
Agency and support / outsourced services	68	(68)	-	-	-	-	-	4	-
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including government motor transport)	-	-	-	-	-	-	-	426	426
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	13	(2)	-	11	11	-	100,0%	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	15	13
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medgas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	789	196	-	985	983	2	99,8%	2 559	2 092
Consumable: Stationery, printing and office supplies	487	(80)	-	407	407	-	100,0%	812	732
Operating leases	559	(9)	-	550	550	-	100,0%	909	891
Property payments	4 372	141	-	4 513	4 417	96	97,9%	6 287	4 226
Transport provided: Departmental activity	53	79	-	132	121	11	91,7%	19	15
Travel and subsistence	2 312	867	200	3 379	3 377	2	99,9%	1 815	1 683
Training and development	454	400	-	854	855	(1)	100,1%	36	26
Operating payments	658	23	-	681	681	-	100,0%	948	896
Venues and facilities	541	(48)	-	493	493	-	100,0%	416	313
Rental and hiring	18	(5)	-	13	13	-	100,0%	494	475
Interest and rent on land	41	-	-	41	17	24	41,5%	39	34
Interest (Incl. interest on unitary payments (PPP))	41	-	-	41	17	24	41,5%	-	-
Rent on land	-	-	-	-	-	-	-	39	34
Transfers and subsidies	740	-	(90)	650	650	-	100,0%	1 270	667
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	274	-	-	274	274	-	100,0%	260	260
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies (non-business entities)	274	-	-	274	274	-	100,0%	260	260
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	466	-	(90)	376	376	-	100,0%	1 010	407
Social benefits	466	-	(90)	376	376	-	100,0%	1 010	407
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	449	-	-	449	421	28	93,8%	2 776	2 472
Buildings and other fixed structures	-	-	-	-	-	-	-	500	489
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	500	489
Machinery and equipment	449	-	-	449	421	28	93,8%	2 276	1 983
Transport equipment	-	-	-	-	-	-	-	850	793
Other machinery and equipment	449	-	-	449	421	28	93,8%	1 426	1 190
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payment for financial assets	600	-	(600)	-	-	-	-	300	231
Total	96 519	-	3 950	100 469	100 259	210	99,8%	110 355	105 241

Programme 2: CULTURAL AFFAIRS									
	1	2	3	4	5	6	7	8	9
	Adjusted Appropriation	Shifting of Funds	Virement	2021/22		Variance	Expenditure as % of final appropriation	2020/21	
	R'000	R'000	R'000	Final Appropriation	Actual Expenditure	R'000	%	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000		R'000	R'000
Sub programme									
1. MANAGEMENT	10 426	-	(2 560)	7 866	7 750	116	98.5%	35 228	33 571
2. ARTS AND CULTURE	209 407	-	(7 687)	201 720	201 526	194	99.9%	189 374	183 826
3. MUSEUM SERVICES	19 948	-	(2 707)	17 241	17 203	38	99.8%	34 429	20 746
4. LANGUAGE SERVICES	13 759	-	(418)	13 341	13 290	51	99.6%	12 918	12 563
5. HERITAGE SERVICES	2 186	-	(2 100)	86	-	86	-	-	-
	255 726	-	(15 472)	240 254	239 769	485	99.8%	271 949	250 706
Economic classification									
Current payments	105 625	(6 259)	(5 815)	93 551	93 237	314	99.7%	112 749	107 382
Compensation of employees	68 816	(880)	(1 590)	66 346	66 138	208	99.7%	69 157	66 277
Salaries and wages	57 949	(960)	(1 565)	55 424	55 406	18	100.0%	59 283	56 281
Social contributions	10 867	80	(25)	10 922	10 732	190	98.3%	9 874	9 996
Goods and services	36 715	(5 379)	(4 135)	27 201	27 098	103	99.6%	43 503	41 105
Administrative fees	2 713	(100)	(477)	2 136	2 134	2	99.9%	274	176
Advertising	413	735	-	1 148	1 147	1	99.9%	1 545	1 531
Minor assets	271	(49)	(38)	184	183	1	99.5%	132	118
Audit costs: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	493	474
Catering: Departmental activities	1 187	314	1	1 502	1 503	(1)	100.1%	859	807
Communication (G&S)	1 110	(272)	4	842	837	5	99.4%	1 165	1 037
Computer services	-	-	-	-	-	-	-	-	-
Consultants: Business and advisory services	36	(36)	-	-	-	-	-	368	348
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	-	-	73	73	72	1	98.6%	-	-
Contractors	17 075	(8 962)	(1 396)	6 717	6 692	25	99.6%	5 039	4 340
Agency and support / outsourced services	-	-	-	-	-	-	-	1	-
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including government motor transport)	-	-	-	-	-	-	-	4 718	4 718
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	312	45	-	357	356	1	99.7%	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	189	(12)	-	177	177	-	100.0%	720	312
Inventory: Medical supplies	11	(11)	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medsas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	60	(5)	-	55	54	1	98.2%	150	143
Consumable supplies	1 147	(97)	-	1 050	1 031	19	98.2%	764	644
Consumable: Stationery, printing and office supplies	702	(69)	(8)	625	622	3	99.5%	1 072	1 016
Operating leases	189	24	30	243	211	32	86.8%	5 195	5 177
Property payments	4 082	(100)	(2 492)	1 490	1 488	2	99.9%	12 976	12 654
Transport provided: Departmental activity	424	499	-	923	922	1	99.9%	493	464
Travel and subsistence	3 334	2 390	89	5 813	5 805	8	99.9%	4 142	3 919
Training and development	1 081	(799)	-	282	282	-	100.0%	695	631
Operating payments	1 487	590	40	2 117	2 117	-	100.0%	2 204	2 144
Venues and facilities	411	34	32	477	476	1	99.8%	307	273
Rental and hiring	481	502	7	990	989	1	99.9%	191	179
Interest and rent on land	94	-	(90)	4	1	3	25.0%	89	-
Interest (Incl. interest on unitary payments (PPP))	94	-	(90)	4	1	3	25.0%	-	-
Rent on land	-	-	-	-	-	-	-	89	-
Transfers and subsidies	148 780	6 259	(9 157)	145 882	145 753	129	99.9%	157 474	142 552
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	134 143	6 259	(5 757)	134 645	134 645	-	100.0%	131 910	129 452
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies	134 143	6 259	(5 757)	134 645	134 645	-	100.0%	131 910	129 452
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	11 070	2 900	(3 000)	10 970	10 867	103	99.1%	25 136	13 001
Households	3 567	(2 300)	(400)	267	241	26	90.3%	428	99
Social benefits	3 567	(2 300)	(400)	267	241	26	90.3%	428	99
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	1 321	-	(500)	821	779	42	94.9%	1 726	772
Buildings and other fixed structures	500	-	(500)	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	500	-	(500)	-	-	-	-	-	-
Machinery and equipment	821	-	-	821	779	42	94.9%	1 726	772
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	821	-	-	821	779	42	94.9%	1 726	772
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payment for financial assets	-	-	-	-	-	-	-	-	-
	255 726	-	(15 472)	240 254	239 769	485	99.8%	271 949	250 706

Subprogramme: 2.1: MANAGEMENT

Economic classification	2021/22							2020/21	
	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	6 483	-	(2 160)	4 323	4 274	49	98,9%	28 970	28 070
Compensation of employees	1 972	-	(180)	1 792	1 785	7	99,6%	2 112	1 803
Salaries and wages	1 729	-	(155)	1 574	1 574	-	100,0%	1 877	1 594
Social contributions	243	-	(25)	218	211	7	96,8%	235	209
Goods and services	4 417	-	(1 890)	2 527	2 488	39	98,5%	26 769	26 267
Administrative fees	540	-	12	552	552	-	100,0%	82	83
Advertising	15	(3)	-	12	11	1	91,7%	839	838
Minor assets	189	(5)	-	184	183	1	99,5%	10	2
Audit costs: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	102	8	1	111	111	-	100,0%	216	209
Communication (G&S)	157	-	5	162	162	-	100,0%	844	814
Computer services	-	-	-	-	-	-	-	-	-
Consultants: Business and advisory services	-	-	-	-	-	-	-	-	-
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	-	-	73	73	72	1	98,6%	-	-
Contractors	941	-	(252)	689	689	-	100,0%	3 294	3 264
Agency and support / outsourced services	-	-	-	-	-	-	-	1	-
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including government motor transport)	-	-	-	-	-	-	-	4 088	4 088
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	-	-	-	-	-	-	-	-	-
Medgas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	267	-	-	267	267	-	100,0%	45	28
Consumable: Stationery, printing and office supplies	93	-	-	93	92	1	98,9%	93	93
Operating leases	-	-	30	30	(2)	32	(6,7%)	4 123	4 110
Property payments	1 928	-	(1 920)	8	7	1	87,5%	12 391	12 079
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	135	-	89	224	222	2	99,1%	445	390
Training and development	-	-	-	-	-	-	-	251	222
Operating payments	-	-	40	40	40	-	100,0%	-	-
Venues and facilities	50	-	32	82	82	-	100,0%	47	47
Rental and hiring	-	-	-	-	-	-	-	-	-
Interest and rent on land	94	-	(90)	4	1	3	25,0%	89	-
Interest (Incl. interest on unitary payments (PPP))	94	-	(90)	4	1	3	25,0%	-	-
Rent on land	-	-	-	-	-	-	-	89	-
Transfers and subsidies	3 567	-	(400)	3 167	3 141	26	99,2%	5 428	5 099
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	-	2 900	-	2 900	2 900	-	100,0%	5 000	5 000
Households	3 567	(2 900)	(400)	267	241	26	90,3%	428	99
Social benefits	3 567	(2 900)	(400)	267	241	26	90,3%	428	99
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	376	-	-	376	335	41	89,1%	830	402
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	376	-	-	376	335	41	89,1%	830	402
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	376	-	-	376	335	41	89,1%	830	402
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payment for financial assets	-	-	-	-	-	-	-	-	-
Total	10 426	-	(2 560)	7 866	7 750	116	98,5%	35 228	33 571

Subprogramme - 2.2: ARTS AND CULTURE

Economic classification	2021/22							2020/21	
	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	75 069	(6 259)	(1 930)	66 880	66 687	193	99,7%	58 006	55 032
Compensation of employees	51 865	(780)	-	51 085	50 917	168	99,7%	50 460	48 705
Salaries and wages	43 079	(812)	-	42 267	42 266	1	100,0%	41 975	40 538
Social contributions	8 786	32	-	8 818	8 651	167	98,1%	8 485	8 167
Goods and services	23 204	(5 479)	(1 930)	15 795	15 770	25	99,8%	7 546	6 327
Administrative fees	1 623	-	(489)	1 134	1 135	(1)	100,1%	31	30
Advertising	267	814	-	1 081	1 081	-	100,0%	361	360
Minor assets	38	-	(38)	-	-	-	-	120	116
Audit costs: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	443	442
Catering: Departmental activities	341	320	-	661	661	-	100,0%	297	290
Communication (G&S)	816	(180)	(1)	635	631	4	99,4%	198	191
Computer services	-	-	-	-	-	-	-	-	-
Consultants: Business and advisory services	-	-	-	-	-	-	-	-	-
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Contractors	14 025	(8 962)	(1 000)	4 063	4 062	1	100,0%	710	100
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including government motor transport)	-	-	-	-	-	-	-	460	460
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	312	45	-	357	356	1	99,7%	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	19	(2)	-	17	17	-	100,0%	400	-
Inventory: Medical supplies	11	(11)	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medgas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	60	(5)	-	55	54	1	98,2%	150	143
Consumable supplies	365	(23)	-	342	324	18	94,7%	492	457
Consumable: Stationery, printing and office supplies	423	17	-	440	440	-	100,0%	481	472
Operating leases	189	24	-	213	213	-	100,0%	500	496
Property payments	427	-	(402)	25	25	-	100,0%	530	521
Transport provided: Departmental activity	368	464	-	832	832	-	100,0%	63	49
Travel and subsistence	2 573	1 921	-	4 494	4 493	1	100,0%	1 702	1 632
Training and development	770	(488)	-	282	282	-	100,0%	276	272
Operating payments	355	175	-	530	530	-	100,0%	266	252
Venues and facilities	-	10	-	10	10	-	100,0%	24	7
Rental and hiring	222	402	-	624	624	-	100,0%	42	37
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest (Incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	134 116	6 259	(5 757)	134 618	134 618	-	100,0%	130 684	128 479
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	132 597	6 259	(5 757)	133 099	133 099	-	100,0%	130 044	127 839
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies (non-business entities)	132 597	6 259	(5 757)	133 099	133 099	-	100,0%	130 044	127 839
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pc)	-	-	-	-	-	-	-	-	-
Other transfers to public corporations	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pe)	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	1 519	-	-	1 519	1 519	-	100,0%	640	640
Households	-	-	-	-	-	-	-	-	-
Social benefits	-	-	-	-	-	-	-	-	-
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	222	-	-	222	221	1	99,5%	684	315
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	222	-	-	222	221	1	99,5%	684	315
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	222	-	-	222	221	1	99,5%	684	315
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payment for financial assets	-	-	-	-	-	-	-	-	-
Total	209 407	-	(7 687)	201 720	201 526	194	99,9%	189 374	183 826

Subprogramme - 2.3: MUSEUM SERVICES

Economic classification	2021/22							2020/21	
	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	12 876	-	(1 307)	11 569	11 548	21	99,8%	15 377	14 205
Compensation of employees	6 921	-	(1 010)	5 911	5 899	12	99,8%	9 706	8 894
Salaries and wages	6 185	56	(1 010)	5 231	5 229	2	100,0%	9 056	8 357
Social contributions	736	(56)	-	680	670	10	98,5%	650	537
Goods and services	5 955	-	(297)	5 658	5 649	9	99,8%	5 671	5 311
Administrative fees	546	(143)	-	403	399	4	99,0%	100	44
Advertising	55	-	-	55	55	-	100,0%	190	178
Minor assets	44	(44)	-	-	-	-	-	2	-
Audit costs: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	50	32
Catering: Departmental activities	614	-	-	614	614	-	100,0%	238	224
Communication (G&S)	62	(44)	-	18	17	1	94,4%	84	17
Computer services	-	-	-	-	-	-	-	-	-
Consultants: Business and advisory services	-	-	-	-	-	-	-	238	218
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Contractors	1 559	-	(127)	1 432	1 431	1	99,9%	871	833
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including government motor transport)	-	-	-	-	-	-	-	170	170
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	170	(10)	-	160	160	-	100,0%	320	312
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Meddas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	291	(69)	-	222	221	1	99,5%	226	159
Consumable: Stationery, printing and office supplies	176	(86)	-	90	90	-	100,0%	366	336
Operating leases	-	-	-	-	-	-	-	572	571
Property payments	1 727	(100)	(170)	1 457	1 456	1	99,9%	55	54
Transport provided: Departmental activity	-	-	-	-	-	-	-	195	180
Travel and subsistence	279	361	-	640	639	1	99,8%	1 264	1 315
Training and development	-	-	-	-	-	-	-	11	-
Operating payments	198	35	-	233	233	-	100,0%	458	419
Venues and facilities	26	-	-	26	26	-	100,0%	115	107
Rental and hiring	208	100	-	308	308	-	100,0%	146	142
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest (Incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	6 436	-	(900)	5 536	5 519	17	99,7%	18 922	6 534
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	1 546	-	-	1 546	1 546	-	100,0%	1 866	1 613
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies (non-business entities)	1 546	-	-	1 546	1 546	-	100,0%	1 866	1 613
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	4 890	-	(900)	3 990	3 973	17	99,6%	17 056	4 921
Households	-	-	-	-	-	-	-	-	-
Social benefits	-	-	-	-	-	-	-	-	-
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	636	-	(500)	136	136	-	100,0%	130	7
Buildings and other fixed structures	500	-	(500)	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	500	-	(500)	-	-	-	-	-	-
Machinery and equipment	136	-	-	136	136	-	100,0%	130	7
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	136	-	-	136	136	-	100,0%	130	7
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payment for financial assets	-	-	-	-	-	-	-	-	-
Total	19 948	-	(2 707)	17 241	17 203	38	99,8%	34 429	20 746

Subprogramme: 2.4: LANGUAGE SERVICES

Economic classification	2021/22							2020/21	
	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	11 197	-	(418)	10 779	10 728	51	99,5%	10 396	10 075
Compensation of employees	8 058	(100)	(400)	7 558	7 537	21	99,7%	6 879	6 875
Salaries and wages	6 956	(204)	(400)	6 352	6 337	15	99,8%	6 375	5 792
Social contributions	1 102	104	-	1 206	1 200	6	99,5%	504	1 083
Goods and services	3 139	100	(18)	3 221	3 191	30	99,1%	3 517	3 200
Administrative fees	4	43	-	47	48	(1)	102,1%	61	19
Advertising	76	(76)	-	-	-	-	-	155	155
Minor assets	-	-	-	-	-	-	-	-	-
Audit costs: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	130	(14)	-	116	117	(1)	100,9%	108	84
Communication (G&S)	75	(48)	-	27	27	-	100,0%	39	15
Computer services	-	-	-	-	-	-	-	-	-
Consultants: Business and advisory services	36	(36)	-	-	-	-	-	130	130
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Contractors	550	-	(17)	533	510	23	95,7%	164	143
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	-	-	-	-	-	-	-	-	-
Medias inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	224	(5)	-	219	219	-	100,0%	1	-
Consumable: Stationery, printing and office supplies	10	-	(8)	2	2	2	-	132	115
Operating leases	-	-	-	-	-	-	-	-	-
Property payments	-	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	56	35	-	91	90	1	98,9%	235	235
Travel and subsistence	347	108	-	455	451	4	99,1%	731	582
Training and development	311	(311)	-	-	-	-	-	157	137
Operating payments	934	380	-	1 314	1 314	-	100,0%	1 480	1 473
Venues and facilities	335	24	-	359	358	1	99,7%	121	112
Rental and hiring	51	-	7	58	57	1	98,3%	3	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest (Incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	2 475	-	-	2 475	2 475	-	100,0%	2 440	2 440
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	2 475	-	-	2 475	2 475	-	100,0%	2 440	2 440
Households	-	-	-	-	-	-	-	-	-
Social benefits	-	-	-	-	-	-	-	-	-
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	87	-	-	87	87	-	100,0%	82	48
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	87	-	-	87	87	-	100,0%	82	48
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	87	-	-	87	87	-	100,0%	82	48
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payment for financial assets	-	-	-	-	-	-	-	-	-
Total	13 759	-	(418)	13 341	13 290	51	99,6%	12 918	12 563

Subprogramme : 2.5: HERITAGE SERVICES

	1	2	3	4	5	6	7	8	9
				2021/22			2020/21		
	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	-	-	-	-	-	-	-	-	-
Compensation of employees	-	-	-	-	-	-	-	-	-
Salaries and wages	-	-	-	-	-	-	-	-	-
Social contributions	-	-	-	-	-	-	-	-	-
Goods and services	-	-	-	-	-	-	-	-	-
Administrative fees	-	-	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-	-	-
Minor assets	-	-	-	-	-	-	-	-	-
Audit costs: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	-	-	-	-	-	-	-	-	-
Communication (G&S)	-	-	-	-	-	-	-	-	-
Computer services	-	-	-	-	-	-	-	-	-
Consultants: Business and advisory services	-	-	-	-	-	-	-	-	-
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Contractors	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-
Meddas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	-	-	-	-	-	-	-	-	-
Consumable: Stationery, printing and office supplies	-	-	-	-	-	-	-	-	-
Operating leases	-	-	-	-	-	-	-	-	-
Property payments	-	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	-	-	-	-	-	-	-	-	-
Training and development	-	-	-	-	-	-	-	-	-
Operating payments	-	-	-	-	-	-	-	-	-
Venues and facilities	-	-	-	-	-	-	-	-	-
Rental and hiring	-	-	-	-	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest (Incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	2 186	-	(2 100)	86	-	86	-	-	-
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	2 186	-	(2 100)	86	-	86	-	-	-
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	2 186	-	(2 100)	86	-	86	-	-	-

Programme 3: LIBRARY AND ARCHIVE SERVICES	1		2		3		4		5		6		7		8	
	Adjusted Appropriation	Shifting of Funds	Virement	2021/22		Actual Expenditure	Variance	Expenditure as % of final appropriation	2020/21							
				Final Appropriation	Actual Expenditure				Final Appropriation	Actual Expenditure						
	R'000	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000						
Sub programme																
1. MANAGEMENT	7 545	-	(510)	7 035	4 992	2 043	71.0%	5 667	5 108							
2. LIBRARY SERVICES	179 517	-	620	180 137	146 435	33 702	81.3%	143 879	130 000							
3. ARCHIVES	8 846	-	(430)	8 416	8 400	16	99.8%	10 458	8 318							
	195 908	-	(320)	195 588	159 827	35 761	81.7%	160 004	143 426							
Economic classification																
Current payments	136 982	40	(20)	137 002	124 397	12 605	90.8%	114 843	108 268							
Compensation of employees	87 137	630	380	88 147	85 742	2 405	97.3%	83 350	83 125							
Salaries and wages	77 715	5 315	(89)	82 941	80 944	1 997	97.6%	78 222	78 222							
Social contributions	9 422	(4 685)	469	5 206	4 798	408	92.2%	4 925	4 903							
Goods and services	49 845	(590)	(400)	48 855	38 655	10 200	79.1%	31 493	25 143							
Administrative fees	300	251	-	551	528	23	95.8%	672	703							
Advertising	2 392	(1 078)	-	1 314	1 299	15	98.9%	620	573							
Minor assets	273	(230)	(13)	30	-	30	-	319	201							
Audit costs: External	-	-	-	-	-	-	-	-	-							
Bursaries: Employees	346	(165)	-	181	118	63	65.2%	202	173							
Catering: Departmental activities	709	170	(198)	681	634	47	93.1%	160	87							
Communication (G&S)	489	(21)	(2)	466	465	1	99.8%	758	488							
Computer services	9 324	(6 061)	-	3 263	3 221	42	98.7%	3 634	3 441							
Consultants: Business and advisory services	-	-	-	-	-	-	-	-	-							
Infrastructure and planning services	-	-	-	-	-	-	-	-	-							
Laboratory services	-	-	-	-	-	-	-	-	-							
Scientific and technological services	-	-	-	-	-	-	-	-	-							
Legal services	-	-	-	-	-	-	-	-	-							
Contractors	1 438	(529)	-	909	894	15	98.3%	792	227							
Agency and support / outsourced services	45	(45)	-	-	-	-	-	40	-							
Entertainment	-	-	-	-	-	-	-	-	-							
Fleet services (including government motor transport)	-	-	-	-	-	-	-	1 320	1 277							
Housing	-	-	-	-	-	-	-	-	-							
Inventory: Clothing material and accessories	27	(27)	-	-	-	-	-	-	-							
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	123	332	-	455	455	-	100.0%	17	-							
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-							
Inventory: Medicine	-	-	-	-	-	-	-	-	-							
Medsas inventory interface	-	-	-	-	-	-	-	-	-							
Inventory: Other supplies	13 794	3 109	-	16 903	9 141	7 762	54.1%	5 782	5 158							
Consumable supplies	1 426	(351)	-	1 075	897	178	83.4%	908	373							
Consumable: Stationery, printing and office supplies	560	(257)	(5)	298	273	25	91.6%	251	97							
Operating leases	269	(13)	-	256	255	1	99.6%	2 672	2 571							
Property payments	15 959	2 694	(65)	18 588	16 850	1 738	90.6%	10 933	8 738							
Transport provided: Departmental activity	181	7	-	188	71	117	37.8%	132	4							
Travel and subsistence	904	1 754	(116)	2 542	2 461	81	96.8%	1 350	587							
Training and development	420	23	-	443	431	12	97.3%	232	103							
Operating payments	332	(149)	-	183	183	-	100.0%	274	178							
Venues and facilities	247	109	(1)	355	338	17	95.2%	117	93							
Rental and hiring	283	(109)	-	174	141	33	81.0%	100	71							
Interest and rent on land	-	-	-	-	-	-	-	-	-							
Interest (Incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-							
Rent on land	-	-	-	-	-	-	-	-	-							
Transfers and subsidies	19 328	(40)	(300)	18 988	18 460	528	97.2%	14 623	12 437							
Provinces and municipalities	17 465	-	-	17 465	16 981	484	97.2%	13 111	11 402							
Provinces	-	-	-	-	-	-	-	-	-							
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-							
Provincial agencies and funds	-	-	-	-	-	-	-	-	-							
Municipalities	17 465	-	-	17 465	16 981	484	97.2%	13 111	11 402							
Municipal bank accounts	-	-	-	-	-	-	-	13 111	11 402							
Municipal agencies and funds	17 465	-	-	17 465	16 981	484	97.2%	-	-							
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-							
Social security funds	-	-	-	-	-	-	-	-	-							
Departmental agencies	-	-	-	-	-	-	-	-	-							
Higher education institutions	-	-	-	-	-	-	-	-	-							
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-							
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-							
Public corporations	-	-	-	-	-	-	-	-	-							
Subsidies on products and production (pc)	-	-	-	-	-	-	-	-	-							
Other transfers to public corporations	-	-	-	-	-	-	-	-	-							
Private enterprises	-	-	-	-	-	-	-	-	-							
Subsidies on products and production (pe)	-	-	-	-	-	-	-	-	-							
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-							
Non-profit institutions	900	-	-	900	900	-	100.0%	600	600							
Households	963	(40)	(300)	623	579	44	92.9%	912	435							
Social benefits	963	(40)	(300)	623	579	44	92.9%	912	435							
Other transfers to households	-	-	-	-	-	-	-	-	-							
Payments for capital assets	39 598	-	-	39 598	16 970	22 628	42.9%	30 538	22 721							
Buildings and other fixed structures	36 079	-	-	36 079	16 389	19 690	45.4%	29 485	22 100							
Buildings	-	-	-	-	-	-	-	29 485	22 100							
Other fixed structures	36 079	-	-	36 079	16 389	19 690	45.4%	-	-							
Machinery and equipment	3 519	-	-	3 519	581	2 938	16.5%	1 053	621							
Transport equipment	-	-	-	-	-	-	-	-	-							
Other machinery and equipment	3 519	-	-	3 519	581	2 938	16.5%	1 053	621							
Heritage assets	-	-	-	-	-	-	-	-	-							
Specialised military assets	-	-	-	-	-	-	-	-	-							
Biological assets	-	-	-	-	-	-	-	-	-							
Land and sub-soil assets	-	-	-	-	-	-	-	-	-							
Software and other intangible assets	-	-	-	-	-	-	-	-	-							
Payment for financial assets	195 908	-	(320)	195 588	159 827	35 761	81.7%	160 004	143 426							

Subprogramme: 3.1: MANAGEMENT

Economic classification	2021/22							2020/21	
	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	4 351	40	(210)	4 181	4 171	10	99,8%	4 468	4 176
Compensation of employees	2 753	280	-	3 033	3 028	5	99,8%	2 979	2 974
Salaries and wages	2 109	351	-	2 460	2 456	4	99,8%	2 371	2 368
Social contributions	644	(71)	-	573	572	1	99,8%	608	606
Goods and services	1 598	(240)	(210)	1 148	1 143	5	99,6%	1 489	1 202
Administrative fees	-	-	-	-	-	-	-	-	-
Advertising	217	(217)	-	-	-	-	-	110	107
Minor assets	260	(247)	(13)	-	-	-	-	96	28
Audit costs: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	14	137	(8)	143	143	-	100,0%	13	11
Communication (G&S)	122	(90)	(2)	30	29	1	96,7%	76	31
Computer services	-	-	-	-	-	-	-	-	-
Consultants: Business and advisory services	-	-	-	-	-	-	-	-	-
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Contractors	-	-	-	-	-	-	-	45	39
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including government motor transport)	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	15	(15)	-	-	-	-	-	4	-
Inventory: Farming supplies	-	-	-	-	-	-	-	4	-
Inventory: Food and food supplies	4	(4)	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	1	-	-	1	1	-	100,0%	1	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Meddas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	100	(52)	-	48	47	1	97,9%	111	15
Consumable: Stationery, printing and office supplies	97	-	(5)	92	92	-	100,0%	13	13
Operating leases	35	(35)	-	-	-	-	-	360	346
Property payments	545	-	(65)	480	480	-	100,0%	526	526
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	161	225	(116)	270	267	3	98,9%	113	86
Training and development	-	-	-	-	-	-	-	13	-
Operating payments	26	(26)	-	-	-	-	-	3	-
Venues and facilities	1	-	(1)	-	-	-	-	1	-
Rental and hiring	-	84	-	84	84	-	100,0%	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest (Incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	740	(40)	(300)	400	383	17	95,8%	701	435
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	740	(40)	(300)	400	383	17	95,8%	701	435
Social benefits	740	(40)	(300)	400	383	17	95,8%	701	435
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	2 454	-	-	2 454	438	2 016	17,8%	498	497
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	2 454	-	-	2 454	438	2 016	17,8%	498	497
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	2 454	-	-	2 454	438	2 016	17,8%	498	497
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payment for financial assets	-	-	-	-	-	-	-	-	-
Total	7 545	-	(510)	7 035	4 992	2 043	71,0%	5 667	5 108

Subprogramme - 3.2: LIBRARY SERVICES

Economic classification	2021/22							2020/21	
	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	123 928	-	620	124 548	111 969	12 579	89,9%	100 053	95 774
Compensation of employees	78 053	350	620	79 023	76 632	2 391	97,0%	73 047	72 965
Salaries and wages	70 279	4 964	-	75 243	73 253	1 990	97,4%	69 766	69 687
Social contributions	7 774	(4 614)	620	3 780	3 379	401	89,4%	3 281	3 278
Goods and services	45 875	(350)	-	45 525	35 337	10 188	77,6%	27 006	22 809
Administrative fees	286	238	-	524	501	23	95,6%	845	701
Advertising	2 175	(977)	-	1 198	1 183	15	98,7%	355	327
Minor assets	13	17	-	30	-	30	-	223	173
Audit costs: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	346	(165)	-	181	118	63	65,2%	202	173
Catering: Departmental activities	279	208	-	487	440	47	90,3%	67	64
Communication (G&S)	310	118	-	428	428	-	100,0%	428	310
Computer services	9 237	(5 974)	-	3 263	3 221	42	98,7%	3 634	3 441
Consultants: Business and advisory services	-	-	-	-	-	-	-	-	-
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Contractors	1 303	(394)	-	909	894	15	98,3%	619	81
Agency and support / outsourced services	45	(45)	-	-	-	-	-	40	-
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including government motor transport)	-	-	-	-	-	-	-	1 320	1 277
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	12	(12)	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	122	332	-	454	454	-	100,0%	16	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medgas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	13 794	3 101	-	16 895	9 134	7 761	54,1%	5 782	5 158
Consumable supplies	1 310	(465)	-	845	668	177	79,1%	732	352
Consumable: Stationery, printing and office supplies	448	(246)	-	202	181	21	89,6%	20	-
Operating leases	234	22	-	256	255	1	99,6%	1 962	1 922
Property payments	14 042	2 809	-	16 851	15 115	1 736	89,7%	9 352	8 193
Transport provided: Departmental activity	149	39	-	188	71	117	37,8%	49	4
Travel and subsistence	540	1 207	-	1 747	1 669	78	95,5%	928	359
Training and development	420	23	-	443	431	12	97,3%	91	25
Operating payments	281	(98)	-	183	183	-	100,0%	225	178
Venues and facilities	246	105	-	351	334	17	95,2%	16	-
Rental and hiring	283	(193)	-	90	57	33	63,3%	100	71
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest (Incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	18 588	-	-	18 588	18 077	511	97,3%	13 922	12 002
Provinces and municipalities	17 465	-	-	17 465	16 981	484	97,2%	13 111	11 402
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	17 465	-	-	17 465	16 981	484	97,2%	13 111	11 402
Municipal bank accounts	-	-	-	-	-	-	-	13 111	11 402
Municipal agencies and funds	17 465	-	-	17 465	16 981	484	97,2%	-	-
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	900	-	-	900	900	-	100,0%	600	600
Households	223	-	-	223	196	27	87,9%	211	-
Social benefits	223	-	-	223	196	27	87,9%	211	-
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	37 001	-	-	37 001	16 389	20 612	44,3%	29 904	22 224
Buildings and other fixed structures	36 079	-	-	36 079	16 389	19 690	45,4%	29 485	22 100
Buildings	-	-	-	-	-	-	-	29 485	22 100
Other fixed structures	36 079	-	-	36 079	16 389	19 690	45,4%	-	-
Machinery and equipment	922	-	-	922	-	922	-	419	124
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	922	-	-	922	-	922	-	419	124
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payment for financial assets	-	-	-	-	-	-	-	-	-
Total	179 517	-	620	180 137	146 435	33 702	81,3%	143 879	130 000

Subprogramme - 3.3: ARCHIVES

	2021/22							2020/21	
	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	8 703	-	(430)	8 273	8 257	16	99,8%	10 322	8 318
Compensation of employees	6 331	-	(240)	6 091	6 082	9	99,9%	7 324	7 186
Salaries and wages	5 327	-	(89)	5 238	5 235	3	99,9%	6 288	6 167
Social contributions	1 004	-	(151)	853	847	6	99,3%	1 036	1 019
Goods and services	2 372	-	(190)	2 182	2 175	7	99,7%	2 998	1 132
Administrative fees	14	13	-	27	27	-	100,0%	27	2
Advertising	-	116	-	116	116	-	100,0%	155	139
Minor assets	-	-	-	-	-	-	-	-	-
Audit costs: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	416	(175)	(190)	51	51	-	100,0%	80	12
Communication (G&S)	57	(49)	-	8	8	-	100,0%	254	147
Computer services	87	(87)	-	-	-	-	-	-	-
Consultants: Business and advisory services	-	-	-	-	-	-	-	-	-
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Contractors	135	(135)	-	-	-	-	-	128	107
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	-	-	-	-	-	-	-	-	-
Medgas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	8	-	8	7	1	87,5%	-	-
Consumable supplies	16	166	-	182	182	-	100,0%	65	6
Consumable: Stationery, printing and office supplies	15	(11)	-	4	4	4	-	218	84
Operating leases	-	-	-	-	-	-	-	350	303
Property payments	1 372	(115)	-	1 257	1 255	2	99,8%	1 055	19
Transport provided: Departmental activity	32	(32)	-	-	-	-	-	83	-
Travel and subsistence	203	322	-	525	525	-	100,0%	309	142
Training and development	-	-	-	-	-	-	-	128	78
Operating payments	25	(25)	-	-	-	-	-	46	-
Venues and facilities	-	4	-	4	4	-	100,0%	100	93
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	143	-	-	143	143	-	100,0%	136	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	143	-	-	143	143	-	100,0%	136	-
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	143	-	-	143	143	-	100,0%	136	-
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payment for financial assets	-	-	-	-	-	-	-	-	-
Total	8 846	-	(430)	8 416	8 400	16	99,8%	10 458	8 318

Programme 4: SPORTS AND RECREATION	1		2		3		4		5		6		7		8	
	Adjusted Appropriation	Shifting of Funds	Virement	2021/22		Actual Expenditure	Variance	Expenditure as % of final appropriation	2020/21							
				Final Appropriation	Actual Expenditure				Final Appropriation	Actual Expenditure						
	R'000	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000						
Sub programme																
1. SPORTS	48 927	-	620	49 547	48 508	1 039	97.9%	57 527	48 238							
2. SCHOOL SPORT	46 424	-	-	46 424	45 397	1 027	97.8%	27 005	25 625							
3. RECREATION	18 475	-	8 657	27 132	26 992	140	99.5%	19 138	16 693							
4. MANAGEMENT	26 400	-	2 155	28 555	28 289	266	99.1%	-	-							
	140 226	-	11 432	151 658	149 186	2 472	98.4%	103 670	90 556							
Economic classification																
Current payments	112 566	-	1 255	113 821	111 741	2 080	98.2%	70 373	64 775							
Compensation of employees	41 395	(1 000)	(1 170)	39 225	37 651	1 574	96.0%	36 758	34 558							
Salaries and wages	33 446	(877)	385	32 954	31 417	1 537	95.3%	29 607	27 838							
Social contributions	7 949	(123)	(1 555)	6 271	6 234	37	99.4%	7 151	6 720							
Goods and services	71 149	1 022	2 425	74 596	74 090	506	99.3%	33 594	30 217							
Administrative fees	1 700	(723)	(100)	877	875	2	99.8%	160	135							
Advertising	316	(88)	-	228	220	8	96.5%	-	-							
Minor assets	265	(65)	-	200	200	-	100.0%	359	178							
Audit costs: External	-	-	-	-	-	-	-	-	-							
Bursaries: Employees	900	(800)	-	100	99	1	99.0%	579	579							
Catering: Departmental activities	5 812	3 585	48	9 445	9 397	48	99.5%	3 344	3 340							
Communication (G&S)	5 128	(2 118)	55	3 065	3 061	4	99.9%	78	61							
Computer services	-	-	-	-	-	-	-	-	-							
Consultants: Business and advisory services	-	-	-	-	-	-	-	-	-							
Infrastructure and planning services	-	-	-	-	-	-	-	-	-							
Laboratory services	-	-	-	-	-	-	-	-	-							
Scientific and technological services	-	-	-	-	-	-	-	-	-							
Legal services	-	-	-	-	-	-	-	-	-							
Contractors	1 139	(39)	20	1 120	1 115	5	99.6%	1 759	1 615							
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-							
Entertainment	-	-	-	-	-	-	-	-	-							
Fleet services (including government motor transport)	4 792	(478)	321	4 635	4 597	38	99.2%	550	550							
Housing	-	-	-	-	-	-	-	-	-							
Inventory: Clothing material and accessories	-	-	-	-	-	-	-	-	160							
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-							
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-							
Inventory: Fuel, oil and gas	15	(15)	-	-	-	-	-	60	59							
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-							
Inventory: Materials and supplies	12 061	(2 923)	-	9 138	9 114	24	99.7%	12 265	12 196							
Inventory: Medical supplies	6	-	(6)	-	-	-	-	1	-							
Inventory: Medicine	-	-	-	-	-	-	-	-	-							
Medias inventory interface	-	-	-	-	-	-	-	-	-							
Inventory: Other supplies	-	-	-	-	-	-	-	-	-							
Consumable supplies	776	369	(200)	945	940	5	99.5%	615	546							
Consumable: Stationery, printing and office supplies	1 270	(704)	(70)	496	495	1	99.8%	1 084	943							
Operating leases	5 058	1 402	1 190	7 650	7 613	37	99.5%	418	340							
Property payments	11 720	(354)	-	11 366	11 255	111	99.0%	5 791	3 918							
Transport provided: Departmental activity	6 756	5 161	33	11 950	11 897	53	99.6%	2 040	1 993							
Travel and subsistence	6 665	3 045	1 234	10 944	10 827	117	98.9%	2 973	2 578							
Training and development	4 952	(4 580)	-	372	372	-	100.0%	58	-							
Operating payments	174	(35)	-	139	135	4	97.1%	236	154							
Venues and facilities	1 042	65	(100)	1 007	985	22	97.8%	501	452							
Rental and hiring	602	317	-	919	893	26	97.2%	563	420							
Interest and rent on land	22	(22)	-	-	-	-	-	21	-							
Interest (Incl. interest on unitary payments (PPP))	22	(22)	-	-	-	-	-	-	-							
Rent on land	-	-	-	-	-	-	-	21	-							
Transfers and subsidies	22 943	-	10 177	33 120	32 876	244	99.3%	26 751	20 994							
Provinces and municipalities	-	-	-	-	-	-	-	-	-							
Provinces	-	-	-	-	-	-	-	-	-							
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-							
Provincial agencies and funds	-	-	-	-	-	-	-	-	-							
Municipalities	-	-	-	-	-	-	-	-	-							
Municipal bank accounts	-	-	-	-	-	-	-	-	-							
Municipal agencies and funds	-	-	-	-	-	-	-	-	-							
Departmental agencies and accounts	5 926	-	10 377	16 303	16 301	2	100.0%	10 668	5 668							
Social security funds	-	-	-	-	-	-	-	-	-							
Departmental agencies	5 926	-	10 377	16 303	16 301	2	100.0%	10 668	5 668							
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	16 599	-	-	16 599	16 379	220	98.7%	14 947	14 947							
Households	418	-	(200)	218	196	22	89.9%	1 136	379							
Social benefits	418	-	(200)	218	196	22	89.9%	1 136	379							
Other transfers to households	-	-	-	-	-	-	-	-	-							
Payments for capital assets	4 717	-	-	4 717	4 569	148	96.9%	6 546	4 787							
Buildings and other fixed structures	3 904	-	-	3 904	3 840	64	98.4%	5 869	4 236							
Buildings	-	-	-	-	-	-	-	5 869	4 236							
Other fixed structures	3 904	-	-	3 904	3 840	64	98.4%	-	-							
Machinery and equipment	813	-	-	813	729	84	89.7%	677	551							
Transport equipment	-	-	-	-	-	-	-	-	-							
Other machinery and equipment	813	-	-	813	729	84	89.7%	677	551							
Heritage assets	-	-	-	-	-	-	-	-	-							
Specialised military assets	-	-	-	-	-	-	-	-	-							
Biological assets	-	-	-	-	-	-	-	-	-							
Land and sub-soil assets	-	-	-	-	-	-	-	-	-							
Software and other intangible assets	-	-	-	-	-	-	-	-	-							
Payment for financial assets	140 226	-	11 432	151 658	149 186	2 472	98.4%	103 670	90 556							

Subprogramme: 4.1: SPORTS

Economic classification	2021/22							2020/21	
	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	37 122	-	620	37 742	36 781	961	97,5%	38 365	36 340
Compensation of employees	32 692	-	(100)	32 592	31 635	957	97,1%	27 098	26 294
Salaries and wages	25 789	-	1 350	27 139	26 184	955	96,5%	22 673	22 046
Social contributions	6 903	-	(1 450)	5 453	5 451	2	100,0%	4 425	4 248
Goods and services	4 430	-	720	5 150	5 146	4	99,9%	11 267	10 046
Administrative fees	-	-	-	-	-	-	-	160	135
Advertising	-	-	-	-	-	-	-	-	-
Minor assets	15	(15)	-	-	-	-	-	359	178
Audit costs: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	96	-	228	324	322	2	99,4%	740	737
Communication (G&S)	93	-	55	148	147	1	99,3%	68	57
Computer services	-	-	-	-	-	-	-	-	-
Consultants: Business and advisory services	-	-	-	-	-	-	-	-	-
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Contractors	-	26	20	46	45	1	97,8%	848	748
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including government motor transport)	-	1 024	321	1 345	1 345	-	100,0%	550	550
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	-	-	-	-	-	-	160	160
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	15	(15)	-	-	-	-	-	60	59
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	1 635	(1 352)	-	283	283	-	100,0%	2 134	2 080
Inventory: Medical supplies	6	-	(6)	-	-	-	-	1	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Meddas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	396	(73)	-	323	323	-	100,0%	555	512
Consumable: Stationery, printing and office supplies	416	(63)	-	353	352	1	99,7%	495	473
Operating leases	-	-	-	-	-	-	-	418	340
Property payments	-	466	-	466	466	-	100,0%	2 295	2 150
Transport provided: Departmental activity	28	-	33	61	61	-	100,0%	120	104
Travel and subsistence	1 544	-	69	1 613	1 614	(1)	100,1%	1 621	1 343
Training and development	-	-	-	-	-	-	-	58	-
Operating payments	169	(50)	-	119	119	-	100,0%	186	127
Venues and facilities	11	54	-	65	65	-	100,0%	226	212
Rental and hiring	6	(2)	-	4	4	-	100,0%	213	81
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest (Incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	7 396	-	-	7 396	7 388	8	99,9%	12 813	7 308
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	-
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies (non-business entities)	-	-	-	-	-	-	-	5 000	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pc)	-	-	-	-	-	-	-	-	-
Other transfers to public corporations	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pe)	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	7 350	-	-	7 350	7 350	-	100,0%	7 030	7 030
Households	46	-	-	46	38	8	82,6%	783	278
Social benefits	46	-	-	46	38	8	82,6%	783	278
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	4 409	-	-	4 409	4 339	70	98,4%	6 349	4 590
Buildings and other fixed structures	3 904	-	-	3 904	3 840	64	98,4%	5 869	4 236
Buildings	-	-	-	-	-	-	-	5 869	4 236
Other fixed structures	3 904	-	-	3 904	3 840	64	98,4%	-	-
Machinery and equipment	505	-	-	505	499	6	98,8%	480	354
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	505	-	-	505	499	6	98,8%	480	354
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payment for financial assets	-	-	-	-	-	-	-	-	-
Total	48 927	-	620	49 547	48 508	1 039	97,9%	57 527	48 238

Subprogramme: 4.2: SCHOOL SPORT

	1	2	3	4	5	6	7	8	9
Economic classification	2021/22			2020/21			Expenditure as % of final appropriation	2020/21	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance		Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	39 918	-	-	39 918	39 111	807	98,0%	21 688	20 308
Compensation of employees	3 249	(1 000)	-	2 249	1 663	586	73,9%	4 210	3 211
Salaries and wages	3 229	(1 000)	-	2 229	1 647	582	73,9%	3 208	2 397
Social contributions	20	-	-	20	16	4	80,0%	1 002	814
Goods and services	36 669	1 000	-	37 669	37 448	221	99,4%	17 478	17 097
Administrative fees	1 700	(876)	-	824	824	-	100,0%	-	-
Advertising	136	(136)	-	-	-	-	-	-	-
Minor assets	-	-	-	-	-	-	-	-	-
Audit costs: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	579	579
Catering: Departmental activities	5 596	2 574	-	8 170	8 125	45	99,4%	2 604	2 603
Communication (G&S)	-	581	-	581	581	-	100,0%	-	-
Computer services	-	-	-	-	-	-	-	-	-
Consultants: Business and advisory services	-	-	-	-	-	-	-	-	-
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Contractors	1 139	(127)	-	1 012	1 011	1	99,9%	141	97
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	10 426	(1 595)	-	8 831	8 808	23	99,7%	10 131	10 116
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medias inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	200	(146)	-	54	49	5	90,7%	50	24
Consumable: Stationery, printing and office supplies	634	(516)	-	118	118	-	100,0%	589	470
Operating leases	-	-	-	-	-	-	-	-	-
Property payments	-	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	6 678	4 265	-	10 943	10 890	53	99,5%	1 897	1 889
Travel and subsistence	3 581	1 529	-	5 110	5 054	56	98,9%	842	740
Training and development	4 952	(4 580)	-	372	372	-	100,0%	-	-
Operating payments	-	-	-	-	-	-	-	20	-
Venues and facilities	1 031	(172)	-	859	840	19	97,8%	275	240
Rental and hiring	596	199	-	795	776	19	97,6%	350	339
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest (Incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	6 506	-	-	6 506	6 286	220	96,6%	5 317	5 317
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	6 506	-	-	6 506	6 286	220	96,6%	5 317	5 317
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	46 424	-	-	46 424	45 397	1 027	97,8%	27 005	25 625

Subprogramme: 4.3: RECREATION

Economic classification	2021/22							2020/21	
	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	9 226	-	(1 520)	7 706	7 654	52	99,3%	10 320	8 127
Compensation of employees	3 854	-	(1 070)	2 784	2 753	31	98,9%	5 450	5 053
Salaries and wages	3 328	-	(965)	2 363	2 363	-	100,0%	3 726	3 395
Social contributions	526	-	(105)	421	390	31	92,6%	1 724	1 658
Goods and services	5 350	22	(450)	4 922	4 901	21	99,6%	4 849	3 074
Administrative fees	-	138	(100)	38	36	2	94,7%	-	-
Advertising	180	-	-	180	172	8	95,6%	-	-
Minor assets	200	-	-	200	200	-	100,0%	-	-
Audit costs: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	900	(800)	-	100	99	1	99,0%	-	-
Catering: Departmental activities	-	402	(180)	222	222	-	100,0%	-	-
Communication (G&S)	9	-	-	9	7	2	77,8%	10	4
Computer services	-	-	-	-	-	-	-	-	-
Consultants: Business and advisory services	-	-	-	-	-	-	-	-	-
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Contractors	-	27	-	27	27	-	100,0%	770	770
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including government motor transport)	300	(300)	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-
Medias inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	180	303	-	483	483	-	100,0%	10	10
Consumable: Stationery, printing and office supplies	170	(100)	(70)	-	-	-	-	-	-
Operating leases	-	-	-	-	-	-	-	-	-
Property payments	2 236	(397)	-	1 839	1 837	2	99,9%	3 496	1 768
Transport provided: Departmental activity	50	(5)	-	45	45	-	100,0%	23	-
Travel and subsistence	1 120	542	-	1 662	1 662	-	100,0%	510	495
Training and development	-	-	-	-	-	-	-	-	-
Operating payments	5	-	-	5	1	4	20,0%	30	27
Venues and facilities	-	162	(100)	62	60	2	96,8%	-	-
Rental and hiring	-	50	-	50	50	-	100,0%	-	-
Interest and rent on land	22	(22)	-	-	-	-	-	21	-
Interest (Incl. interest on unitary payments (PPP))	22	(22)	-	-	-	-	-	21	-
Rent on land	-	-	-	-	-	-	-	21	-
Transfers and subsidies	9 041	-	10 177	19 218	19 202	16	99,9%	8 621	8 369
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	5 926	-	10 377	16 303	16 301	2	100,0%	5 668	5 668
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies (non-business entities)	5 926	-	10 377	16 303	16 301	2	100,0%	5 668	5 668
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	2 743	-	-	2 743	2 743	-	100,0%	2 600	2 600
Households	372	-	(200)	172	158	14	91,9%	353	101
Social benefits	372	-	(200)	172	158	14	91,9%	353	101
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	208	-	-	208	136	72	65,4%	197	197
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	208	-	-	208	136	72	65,4%	197	197
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	208	-	-	208	136	72	65,4%	197	197
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payment for financial assets	-	-	-	-	-	-	-	-	-
Total	18 475	-	8 657	27 132	26 992	140	99,5%	19 138	16 693

Subprogramme: 4.4: MANAGEMENT

	1	2	3	4	5	6	7	8	9
	2021/22			2021/22			2020/21		
	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	26 300	-	2 155	28 455	28 195	260	99,1%	-	-
Compensation of employees	1 600	-	-	1 600	1 600	-	100,0%	-	-
Salaries and wages	1 100	123	-	1 223	1 223	-	100,0%	-	-
Social contributions	500	(123)	-	377	377	-	100,0%	-	-
Goods and services	24 700	-	2 155	26 855	26 595	260	99,0%	-	-
Administrative fees	-	15	-	15	15	-	100,0%	-	-
Advertising	-	48	-	48	48	-	100,0%	-	-
Minor assets	50	(50)	-	-	-	-	-	-	-
Audit costs: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	120	609	-	729	728	1	99,9%	-	-
Communication (G&S)	5 026	(2 699)	-	2 327	2 326	1	100,0%	-	-
Computer services	-	-	-	-	-	-	-	-	-
Consultants: Business and advisory services	-	-	-	-	-	-	-	-	-
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Contractors	-	35	-	35	32	3	91,4%	-	-
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including government motor transport)	4 492	(1 202)	-	3 290	3 252	38	98,8%	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	24	-	24	23	1	95,8%	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medgas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	-	285	(200)	85	85	-	100,0%	-	-
Consumable: Stationery, printing and office supplies	50	(25)	-	25	25	-	100,0%	-	-
Operating leases	5 058	1 402	1 190	7 650	7 613	37	99,5%	-	-
Property payments	9 484	(423)	-	9 061	8 952	109	98,8%	-	-
Transport provided: Departmental activity	-	901	-	901	901	-	100,0%	-	-
Travel and subsistence	420	974	1 165	2 559	2 497	62	97,6%	-	-
Training and development	-	-	-	-	-	-	-	-	-
Operating payments	-	15	-	15	15	-	100,0%	-	-
Venues and facilities	-	21	-	21	20	1	95,2%	-	-
Rental and hiring	-	70	-	70	63	7	90,0%	-	-
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	100	-	-	100	94	6	94,0%	-	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	100	-	-	100	94	6	94,0%	-	-
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	100	-	-	100	94	6	94,0%	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payment for financial assets	-	-	-	-	-	-	-	-	-
Total	26 400	-	2 155	28 555	28 289	266	99,1%	-	-

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

ADMINISTRATION

107 310	107 069	241	0%
---------	---------	-----	----

The programme spent 99.8% rounded off to 100%.

CULTURAL AFFAIRS

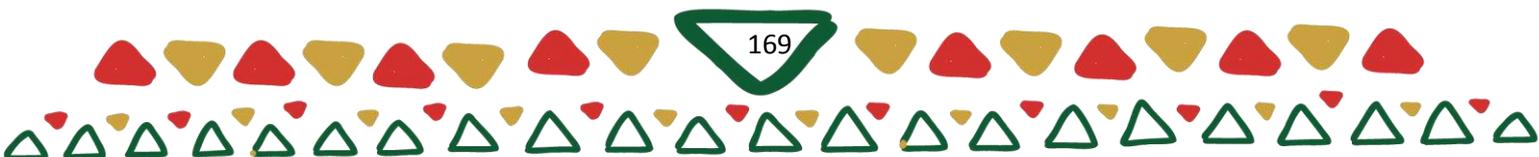
240 254	239 769	485	0%
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The programme spent 99.8% rounded off to 100%.

LIBRARY AND ARCHIVE SERVICES

195 588	159 827	35 761	18%
---------	---------	--------	-----

The underspending is due to the late appointment of Library assistant conditional grant. The under variance of 21 per cent emanates from the community library service grant which has earmarked funds for Library material and library office furniture. The other item which also underspend was maintenance of libraries. The under spending is due to non-transfers to Tswaing and Naledi Local Municipalities as a result of non-submission of business plans. The item has underspent due to slow progress in implementation of infrastructure projects. The delay in delivery of shelves for archives building and completion of libraries impacted on procurement of machinery and equipment.



SPORTS AND RECREATION

151 658	149 186	2 472	2%
---------	---------	-------	----

The underspending is due to the late appointment of Sports Coordinators. The delayed delivery of procured machinery and equipment for new employees

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

4,2 Per economic classification:

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

Current expenditure

Compensation of employees	271 892	267 690	4 202	2%
Goods and services	178 684	167 665	11 019	6%
Interest and rent on land	45	18	27	60%

Transfers and subsidies

Provinces and municipalities	17 465	16 981	484	3%
Departmental agencies and accounts	151 222	151 220	2	0%
Higher education institutions				
Public corporations and private enterprises				
Foreign governments and international organisations				
Non-profit institutions	28 469	28 146	323	1%
Households	1 484	1 392	92	6%

Payments for capital assets

Buildings and other fixed structures	39 983	20 229	19 754	49%
Machinery and equipment	5602	2510	3 092	55%
Heritage assets				
Specialised military assets				
Biological assets				
Land and subsoil assets				
Software and other intangible assets				

Payments for financial assets

a) Compensation of Employees
The Department spent overall an amount R267.6 million from the budget of R271.8 million which translate to 98 % spending and an under variance of 2%.
Under expenditure is due to late/ non appointments of Libraries and mass participation contracts within the conditional grants.

b) Goods and Services
The department spent R168.6 million or 94% with an under variance of 6%. The under variance is due to amount set aside for procurement of library materials inclusive of books, office furniture as well as maintenance of libraries for newly build libraries and maintenance of libraries and under Library conditional grant. The slow progress of completing libraries has a direct negative impact on the procurement of library material and furniture.

c) Transfers and subsidies
The department spent 99.9% or 100%, the remaining balance of R901 thousand relates to Tswaing and Naledi local municipalities.

d) Machinery and equipment
The underspending of 45% is due to late delivery of shelves for Archives building which has translated to accruals.

e) Building and other fixed structures
The spending is 51%, the underspending is as a result of ongoing library projects which were planned for during the year under review details are explained under Library conditional grant.

4,3 Per conditional grant

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

Community Library Conditional Grant

EPWP Grant

Recreation Development and Mass Participation Grant

148 675	115 562	33 113	22%
1 960	1 959	1	0%
46 424	45 397	1 027	2%

Community Library Conditional Grant

Compensation of Employee: The underspending is due to the late appointment of Library assistant conditional grant. Goods and services: • The under variance of 21 per cent emanates from the community library service grant which has earmarked funds for Library material and library office furniture. The other item which also underspend was maintenance of libraries. Transfers and subsidies: The under spending is due to non-transfers to Tswaing and Naledi Local Municipalities as a result of non-submission of business plans. Building and other Infrastructure: The item has underspent due to slow progress in implementation of infrastructure projects.

Recreation Development and Mass Participation Grant

Compensation of Employee: The underspending is due to the late appointment of Sports Coordinators.

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

	Note	2021/22 R'000	2020/21 R'000
REVENUE			
Annual appropriation	1	694 810	657 197
Statutory appropriation	2	-	-
Departmental revenue	3	606	-
NRF Receipts		-	-
Aid assistance		-	-
TOTAL REVENUE		695 416	657 197
EXPENDITURE			
Current expenditure			
Compensation of employees	5	267 690	265 172
Goods and services	6	167 665	126 862
Interest and rent on land	7	18	34
Aid assistance	4	-	-
Total current expenditure		435 373	392 068
Transfers and subsidies			
Transfers and subsidies	9	197 739	176 650
Aid assistance	4	-	-
Total transfers and subsidies		197 739	176 650
Expenditure for capital assets			
Tangible assets	10	22 739	30 751
Intangible assets	10	-	-
Total expenditure for capital assets		22 739	30 751
Unauthorised expenditure approved without funding	11	-	-
Payments for financial assets	8	-	231
TOTAL EXPENDITURE		655 851	599 700
SURPLUS/(DEFICIT) FOR THE YEAR		39 565	57 497
Reconciliation of Net Surplus/(Deficit) for the year			
Voted Funds		38 959	57 497
Annual appropriation		4 818	45 093
Statutory Appropriation		-	-
Conditional grants		34 141	12 404
Departmental revenue and NRF Receipts	19	606	-
Aid assistance	4	-	-
SURPLUS/(DEFICIT) FOR THE YEAR		39 565	57 497

NORTH WEST: ARTS, CULTURE, SPORTS AND RECREATION

Statement of Financial Position

	Note	2021/22 R'000	2020/21 R'000
ASSETS			
Current Assets		38 599	57 194
Unauthorised expenditure	11	-	-
Cash an cash equivalents	12	38 458	56 846
Other financial assets	13	-	-
Prepayments and advances	14	-	-
Receivables	15	141	348
Loans	17	-	-
Aid assistance prepayments	4	-	-
Aid assistance receivable	4	-	-
Non-Current Assets		604	582
Investments	16	-	-
Receivables	15	604	582
Loans	17	-	-
Other financial assets	13	-	-
TOTAL ASSETS		39 203	57 776
LIABILITIES			
Current Liabilities		39 002	57 603
Voted funds to be surrendered to the Revenue Fund	18	38 959	57 497
Departmental revenue and NRF Receipts to be surrendered to the Revenue Fund	19	25	106
Bank overdraft	20	-	-
Payables	21	18	-
Aid assistance repayable	4	-	-
Aid assistance unutilised	4	-	-
Non-Current Liabilities			
Payables	22	-	-
TOTAL LIABILITIES		39 002	57 603
NET ASSETS		201	173
Represented by:			
Capitalisation reserve		-	-
Recoverable revenue		201	173
Retained funds		-	-
Revaluation reserves		-	-
TOTAL		201	173

NORTH WEST: ARTS, CULTURE, SPORTS AND RECREATION

Statement of Changes in Net Assets

NET ASSETS	Note	2021/22 R'000	2020/21 R'000
Capitalisation Reserves			
Opening balance		-	-
Transfers:			
Movement in Equity		-	-
Movement in Operational Funds		-	-
Other movements		-	-
Closing balance		-	-
Recoverable revenue			
Opening balance		173	177
Transfers		28	-4
Irrecoverable amounts written off	8.3	-	-4
Debts revised		-	-
Debts recovered (included in departmental receipts)		-	-
Debts raised		28	-
Closing balance		201	173
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		201	173

NORTH WEST: ARTS, CULTURE, SPORTS AND RECREATION

Cash Flow Statement

	Note	2021/22 R'000	2020/21 R'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts		695 816	657 567
Annual appropriated funds received	1.1	694 810	657 197
Statutory appropriated funds received	2	-	-
Departmental revenue received	3	1 006	370
Interest received	3.3	-	-
NRF Receipts		-	-
Aid assistance received	4	-	-
Net (increase)/ decrease in working capital		225	7 579
Surrendered to Revenue Fund		-58 584	-53 982
Surrendered to RDP Fund/Donor		-	-
Current payments		-435 355	-392 034
Interest paid	7	-18	-34
Payments for financial assets		-	-231
Transfers and subsidies paid		-197 739	-176 650
Net cash flow available from operating activities	23	4 345	42 215
CASH FLOWS FROM INVESTING ACTIVITIES			
Distribution/dividend received		-	-
Payments for capital assets	10	-22 739	-30 751
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	-22	35
Net cash flows from investing activities		-22 761	-30 716
CASH FLOWS FROM FINANCING ACTIVITIES			
Increase/ (decrease) in net assets		28	-4
Increase/ (decrease) in non-current payables		-	-
Net cash flows from financing activities		28	-4
Net increase/ (decrease) in cash and cash equivalents		-18 388	11 495
Cash and cash equivalents at beginning of period		56 846	45 351
Unrealised gains and losses within cash and cash equivalents		-	-
Cash and cash equivalents at end of period	24	38 458	56 846

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

1

1,1 Annual Appropriation	2021/22			2020/21		
	Final Appropriation R'000	Actual Funds Received R'000	Funds not requested/ not received R'000	Final Appropriation R'000	Appropriation Received R'000	Funds not requested/ not received R'000
Programmes						
1 ADMINISTRATION	107 310	107 310	-	121 574	121 574	-
2 CULTURAL AFFAIRS	240 254	240 254	-	271 949	271 949	-
3 LIBRARY AND ARCHIVE SERVICES	195 588	195 588	-	160 004	160 004	-
4 SPORTS AND RECREATION	151 658	151 658	-	103 670	103 670	-
5						
Total	694 810	694 810	-	657 197	657 197	-

Provide an explanation for funds not requested/not received

1,2 Conditional grants**	Note	2021/22	2020/21
		R'000	R'000
Total grants received	47	197 059	140 376
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)

Include discussion where deemed relevant

2 Statutory Appropriation	2021/22	2020/21
	R'000	R'000
PRESIDENT AND DEPUTY PRESIDENT SALARY	-	-
MEMBERS' REMUNERATION	-	-
DEBT-SERVICE COSTS	-	-
PROVINCIAL EQUITABLE SHARE	-	-
GENERAL FUEL LEVY SHARING WITH METROPOLITAN MUNICIPALITIES	-	-
NATIONAL REVENUE FUND PAYMENTS	-	-
SKILLS LEVY AND SECTOR EDUCATION AND TRAINING AUTHORITIES	-	-
MAGISTRATES' SALARIES	-	-
JUDGES' SALARIES	-	-
Actual Statutory Appropriation received	-	-

3 Departmental Revenue	Note	2021/22	2020/21
		R'000	R'000
Tax revenue		-	-
Sales of goods and services other than capital assets	3.1	363	298
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	643	72
Transfer received	3.6	-	-
Total revenue collected		1 006	370
Less: Own revenue included in appropriation	19	400	370
Departmental revenue collected		606	-

Over collection is due to returned of unspent fund by the following Municipalities:

Madibeng - R85, 117.35
Rustenburg - R556,659.00

	Note	2021/22 R'000	2020/21 R'000
3,1 Sales of goods and services other than capital assets	3		
Sales of goods and services produced by the department		363	298
Sales by market establishment		-	-
Administrative fees		-	-
Other sales		363	298
Sales of scrap, waste and other used current goods		-	-
Total		363	298

Included in other sales is the following sources of revenue: Sales of Tender Documents; Insurance & Gamishee; Mmabatho Stadium and Itsoseng Stadium.

	Note	2021/22 R'000	2020/21 R'000
3,2 Fines, penalties and forfeits	3		
Fines		-	-
Penalties		-	-
Forfeits		-	-
Total		-	-

Include discussion where deemed relevant

	Note	2021/22 R'000	2020/21 R'000
3,3 Interest, dividends and rent on land	3		
Interest		-	-
Dividends		-	-
Rent on land		-	-
Total		-	-

Include discussion where deemed relevant

	Note	2021/22 R'000	2020/21 R'000
3,4 Sales of capital assets	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, trademarks	40	-	-
Recipes, formulae, prototypes, designs, models	40	-	-
Services and operating rights	40	-	-
Total		-	-

Include discussion where deemed relevant

	Note	2021/22 R'000	2020/21 R'000
3,5 Transactions in financial assets and liabilities	3		
Loans and advances		-	-
Receivables		-	-
Forex gain		-	-
Stale cheques written back		-	-
Other Receipts including Recoverable Revenue		643	72
Gains on GFECRA		-	-
Total		643	72

Recoverable revenue consist of returned of unspent fund by the following Municipalities:

Madibeng - R85, 117.35
Rustenburg - R556,659.00

	Note	2021/22 R'000	2020/21 R'000
3,6 Transfers received	3		
Other governmental units		-	-
Higher education institutions		-	-
Foreign governments		-	-
International organisations		-	-
Public corporations and private enterprises		-	-
Households and non-profit institutions		-	-
Total		-	-

Include discussion where deemed relevant

	Note	2021/22 R'000	2020/21 R'000
3.6.1 Donations received in-kind (not included in the main note)	3		
<i>(Treasury Regulation 21.2.4)</i>			
<i>List in-kind donations received</i>			
			-
Total		-	-

Include discussion where deemed relevant

3,7 Cash received not recognised (not included in the main note) - 2021/22

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) - 2020/21

Name of entity	Amount received R'000	Amount paid to Revenue Fund R'000	Balance R'000
			-
Total	-	-	-

Include discussion where deemed relevant

4 Aid Assistance

	Note	2021/22 R'000	2020/21 R'000
Opening Balance		-	-
Prior period error		-	-
As restated		-	-
Transferred from statement of financial performance		-	-
Transferred to/from retained funds		-	-
Paid during the year		-	-
Closing Balance		-	-

Include discussion where deemed relevant

	Note	2021/22 R'000	2020/21 R'000
4,1 Analysis of balance by source	4		
Aid assistance from RDP		-	-
Aid assistance from other sources		-	-
CARA		-	-
Closing Balance		-	-

Include discussion where deemed relevant

	Note	2021/22 R'000	2020/21 R'000
4,2 Analysis of balance			
Aid assistance receivable		-	-
Aid assistance prepayments (Not expensed)		-	-
Aid assistance unutilised		-	-
Aid assistance repayable		-	-
Closing balance	4	-	-
Aid assistance not requested/not received		-	-

Include discussion where deemed relevant



4.2.1 Aid assistance prepayments (expensed) - 2021/22

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

Include discussion where deemed relevant

Aid assistance prepayments (expensed) - 2020/21

	Amount 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
Goods and services	-	-	-	-	-
Interest and rent on land	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-
Capital assets	-	-	-	-	-
Other	-	-	-	-	-
Closing balance	-	-	-	-	-

Include discussion where deemed relevant

4.3 Prior period error

Note

2020/21
R'000

Nature of prior period error		
Relating to 20WW/XX (affecting the opening balance)		-
Relating to 2020/21		-
Total prior period errors		-

Include discussion where deemed relevant

4.4 Aid assistance expenditure per economic classification

Note

2021/22
R'000

2020/21
R'000

Current		-
Capital	10	-
Transfers and subsidies		-
Total aid assistance expenditure		-

Include discussion where deemed relevant

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

(Treasury Regulation 21.2.4)

List in kind donations received

2021/22
R'000

2020/21
R'000

Total		-
-------	--	---

Include discussion where deemed relevant

	Note	2021/22 R'000	2020/21 R'000
5 Compensation of Employees			
5,1 Salaries and wages			
Basic salary		172 413	174 055
Performance award		1 166	1 690
Service Based		262	159
Compensative/circumstantial		3 284	2 648
Periodic payments		9 678	15 436
Other non-pensionable allowances		48 796	39 436
Total		235 599	233 424

The difference in BAS system generated TB and note 5 is due to POC journal worth an amount of R 20 thousand for trading entities (-R 30 Noyons and R10 Donkerveit).

	Note	2021/22 R'000	2020/21 R'000
5,2 Social Contributions			
Employer contributions			
Pension		17 448	17 600
Medical		14 244	13 548
UIF		16	17
Bargaining council		69	484
Official unions and associations		-	-
Insurance		314	99
Total		32 091	31 748
Total compensation of employees		267 690	265 172

Average number of employees

841

967

The average number of staff from April 2021 to March 2022 is 841. The decrease in staff from 1190 to 839 is attributed to the terminations of periodic/contract workers.

	Note	2021/22 R'000	2020/21 R'000
6 Goods and services			
Administrative fees		4 587	1 835
Advertising		4 562	3 409
Minor assets	6.1	391	885
Bursaries (employees)		1 007	1 753
Catering		12 050	4 405
Communication		6 928	3 933
Computer services	6.2	4 147	6 010
Consultants: Business and advisory services		152	510
Infrastructure and planning services		-	-
Laboratory services		-	-
Scientific and technological services		-	-
Legal services		270	211
Contractors		9 044	6 860
Agency and support / outsourced services		-	-
Entertainment		-	-
Audit cost – external	6.3	5 297	6 399
Fleet services		4 597	6 970
Inventory	6.4	19 308	18 044
Consumables	6.5	5 817	7 431
Housing		-	-
Operating leases		8 629	8 981
Property payments	6.6	34 010	29 539
Rental and hiring		2 192	1 219
Transport provided as part of the departmental activities		12 876	2 625
Travel and subsistence	6.7	24 281	10 505
Venues and facilities		2 405	1 199
Training and development		2 085	767
Other operating expenditure	6.8	3 030	3 372
Total		167 665	126 862

The difference in BAS system generated TB and note 6 is due to POC journal for an amount of R 946 thousand on Klein Marico that was reclassified to transfers and subsidies.

	Note	2021/22 R'000	2020/21 R'000
6,1 Minor assets	6		
Tangible assets		391	885
Buildings and other fixed structures		-	-
Biological assets		-	-
Heritage assets		-	-
Machinery and equipment		391	885
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		391	885
<i>Include discussion where deemed relevant</i>			
6,2 Computer services	6		
SITA computer services		4 147	6 010
External computer service providers		-	-
Total		4 147	6 010
<i>Include discussion where deemed relevant</i>			
6,3 Audit cost – external	6		
Regularity audits		5 297	6 399
Performance audits		-	-
Investigations		-	-
Environmental audits		-	-
Computer audits		-	-
Total		5 297	6 399
<i>Include discussion where deemed relevant</i>			
6,4 Inventory	6		
Clothing material and accessories		9 447	12 357
Farming supplies		-	-
Food and food supplies		-	-
Fuel, oil and gas		-	59
Learning and teaching support material		-	-
Materials and supplies		666	312
Medical supplies		-	13
Medicine		-	-
Medsas inventory interface		-	-
Other supplies	6.4.1	9 195	5 303
Total		19 308	18 044
6.4.1 Other Supplies			
Ammunition and security supplies		-	-
Assets for distribution		9 195	5 303
Machinery and equipment		2 530	705
School furniture		-	-
Sports and recreation		-	-
Library material		6 665	4 598
Human settlements property		-	-
Other assets for distribution		-	-
Other		-	-
Total		9 195	5 303
<i>Include discussion where deemed relevant</i>			
6,5 Consumables	6		
Consumable supplies		4 020	4 018
Uniform and clothing		-	-
Household supplies		4 020	4 018
Building material and supplies		-	-
Communication accessories		-	-
IT consumables		-	-
Other consumables		-	-
Stationery, printing and office supplies		1 797	3 413
Total		5 817	7 431
<i>Include discussion where deemed relevant</i>			

	Note	2021/22 R'000	2020/21 R'000
6,6 Property payments	6		
Municipal services		5 350	3 838
Property management fees		-	-
Property maintenance and repairs		5 455	2 346
Other		23 205	23 355
Total		34 010	29 539

Include discussion where deemed relevant

	Note	2021/22 R'000	2020/21 R'000
6,7 Travel and subsistence	6		
Local		24 281	10 505
Foreign		-	-
Total		24 281	10 505

Include discussion where deemed relevant

	Note	2021/22 R'000	2020/21 R'000
6,8 Other operating expenditure	6		
Professional bodies, membership and subscription fees		10	1
Resettlement costs		73	-
Other		2 947	3 371
Total		3 030	3 372

Other operating expenditure consist of Courier and delivery cost, Honoraria (Voluntary workers), Printing and publications, Professional body membership fees, Resettlement cost etc.

		2021/22 R'000	2020/21 R'000
6,9 Remuneration of members of a commission or committee (Included in Consultants: Business and advisory services)			
<i>(Treasury Regulation 20.2.4)</i>			
Name of Commission / Committee	No. of members		
Risk committee- Chairperson (Mr A.L Gopane)- End of term	1	30	-
Committee member on Covid-19 relief fund (Keikabile M.R.)	1	36	-
Risk committee- Chairperson (Mr S Ngobeni)- New	1	21	-
Total		87	-

Mr A.L Gopane was appointed as an independent chairperson of the risk committee. Keikabile M.R was part of Covid-19 relief fund committee.

	Note	2021/22 R'000	2020/21 R'000
7 Interest and Rent on Land			
Interest paid		18	34
Rent on land		-	-
Total		18	34

Include discussion where deemed relevant

	Note	2021/22 R'000	2020/21 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

Include discussion where deemed relevant

	Note	2021/22 R'000	2020/21 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	2021/22 R'000	2020/21 R'000
8,2 Other material losses written off	8		
Nature of losses			
(Group major categories, but list material items)			
Total		-	-

Include discussion where deemed relevant

	Note	2021/22 R'000	2020/21 R'000
8,3 Debts written off	8		
Nature of debts written off			
(Group major categories, but list material items: (debt written off relating to			
Irregular expenditure written off			-
Total		-	-
Recoverable revenue written off			-
Total		-	-
Other debt written off			
Staff debt			231
Total		-	231
Total debt written off		-	231

Include discussion where deemed relevant

	Note	2021/22 R'000	2020/21 R'000
8,4 Details of theft	8		
Nature of theft			
(Group major categories, but list material items)			
			-
Total		-	-

Include discussion where deemed relevant

	Note	2021/22 R'000	2020/21 R'000
8,5 Forex losses	8		
Nature of losses			
(Group major categories, but list material items)			
			-
Total		-	-

Include discussion where deemed relevant

	Note	2021/22 R'000	2020/21 R'000
9 Transfers and Subsidies			
Provinces and municipalities	48, 49	16 981	11 402
Departmental agencies and accounts	ANNEXURE 1B	152 878	137 636
Higher education institutions	ANNEXURE 1C	-	-
Foreign governments and international organisations	ANNEXURE 1E	-	-
Public corporations and private enterprises	ANNEXURE 1D	-	-
Non-profit institutions	ANNEXURE 1F	26 488	26 292
Households	ANNEXURE 1G	1 392	1 320
Total		197 739	176 650

The difference in BAS system generated TB and note 9 is due to POC journal for an amount of R 926 000 (Noyons: -R30 thousand)(Donkervleit: R 10 Thousand) and Klein Marico R 946 000 that was reclassified to transfers and subsidies. The total of Departmental Agency (R152 894) on the recon is not the same as system generated TB (R150 294) due to the reclassification of expenditure for provincial Language Services from NPIs for an amount of R 1 658 000 as well as the POC journal above.

	Note	2021/22 R'000	2020/21 R'000
10 Expenditure for capital assets			
Tangible assets		22 739	30 751
Buildings and other fixed structures	41	20 229	26 824
Heritage assets	39,41	-	-
Machinery and equipment	39	2 510	3 927
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		22 739	30 751

Include discussion where deemed relevant

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

Compensation of employees		-
Goods and services		-
Total		-

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

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

Include discussion where deemed relevant

10.2 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

	2021/22 R'000	2020/21 R'000
10,3 Finance lease expenditure included in Expenditure for capital assets		
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	2021/22 R'000	2020/21 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		-	-
		2021/22 R'000	2020/21 R'000
Analysis of closing balance			
Unauthorised expenditure awaiting authorisation			-
Unauthorised expenditure approved without funding and not derecognised			-
Total		-	-

Include discussion where deemed relevant

	2021/22 R'000	2020/21 R'000
11,2 Analysis of unauthorised expenditure awaiting authorisation per economic classification		
Current		-
Capital		-
Transfers and subsidies		-
Total	-	-

Include discussion where deemed relevant

	2021/22 R'000	2020/21 R'000
11,3 Analysis of unauthorised expenditure awaiting authorisation per type		
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

	2021/22 R'000
11,4 Details of unauthorised expenditure - current year	
Incident	Disciplinary steps taken/criminal proceedings
Total	-

11,5	Prior period error	Note	2020/21 R'000
	Nature of prior period error		
	Relating to 20WV/XX (affecting the opening balance)		-
	Relating to 2020/21		-
	Total		-

Include discussion where deemed relevant

12	Cash and Cash Equivalents	Note	2021/22 R'000	2020/21 R'000
	Consolidated Paymaster General Account		38 458	56 846
	Cash receipts		-	-
	Disbursements		-	-
	Cash on hand		-	-
	Investments (Domestic)		-	-
	Investments (Foreign)		-	-
	Total		38 458	56 846

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

commitments, indicating any restrictions on the use of these facilities; and the amount and nature of restricted cash balances.

13	Other Financial Assets	Note	2021/22 R'000	2020/21 R'000
	Current			
	Local			
	Total		-	-
	Foreign			
	Total		-	-
	Total Current other financial assets		-	-

Include discussion where deemed relevant

		Note	2021/22 R'000	2020/21 R'000
	Non-Current			
	Local			
	Total		-	-
	Foreign			
	Total		-	-
	Total Non-Current other financial assets		-	-

Include discussion where deemed relevant

	Note	2021/22 R'000	2020/21 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 2021 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 2022 R'000
National departments	14	-	-	-	-	-
Provincial departments		-	-	-	-	-
Public entities		-	-	-	-	-
Other institutions		-	-	-	-	-
Total		-	-	-	-	-

Include discussion where deemed relevant

	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
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 2021 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 2022 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 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
Prepayments (Not expensed)	14	-	-	-	-	-
<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 2021 R'000	Less: Received in the current year R'000	Add/Less: Other R'000	Add: Current Year prepayments R'000	Amount as at 31 March 2022 R'000
<i>Listed by economic classification</i>		-	-	-	-	-
Goods and services		602	-602	-	561	561
Interest and rent on land		-	-	-	-	-
Transfers and subsidies		-	-	-	-	-
Capital assets		-	-	-	-	-
Other		-	-	-	-	-
Total		602	-602	-	561	561

Prepayments expensed relate to subscription fee for libraries for digital e-lending to access ebooks services.

14,4 Advances paid (Expensed)

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

Include discussion where deemed relevant

	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
Advances paid (Expensed)					
National departments	-	-	-	-	-
Provincial departments	-	-	-	-	-
Public entities	-	-	-	-	-
Other institutions	-	-	-	-	-
Total	-	-	-	-	-

Include discussion where deemed relevant

	Note	2021/22			2020/21		
		Current R'000	Non-current R'000	Total R'000	Current R'000	Non-current R'000	Total R'000
15 Receivables							
Claims recoverable	15.1	64	-	64	320	-	320
Trade receivables	15.2	-	-	-	-	-	-
Recoverable expenditure	15.3	-	-	-	-	-	-
Staff debt	15.4	17	-	17	15	-	15
Fruitless and wasteful	15.6	-	-	-	-	-	-
Other receivables	15.5	60	604	664	13	582	595
Total		141	604	745	348	582	930

Include discussion where deemed relevant

	Note	2021/22 R'000	2020/21 R'000
15,1 Claims recoverable	15		
National departments		-	-
Provincial departments		64	278
Foreign governments		-	-
Public entities		-	42
Private enterprises		-	-
Higher education institutions		-	-
Households and non-profit institutions		-	-
Local governments		-	-
Total		64	320

Include discussion where deemed relevant

	Note	2021/22 R'000	2020/21 R'000
15,2 Trade receivables	15		
(Group major categories, but list material items)		-	-
Total		-	-

Include discussion where deemed relevant

	Note	2021/22 R'000	2020/21 R'000
15,3 Recoverable expenditure (disallowance accounts)	15		
(Group major categories, but list material items)		-	-
Total		-	-

Include discussion where deemed relevant

	Note	2021/22 R'000	2020/21 R'000
15,4 Staff debt	15		
(Group major categories, but list material items)			
Sal: Tax debt		17	15
Total		17	15

Include discussion where deemed relevant

	Note	2021/22 R'000	2020/21 R'000
15,5 Other receivables	15		
(Group major categories, but list material items)			
Statutory Appropriation receivables			-
Staff and Suppliers Debts		604	582
Sal :Reversal control acc		60	13
Total		664	595

Include discussion where deemed relevant

	Note	2021/22 R'000	2020/21 R'000
15,6 Fruitless and wasteful expenditure	15		
Opening balance		-	37
Less amounts recovered		-2	-
Less amounts written off			-37
Transfers from note 32 Fruitless and Wasteful expenditure		2	-
Interest			-
Total		-	-

The amount of R2 thousand in note 32 was recovered prior to it being transferred to receivables.

	Note	2021/22 R'000	2020/21 R'000
15,7 Impairment of receivables			
Estimate of impairment of receivables		470	447
Total		470	447

Amount relate to overpayment to Supplier. The supplier was subsequently liquidated. The amount is inclusive of original debt of R 300 thousand and interest of R170 thousand.

	Note	2021/22 R'000	2020/21 R'000
16 Investments			
Non-Current			
Shares and other equity			
(List investments at cost)			
Total		-	-

	Note	2021/22 R'000	2020/21 R'000
Securities other than shares	Annex 2A		
(List investments at cost)			
Total		-	-

Total non-current

	Note	2021/22 R'000	2020/21 R'000
Analysis of non current investments			
Opening balance		-	-
Additions in cash			-
Disposals for cash			-
Non-cash movements			-
Closing balance		-	-

Include discussion where deemed relevant

	Note	2021/22 R'000	2020/21 R'000
16,1 Impairment of investments			
Estimate of impairment of investments			-
Total		-	-

Include discussion where deemed relevant

	Note	2021/22 R'000	2020/21 R'000
17 Loans			
Public corporations		-	-
Higher education institutions		-	-
Foreign governments		-	-
Private enterprises		-	-
Non-profit institutions		-	-
Staff loans		-	-
Total		-	-

	Note	2021/22 R'000	2020/21 R'000
Analysis of Balance			
Opening balance		-	-
New Issues		-	-
Repayments		-	-
Write-offs		-	-
Closing balance		-	-

Include discussion where deemed relevant

	Note	2021/22 R'000	2020/21 R'000
17,1 Impairment of loans			
Estimate of impairment of loans		-	-
Total		-	-

Include discussion where deemed relevant

	Note	2021/22 R'000	2020/21 R'000
18 Voted Funds to be Surrendered to the Revenue Fund			
Opening balance		57 497	53 713
Prior period error	18.2	-	-
As restated		57 497	53 713
Transfer from statement of financial performance (as restated)		38 959	57 497
Add: Unauthorised expenditure for current year	11	-	-
Voted funds not requested/not received	1.1	-	-
Transferred to retained revenue to defray excess expenditure (Parliament/Legislatures ONLY)	18.1	-	-
Paid during the year		-57 497	-53 713
Closing balance		38 959	57 497

Include discussion where deemed relevant

	Note	2021/22 R'000	2020/21 R'000
Voted funds/(Excess expenditure) transferred to the retained funds (Parliament/Legislatures ONLY)			
18,1	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	2020/21 R'000
18,2 Prior period error		
Nature of prior period error	18	
Relating to 20WW/XX (affecting the opening balance)		-
Relating to 2020/21		-
Total		-

Include discussion where deemed relevant

	Note	2021/22 R'000	2020/21 R'000
19 Departmental revenue and NRF Receipts to be surrendered to the Revenue Fund			
Opening balance		106	5
Prior period error			
As restated	19.1	106	5
Transfer from Statement of Financial Performance (as restated)		606	-
Own revenue included in appropriation		400	370
Transfer from aid assistance	4	-	-
Transfer to voted funds to defray expenditure (Parliament/Legislatures ONLY)	18.1	-	-
Paid during the year		-1 087	-269
Closing balance		25	106

Include discussion where deemed relevant

19,1	Prior period error	Note	2020/21 R'000
	Nature of prior period error	19	
	Relating to 20WW/XX (affecting the opening balance)		-
	Relating to 2020/21	19	-
	Total		-

Include discussion where deemed relevant

	Note	2021/22 R'000	2020/21 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	2021/22 R'000	2020/21 R'000
21 Payables - current			
Amounts owing to other entities		-	-
Advances received	21.1	-	-
Clearing accounts	21.2	-	-
Other payables	21.3	18	-
Total		18	-

Include discussion where deemed relevant

21,1	Advances received	Note	2021/22 R'000	2020/21 R'000
	National departments	Annex 8B	-	-
	Provincial departments	Annex 8B	-	-
	Public entities	Annex 8B	-	-
	Other institutions	Annex 8B	-	-
	Total		-	-

Include discussion where deemed relevant

21,2	Clearing accounts	Note	2021/22 R'000	2020/21 R'000
	(Identify major categories, but list material amounts)	21		
	Total		-	-

Include discussion where deemed relevant

	Note	2021/22 R'000	2020/21 R'000
21,3 Other payables	21		
<i>(Identify major categories, but list material amounts)</i>			
Basic salary		17	-
Sal:Finance other institution		1	-
Total		18	-

An amount of R17 thousand relate to salaries for two employees that were frozen. Salaries were frozen as a result of failure to avail themselves for physical verification.

An amount of R1 thousand relate to two employees' unpaid contributions to SASSA.

	Note	2021/22			Total R'000	2020/21 Total R'000
		One to two years R'000	Two to three years R'000	More than three years R'000		
22 Payables – non-current						
<i>Amounts owing to other</i>						
Advances received	22.1				-	
Other payables	22.2				-	
Total		-	-	-	-	

Include discussion where deemed relevant

	Note	2021/22 R'000	2020/21 R'000
22,1 Advances received	22		
National departments	Annex 8B	-	-
Provincial departments	Annex 8B	-	-
Public entities	Annex 8B	-	-
Other institutions	Annex 8B	-	-
Total		-	-

Include discussion where deemed relevant

	Note	2021/22 R'000	2020/21 R'000
22,2 Other payables	22		
<i>(Identify major categories, but list material amounts)</i>			
Total		-	-

Include discussion where deemed relevant

	Note	2021/22 R'000	2020/21 R'000
23 Net cash flow available from operating activities			
Net surplus/(deficit) as per Statement of Financial Performance		39 565	57 497
Add back non cash/cash movements not deemed operating activities		-35 220	-15 282
(Increase)/decrease in receivables		207	89 496
(Increase)/decrease in prepayments and advances		-	-
(Increase)/decrease in other current assets		-	-
Increase/(decrease) in payables – current		18	-81 917
Proceeds from sale of capital assets		-	-
Proceeds from sale of investments		-	-
(Increase)/decrease in other financial assets		-	-
Expenditure on capital assets		22 739	30 751
Surrenders to Revenue Fund		-58 584	-53 982
Surrenders to RDP Fund/Donor		-	-
Voted funds not requested/not received		-	-
Own revenue included in appropriation		400	370
Other non-cash items		-	-
Net cash flow generated by operating activities		4 345	42 215

Include discussion where deemed relevant

	Note	2021/22 R'000	2020/21 R'000
24 Reconciliation of cash and cash equivalents for cash flow purposes			
Consolidated Paymaster General account		38 458	56 846
Fund requisition account		-	-
Cash receipts		-	-
Disbursements		-	-
Cash on hand		-	-
Cash with commercial banks (Local)		-	-
Cash with commercial banks (Foreign)		-	-
Total		38 458	56 846

Include discussion where deemed relevant

	Note	2021/22 R'000	2020/21 R'000
25 Contingent liabilities and contingent assets			
25,1 Contingent liabilities			
Liable to	Nature		
Motor vehicle guarantees	Employees		-
Housing loan guarantees	Employees		-
Other guarantees			-
Claims against the department		1 430	8 527
Intergovernmental payables (unconfirmed balances)		-	1 018
Environmental rehabilitation liability			-
Other			-
Total		1 430	9 545

The matters disclosed as contingent liabilities are still before the courts and their outcome is still not known as well as the possible amount to settle the matters. The amounts disclosed are as estimated/confirmed by the state attorney.

	Note	2021/22 R'000	2020/21 R'000
25,2 Contingent assets			
Nature of contingent asset			
			-
Total		-	-

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

	Note	2021/22 R'000	2020/21 R'000
26 Capital commitments			
Buildings and other fixed structures		38 392	20 055
Heritage assets		-	-
Machinery and equipment		1 453	-
Specialised military assets		-	-
Land and subsoil assets		-	-
Biological assets		-	-
Intangible assets		-	-
		-	-
Total		39 845	20 055

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

				2021/22	2020/21
				R'000	R'000
27	Accruals and payables not recognised				
	27,1 Accruals				
	Listed by economic classification	30 days	30+ days	Total	Total
	Goods and services	10 288	2 081	12 369	1 376
	Interest and rent on land			-	-
	Transfers and subsidies			-	-
	Capital assets	1 633		1 633	-
	Other			-	-
	Total	11 921	2 081	14 002	1 376

		Note	2021/22	2020/21
			R'000	R'000
	Listed by programme level			
	Management and Administration		6 327	1 139
	Cultural Affairs		352	52
	Library and Archives Services		314	71
	Sports & recreation		7 009	114
	Total		14 002	1 376

Material accruals were as a result of budget constraints since there was a budget cut during adjustment budget.

	27,2 Payables not recognised				
	Listed by economic classification	30 days	30+ days	Total	Total
	Goods and services	879	644	1 523	3 358
	Interest and rent on land			-	-
	Transfers and subsidies			-	-
	Capital assets	9		9	1 327
	Other			-	-
	Total	888	644	1 532	4 685

		Note	2021/22	2020/21
			R'000	R'000
	Listed by programme level			
	Management and Administration		1 195	2 483
	Cultural Affairs		138	180
	Library and Archives Services		80	420
	Sports & recreation		119	1 602
	Total		1 532	4 685

There was a prior period error for an amount of R 1 327 as a result of unpaid invoices at year end relating to Capital Work In Progress that was only disclosed in note 41 instead of being disclosed in note 27,2 as well.

		Note	2021/22	2020/21
			R'000	R'000
	Included in the above totals are the following:			
	Confirmed balances with departments	Annex 5	583	-
	Confirmed balances with other government entities	Annex 5	874	747
	Total		1 457	747

Confirmed balances with Departments - Amount of R 583 is disclosed, as an amount of R 83 relate to COE (COE disclosed under Note 28 'Other').

		Note	2021/22	2020/21
			R'000	R'000
28	Employee benefits			
	Leave entitlement		16 136	19 195
	Service bonus		5 807	5 796
	Performance awards		-	1 374
	Capped leave		7 952	8 576
	Other		1 038	385
	Total		30 933	35 326

*Leave entitlement include current cycle and previous cycle to the total amount of R16 136 581,98

*Included in the balance of R 16 136 581,98 for leave entitlement is an amount of negative leave balance of R R 44 736,86. The negative leave balance is attributed to the leave of three (3) months i.e Jan-March 2022, total amount of R-44 736,86

*The negative balance will automatically be reduced by subsequent leave accruals for the remaining nine (9) months of the current leave cycle

*Other relates to long service liability (provisions) and accruals

*The balance of R1 038 348,20 of other include long service liability & accruals.

29 Lease commitments

29,1 Operating leases

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

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

Provide a general description of the material leasing arrangements

	2021/22	2020/21
	R'000	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 **

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

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	-	-	-	-	-

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

Provide a general description of the material leasing arrangements

	2021/22	2020/21
	R'000	R'000
Rental earned on sub-leased assets	3	-
Total	-	-

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

29,3 Operating lease future revenue

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

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 operating lease revenue receivable	-	-	-	-	-

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

	Note	2021/22 R'000	2020/21 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	2021/22 R'000	2020/21 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		-	-

Include discussion where deemed relevant

		2021/22 R'000	2020/21 R'000
30,2 Accrued department revenue written off			
Nature of losses			
(Group major categories, but list material items)			
			-
Total		-	-

Include discussion where deemed relevant

	Note	2021/22 R'000	2020/21 R'000
30,3 Impairment of accrued departmental revenue			
Estimate of impairment of accrued departmental revenue			-
Total		-	-

Include discussion where deemed relevant

	Note	2021/22 R'000	2020/21 R'000
31 Irregular expenditure			
31,1 Reconciliation of irregular expenditure			
Opening balance		615 207	573 717
Prior period error			-3 621
As restated		615 207	570 096
Add: Irregular expenditure - relating to prior year	31.2	125	445
Add: Irregular expenditure - relating to current year	31.2	39 102	44 666
Less: Prior year amounts condoned	31.3	-31 520	-
Less: Current year amounts condoned	31.3	-	-
Less: Prior year amounts not condoned and removed	31.5	-	-
Less: Current year amounts not condoned and removed	31.5	-	-
Less: Amounts recoverable (current and prior year)	15	-	-
Less: Amounts written off	31.6	-	-
Closing balance		622 914	615 207
Analysis of closing balance			
Current year		39 227	44 666
Prior years		583 687	570 541
Total		622 914	615 207

Include discussion where deemed relevant

		2021/22
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	
	Employees doing business with state	734
	Expired contracts	33 819
	One quotation obtained	143
	Supplier not on approved SITA list	194
	Tender process not followed	2 763
	Transfer payment to unlisted entity	1 546
	Variation order	28
	Total	39 227

Include discussion where deemed relevant

		2021/22
31,3	Details of irregular expenditure condoned	R'000
	Incident	
	Condoned by (relevant authority)	
	Ganalaagte library	8 178
	Lomanyaneng library	8 314
	Letsopa library	7 766
	Pudimoe library	7 262
	Total	31 520

An amount of R 37 255 000 was submitted for condonement and R 31 519 732 was condoned. Balance of R 5 735 268 was not condoned and was identified as a loss. The amount not condoned remains part of the irregular expenditure closing balance until all determination processes are finalised. The investigation process is still ongoing.

		2021/22
31,4	Details of irregular expenditure recoverable (not condoned)	R'000
	Incident	
	Total	-

Include discussion where deemed relevant

		2021/22
31,5	Details of irregular expenditure removed - (not condoned)	R'000
	Incident	
	Not condoned by (relevant authority)	
	Total	-

Include discussion where deemed relevant

		2021/22
31,6	Details of irregular expenditure written off (irrecoverable)	R'000
	Incident	
	Total	-

Include discussion where deemed relevant

		2021/22
31,7	Details of irregular expenditure under assessment (not included in the main note)	R'000
	Incident	
	Procurement process not followed	4 084
	Total	4 084

Include discussion where deemed relevant

31,8	Prior period error	Note	2020/21 R'000
	Nature of prior period error		
	Prior year amounts incorrectly disclosed as irregular expenditure. This amount did not meet the definition of irregular expenditure hence prior period error correction was done.		-3 621
			-3 621
	Relating to 2020/21		-
			-
	Total		-3 621

Prior year error corrections relate to transactions that were erroneously disclosed as irregular expenditure. After investigation/review of the transactions by Loss Control Function Committee, the transactions were considered not to meet the definition of irregular expenditure. It was therefore recommended to the Acting Head of Department to de-recognise the transactions.

		2021/22
		R'000
31,9	Details of the non-compliance where an institution is involved in an inter-institutional arrangement	
	Incident	
		-
	Total	-

Include discussion where deemed relevant

		2021/22	2020/21
		R'000	R'000
32	Fruitless and wasteful expenditure		
32,1	Reconciliation of fruitless and wasteful expenditure		
	Opening balance	2 106	2 331
	Prior period error	-	-125
	As restated	2 106	2 206
	Fruitless and wasteful expenditure – relating to prior year	32.2	-
	Fruitless and wasteful expenditure – relating to current year	32.2 227	101
	Less: Amounts recoverable	15.6 -2	-2
	Less: Amounts written off	32.4 -1 849	-199
	Closing balance	482	2 106
	Analysis of awaiting resolution per economic classification		
	Current	482	2 106
	Capital	-	-
	Transfers and subsidies	-	-
	Total	482	2 106

		2021/22
		R'000
32,2	Details of current and prior year fruitless and wasteful expenditure – added current year (under determination and investigation)	
	Incident	
	Disciplinary steps taken/criminal proceedings	
	No show	26
	No show	110
	Interest	18
	Penalties	1
	Overpayment	67
	Service fee	5
	Total	227

Include discussion where deemed relevant

		2021/22
		R'000
32,3	Details of fruitless and wasteful expenditure recoverable	
	Incident	
	No show. The amount was recovered prior to it being transferred to receivables.	2
	Total	2

		2021/22
		R'000
32,4	Details of fruitless and wasteful expenditure written off	
	Incident	
	No show	3
	Interest	150
	Penalties	9
	Reinstatement	1 686
	Total	1 848

32,4 Details of fruitless and wasteful expenditure written off		2021/22
Incident		R'000
No show		3
Interest		150
Penalties		9
Reinstatement		1 686
Total		1 848

32,5	Prior period error	Note	2020/21
			R'000
Nature of prior period error			
No shows catering for public participation events was previously included as part of fruitless and wasteful expenditure. These transactions were mistakenly included as fruitless and wasteful expenditure whereas the Department does not have control over the attendance of event by the general public. The Auditor General therefore advised that we remove all no shows for public events.			-125
			-125
Relating to 2020/21			
No show for officials' workshop duplicated in the register			-11
Total			-136

Include discussion where deemed relevant

32,6 Details of fruitless and wasteful expenditure under investigation (not in the main note)		2021/22
Incident		R'000
Total		-

Include discussion where deemed relevant

33	Related party transactions	Note	2021/22	2020/21
			R'000	R'000
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				
	Receivables from related parties		-	-
	Payables to related parties		-	-
	Total		-	-
Loans to/from related parties				
	Non-interest bearing loans to/(from)		-	-
	Interest bearing loans to/(from)		-	-
	Total		-	-

	Note	2021/22 R'000	2020/21 R'000
Other			
Guarantees issued/received			-
List other contingent liabilities between department and related party			
Total		-	-

	Note	2021/22 R'000	2020/21 R'000
In kind goods and services provided/received			
List in kind goods and services between department and related party			
Total		-	-

List related party relationships and the nature thereof

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 .

Include discussion where deemed relevant

	No. of Individuals	2021/22 R'000	2020/21 R'000
34 Key management personnel			
Political office bearers (provide detail below)	1	2 000	2 043
Officials:			
Head of department	3	1 653	1 725
a lower level)	4	3 539	3 449
Departmental Management Cx	15	14 187	14 126
Family members of key management personnel	1	953	923
Total		22 332	22 266

	No. of Individuals	2021/22 R'000	2020/21 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		-	-

The term of office of former HOD Ms SR Bapela came to end in April 2021. Mr H Metsileng and Dr V Mogajane then acted in the position of HOD from then until year end. Mr Sekati also acted in a Chief Director position during the financial year whereas Mr Voyi acted as a Director.

35 Public Private Partnership

	Note	2021/22 R'000	2020/21 R'000
Concession fee received		-	-
Base fee received			-
Variable fee received			-
Other fees received... <i>please specify</i>			-
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	2021/22 R'000	2020/21 R'000
36 Impairment (Other than receivables, accrued departmental revenue, loans and investments)			
<i>Please specify</i>			-
Total		-	-

Include discussion here where deemed relevant

	Note	2021/22 R'000	2020/21 R'000
37 Provisions			
Southey Library		717	874
Reagile Library		150	334
Hartebeespoort dam library		376	282
Lethabong library		1 288	982
Ipelegeng sports complex		-	161
Manthe sports complex		706	468
Wolmaranstart library		19	-
Dinokana Library		175	-
Tlapeng Modular Library		-	-
Migdol Modular Library		-	-
Total		3 431	3 101

Include discussion here where deemed relevant

37,1 Reconciliation of movement in provisions - 2021/22

	Southey ,Reagile ,Haartebees & Lethabong R'000	Wolmaranstart R'000	Dinokana Library R'000	Manthe & Ipelegeng Sport Facilities R'000	Total provisions R'000
Opening balance	2 472	-	-	629	3 101
Increase in provision	400	19	175	239	833
Settlement of provision				-156	-156
Unused amount reversed party					-
estimation of inputs	-342			-5	-347
Closing balance	2 530	19	175	707	3 431

Reconciliation of movement in provisions - 2020/21

	Manthe & Ipelegeng Sport Facilities R'000	Southey ,Reagile ,Haartebees & Lethabong R'000	Provision 3 R'000	Provision 4 R'000	Total provisions 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 party	-	-	-	-	-
estimation of inputs	-	-	-	-	-
Closing balance	629	2 472	-	-	3 101

Provide a brief description of the nature of each obligation and the expected timing of any resulting outflows of economic benefits or service potential.

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

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

38 Non-adjusting events after reporting date

statement that such an estimate cannot be made.

	2021/22 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 2022

	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	33 170		2 510	193	35 487
Transport assets	222				222
Computer equipment	14 103		2 258		16 361
Furniture and office equipment	8 515		135	48	8 602
Other machinery and equipment	10 330		117	145	10 302
SPECIALISED MILITARY ASSETS	-		-	-	-
Specialised military assets	-				-
BIOLOGICAL ASSETS	-		-	-	-
Biological assets	-				-
TOTAL MOVABLE TANGIBLE CAPITAL ASSETS	33 210	-	2 510	193	35 527

Included in the closing balance of R 35 527 is an amount of R6 (Legal services books)

Movable Tangible Capital Assets under investigation

	Number	Value R'000
are under investigation:		
Heritage assets		
Machinery and equipment	58	1 371
Specialised military assets		
Biological assets		

The assets under investigation are those assets that were lost and reported to police as well as those could not be located during physical verification.

39.1 Movement for 2020/21

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

	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	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	-				-
ASSETS	31 991	-	3 927	2 708	33 210

39.1.1 Prior period error

	Note	2020/21 R'000
Nature of prior period error		
Relating to 20WW/XX (affecting the opening balance)		-
Relating to 2020/21		-
Total		-

Included in the closing balance of R 33 210 000 is an amount of R6 000(Legal services books)

39.2 Minor assets

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

	Specialised military assets R'000	Intangible assets R'000	Heritage assets R'000	Machinery and equipment R'000	Biological assets R'000	Total R'000
Opening balance	-	-	-	14 012	-	14 012
Value adjustments						-
Additions				391		391
Disposals				674		674
TOTAL MINOR ASSETS	-	-	-	13 729	-	13 729

	Specialised military assets	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Total
Number of R1 minor assets				1 538		1 538
cost				8 211		8 211
MINOR ASSETS	-	-	-	9 749	-	9 749

Minor Capital Assets under investigation

	Number	Value R'000
investigation:		
Specialised military assets		
Intangible assets		
Heritage assets		
Machinery and equipment	2	5
Biological assets		

The assets under investigation are those assets that were lost and reported to police.

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
Prior period error	-	-	-	278	-	278
Additions	-	-	-	885	-	885
Disposals	-	-	-	288	-	288
TOTAL MINOR ASSETS	-	-	-	14 012	-	14 012

	Specialised military assets	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Total
Number of R1 minor assets	-	-	-	1 598	-	1 598
cost	-	-	-	8 174	-	8 174
MINOR ASSETS	-	-	-	9 772	-	9 772

Included in the closing balance of R 13 729 000 for the current year is an amount of R8 000 (Legal services books).

39.2.1 Prior period error

	Note	2020/21 R'000
Nature of prior period error		
Correction of Assets categories		278
		278
Relating to 2020/21		1
Correction of 2020/21 financial year rounding off between asset register and note.		1
Total		279

The error corrections were due to assets identified from the floor that could not be traced to assets register. Valuations were done and the assets were restated. There was also prior error relating to rounding off that was also corrected.

39,3 Movable assets written off

MOVABLE ASSETS WRITTEN OFF FOR THE YEAR ENDED 31 MARCH 2022

	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						-
ASSETS WRITTEN OFF	-	-	-	-	-	-

MOVABLE ASSETS WRITTEN OFF FOR THE YEAR ENDED 31 MARCH 2021

	Specialis- ed military assets R'000	Intangible assets R'000	Heritage assets R'000	Machinery and equipment R'000	Biological assets R'000	Total R'000
Assets written off	-	-	-	-	-	-
ASSETS WRITTEN OFF	-	-	-	-	-	-

Include discussion here where deemed relevant

40 Intangible Capital Assets

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

	Opening balance R'000	Additions R'000	Disposals R'000	Closing balance R'000
SOFTWARE	-			-
MASTHEADS AND PUBLISHING TITLES	-			-
NAMES, TRADEMARKS	-			-
DESIGNS, MODELS	-			-
SERVICES AND OPERATING RIGHTS	-			-
TOTAL INTANGIBLE CAPITAL ASSETS	-	-	-	-

Include discussion here where deemed relevant

Intangible Capital Assets under investigation

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

Movement for 2020/21

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

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

40.1.1 Prior period error

Note

2020/21
R'000

Nature of prior period error

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

Relating to 2020/21

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 2022

	Opening balance R'000	Additions R'000	Disposals R'000	Closing balance R'000
BUILDINGS AND OTHER FIXED STRUCTURES	187 676	41 710	1 924	227 462
Dwellings	-	-	-	-
Non-residential buildings	-	-	-	-
Other fixed structures	187 676	41 710	1 924	227 462
HERITAGE ASSETS	2 115	-	-	2 115
Heritage assets	2 115	-	-	2 115
LAND AND SUBSOIL ASSETS	-	-	-	-
Land	-	-	-	-
Mineral and similar non-regenerative resources	-	-	-	-
ASSETS	189 791	41 710	1 924	229 577

Included in the closing balance above is an amount of R 8 907 million for Letsopa Library that was burned/destroyed by fire as well as an amount of R 657 thousand relating to Ngaka Modiri Molema Recording studio that was vandalised. Department of Public works is still to investigate and assess the impact of the damage and once final report is received, necessary adjustments will be made to the financial statements.

Included in additions of R 41 710 million is an amount of R 38 698 million that is coming from WIP. R3million was direct capitalisation.

Immovable Tangible Capital Assets under investigation

that are under investigation:	Number	Value R'000
Buildings and other fixed structures	1	8 907
Heritage assets		
Land and subsoil assets		

Burned Library (Letsopa Library)

Disclosed as assets under investigation of an amount of R 8 907 million relate to Letsopa Library that was burned/destroyed by fire. Department of Public works is still to investigate and assess the impact of the damage and once final report is received, necessary adjustments will be made to the financial statements.

Movement for 2020/21

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

	Opening balance R'000	Prior period error R'000	Additions R'000	Disposals R'000	Closing balance R'000
BUILDINGS AND OTHER FIXED STRUCTURES	159 051	-	-	-	159 051
Dwellings	-	-	-	-	-
Non-residential buildings	-	-	-	-	-
Other fixed structures	159 051	-	-	-	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	-	-	-	-	-
ASSETS	161 166	-	-	-	161 166

41.1.1 Prior period error

Note

2020/21
R'000

Nature of prior period error

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

-

Relating to 2020/21

-

Total

-

Transfer of completed assets is in progress.

Capital Work-in-progress

41.2 CAPITAL WORK-IN-PROGRESS AS AT 31 MARCH 2022

	Note	Opening Balance 1 April 2021 R'000	Current Year WIP R'000	Ready for use (Assets to the AR) / Contracts terminated R'000	Closing Balance 31 March 2022 R'000
Heritage assets	Annexure 7	1 709	-	-	1 709
Buildings and other fixed structures		87 116	17 217	38 698	65 635
Machinery and equipment		-	-	-	-
Specialised military assets		-	-	-	-
Intangible assets		-	-	-	-
TOTAL		88 825	17 217	38 698	67 344

Included in the closing amount of R 67 344 million is an amount of R 731 thousand relating to 3 cultural villages projects were construction has not started but the amount capitalised related to site preparation cost (EPWP cost).

Payables not recognised relating to Capital WIP

Construction of Southy Library (2021)

2021/22
R'000

2020/21
R'000

-

1 327

Total

-

1 327

CAPITAL WORK-IN-PROGRESS AS AT 31 MARCH 2021

	Note	Opening Balance R'000	Prior period error R'000	Current Year WIP R'000	Ready for use (Assets to the AR) / Contracts terminated R'000	Closing Balance 31 March 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

Immovable assets written off

41.3 IMMOVABLE ASSETS WRITTEN OFF FOR THE YEAR ENDED 31 MARCH 2022

	Buildings and other fixed structures R'000	Heritage assets R'000	Land and subsoil assets R'000	Total R'000
Immovable assets written off	1 924			1 924
TOTAL IMMOVABLE ASSETS WRITTEN OFF	1 924	-	-	1 924

IMMOVABLE ASSETS WRITTEN OFF FOR THE YEAR ENDED 31 MARCH 2021

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

Am amount of R1 924million relate to Tsetse library that was burnt in the prior year and was written off during the current financial year after assessment was done by the Department of Public Works.

41.4 Immovable assets additional information

	Estimated completion date	Note	2021/22	2020/21
a Unsurveyed land		Annexure 9	Area	Area
b Properties deemed vested		Annexure 9	Number	Number
Land parcels				
Facilities				
Schools				
Clinics				
Hospitals				
Office buildings				
Dwellings				
Storage facilities				
Other				
c Facilities on unsurveyed land	Duration of use	Annexure 9	Number	Number
Schools				
Clinics				
Hospitals				
Office buildings				
Dwellings				
Storage facilities				
Other				
d Facilities on right to use land	Duration of use	Annexure 9	Number	Number
Schools				
Clinics				
Hospitals				
Office buildings				
Dwellings				
Storage facilities				
Other				
e Agreement of custodianship		Annexure 9	Number	Number
Land parcels				
Facilities				
Schools				
Clinics				
Hospitals				
Office buildings				
Dwellings				
Storage facilities				
Other				

Include discussion here where deemed relevant

42 Principal-agent arrangements

	2021/22	2020/21
	R'000	R'000
42,1 Department acting as the principal		
<i>Mmabana Arts, Culture & Sports Foundation</i>	6 259	-
Total	6 259	-

Mmabana Arts, Culture & Sports Foundation (Mmabana) is an entity/agency to the Department. The Department requested Mmabana to implement the disbursement of funds for calls for proposals to the qualifying artists.

	2021/22	2020/21
	R'000	R'000
42.2 Department acting as the agent		
42.2.1 Revenue received for agency activities		
<i>Include a list of the entities for which the department acts as an agent and the amounts received for these agency duties</i>		-
Total	-	-

42.2.2 Reconciliation of funds and disbursements - 2021/22	Total funds received	Expenditure incurred against funds
Category of revenue/expenditure per arrangement	R'000	R'000
Total	-	-

Reconciliation of funds and disbursements - 2020/21	Total funds received	Expenditure incurred against funds
Category of revenue/expenditure per arrangement	R'000	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 - 2021/22

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

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

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

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

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

Provide a description of the estimated impact on future periods

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

Accounting estimate change 2: Provide a description of the change in estimate
Line item 1 affected by the change

Provide a description of the estimated impact on future periods

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

Accounting estimate change 3: Provide a description of the change in estimate
Line item 1 affected by the change

Provide a description of the estimated impact on future periods

44 Prior period errors

Note	Amount bef error correction R'000	2020/21 Prior period error R'000	Restated amount R'000
44,1 Correction of prior period errors <i>Revenue: (e.g. Annual appropriation, Departmental revenue, Aid assistance, etc.)</i>			
			-
Net effect			-
<i>Provide a description of the nature of the prior period error as well as why the correction was required</i>			
<i>Expenditure: (e.g. Compensation of employees, Goods and services, Tangible capital assets, etc.)</i>			
			-
Net effect			-
<i>Provide a description of the nature of the prior period error as well as why the correction was required</i>			
<i>Assets: (e.g. Receivables, Investments, Accrued departmental revenue, Movable tangible capital assets, etc.)</i>			
Reintatement of minor assets in asset register	13 734	278	14 012
Net effect	13 734	278	14 012
<i>Provide a description of the nature of the prior period error as well as why the correction was required</i>			
<i>Liabilities: (e.g. Payables current, Voted funds to be surrendered, Commitments, Provisions, etc.)</i>			
Accruals not recognised	1 278	98	1 376
Contingent liabilities (Claims against the Department)	8 526	1	8 527
Payables not recognised	3 358	1 327	4 685
Net effect	13 162	1 426	14 588
<i>Provide a description of the nature of the prior period error as well as why the correction was required</i>			
<i>Other: (e.g. Irregular expenditure, fruitless and wasteful expenditure, etc.)</i>			
Fruitless and wasteful expenditure (Catering for no shows relating to public participation events)	2 242	-136	2 106
Irregular expenditure	618 828	-3 621	615 207
Net effect	621 070	-3 757	617 313
<i>Provide a description of the nature of the prior period error as well as why the correction was required</i>			



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

45,1 Inventories for the year ended 31 March 2022

Note	LIBRARY BOOKS R'000	Clothing	Material & Supplies R'000	Machinery and Equipment R'000	Total R'000
		Materials and Accessories R'000			
Annexure 6					
Opening balance	231 754	-	-	-	231 754
Add/(Less): Adjustments to prior year balances	-	-	-	-	-
Add: Additions/Purchases - Cash	6 665	9 447	666	2 530	19 308
Add: Additions - Non-cash	-	-	-	-	-
(Less): Disposals	-	-	-	-	-
(Less): Issues	-	(9 447)	(666)	(2 530)	-12 643
current, not paid (Paid	-	-	-	-	-
Add/(Less): Adjustments	-	-	-	-	-
Closing balance	238 419	-	-	-	238 419

Included in the above closing balance of R 238 419 million is an amount of R48 thousand relating to books that could not be found during physical verification process.

Inventories for the year ended 31 March 2021

Note	Library Books R'000	Clothing	Machinery and Equipment R'000	Material & Suppliers, Fuel, Oil & Gas and Medical Suppliers R'000	Total R'000
		Materials and Accessories R'000			
Annexure 6					
Opening balance	227 156	-	-	-	-
Add/(Less): Adjustments to prior year balances	-	-	-	-	-
Add: Additions/Purchases - Cash	4 598	12 357	705	384	-
Add: Additions - Non-cash	-	-	-	-	-
(Less): Disposals	-	-	-	-	-
(Less): Issues	-	-12 357	-705	-384	-
Add/(Less): Received current, not paid (Paid current	-	-	-	-	-
Add/(Less): Adjustments	-	-	-	-	-
Closing balance	231 754	-	-	-	-

Include discussion here where deemed relevant

45,2 Land parcels held for Human Settlement

Note	2021/22 R'000	2020/21 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 2022

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 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

45,4 Houses ready for use

Note	Quantity	2021/22 R'000	Quantity	2020/21 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.

46.1.1 Statement of Financial Position	Note	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
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					-

Include discussion where deemed relevant

46,2 Mergers

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

		Balance bef merger date Combining Dept (Specify)	Balance bef merger date Combining Dept (Specify)	Balance bef merger date Combining Dept (Specify)	Balance after merger date Combined Dept (Specify)
		R'000	R'000	R'000	R'000
46.1.1	Statement of Financial Position	Note			
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				
	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	-	-	-	-

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

49

STATEMENT OF CONDITIONAL GRANTS AND OTHER TRANSFERS TO MUNICIPALITIES

NAME OF MUNICIPALITY	2021/22				2020/21				
	GRANT ALLOCATION			Total Available R'000	TRANSFER		Division of Revenue Act R'000	Actual Transfer R'000	
	DoRA and other transfers R'000	Roll Overs R'000	Adjustments R'000		Actual Transfer R'000	Funds Withheld R'000			Re-allocations by National Treasury or National Department R'000
MAFIKENG MUNICIPALITY	1 622			1 622	1 622		1 437	1 437	
TSWAING MUNICIPALITY	841		-643	198	-	198	394	-	
RATLOU MUNICIPALITY	1 192			1 192	1 192		392	-	
DITSOBOTLA MUNICIPALITY	1 006			1 006	1 006		954	954	
RAMOTSHERE MOILOA MUNICIPALITY	887			887	887		395	-	
RUSTENBURG MUNICIPALITY	1 361			1 361	1 361		1 161	1 161	
MOSES KOTANE MUNICIPALITY	866			866	866		766	766	
KGETLENG RIVER MUNICIPALITY	1 020			1 020	1 020		970	270	
MORETELE MUNICIPALITY	798			798	798		698	698	
BRITS/MADIBENG MUNICIPALITY	1 016			1 016	1 016		816	816	
MATLOSANA MUNICIPALITY	1 000			1 000	1 000		816	816	
JB MARKS (Ventersdorp & Tlokwe) MUNICIPALITY	1 157			1 157	1 157		389	-	
MAQUASSI MUNICIPALITY	943			943	943		793	793	
KAGISANO-MOLOPO MUNICIPALITY	812			812	812		835	835	
LEKWA-TEEMANE MUNICIPALITY	816			816	816		616	616	
GREATER TAUNG MUNICIPALITY	1 003			1 003	1 003		935	935	
MAMUSA MUNICIPALITY	1 482			1 482	1 482		1 305	1 305	
NALEDI MUNICIPALITY	586		-300	286	-	286	506	-	
				-					
	18 408	-	-943	17 465	16 981	484	-	14 178	11 402

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.

Two municipalities were not paid their allocations due to non-compliance.

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.

51	COVID 19 Response Expenditure	Note	2021/22	2020/21
			R'000	R'000
	Compensation of employees	ANNEXURE 11	3 460	1 537
	Goods and services		934	4 880
	Transfers and subsidies		-	1 315
	Expenditure for capital assets		-	578
	Other		37	210
	Total		4 431	8 520

Include discussion where deemed relevant

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

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

NAME OF MUNICIPALITY	GRANT ALLOCATION				TRANSFER			SPENT				2020/21	
	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	1 622			1 622	1 622							1 437	1 437
TSWAING MUNICIPALITY	841		(643)	198	-							394	-
RATLOU MUNICIPALITY	1 192			1 192	1 192							392	-
DITSOBOTLA MUNICIPALITY	1 006			1 006	1 006							954	954
RAMOTHERE MOILOA MUNICIPALITY	887			887	887							395	-
RUSTENBURG MUNICIPALITY	1 361			1 361	1 361							1 161	1 161
MOSES KOTANE MUNICIPALITY	866			866	866							766	766
KGETLENG RIVER MUNICIPALITY	1 020			1 020	1 020							970	270
MORETELE MUNICIPALITY	798			798	798							698	698
BRITS/MADIBENG MUNICIPALITY	1 016			1 016	1 016							816	816
MATLOSANA MUNICIPALITY	1 000			1 000	1 000							816	816
JB MARKS (Ventersdorp & Tlokwe) MUNICIPALITY	1 157			1 157	1 157							389	-
MAQUASSI MUNICIPALITY	943			943	943							793	793
KAGISANO-MOLOPO MUNICIPALITY	812			812	812							835	835
LEKWA-TEEMANE MUNICIPALITY	816			816	816							616	616
GREATER TAUNG MUNICIPALITY	1 003			1 003	1 003							935	935
MAMUSA MUNICIPALITY	1 482			1 482	1 482							1 305	1 305
NALEDI MUNICIPALITY	586		(300)	286	-							506	-
Total	18 408	-	(943)	17 465	16 981	-	-	-	-	-	-	14 178	11 402

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
Annexures to the Annual Financial Statements

ANNEXURE 1B
STATEMENT OF TRANSFERS TO DEPARTMENTAL AGENCIES AND ACCOUNTS

DEPARTMENT/AGENCY/ACCOUNT	TRANSFER ALLOCATION				TRANSFER		2020/21
	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	113 380		19 719	133 099	133 099	100%	127 400
Skills Development Levy	274			274	274	100%	260
NW Provincial Heritage Resources Authority (PHRA)	1 546			1 546	1 546	100%	1 766
Klein Marico COE & Good and Services	10 757		(802)	9 955	9 955	100%	16 644
NW Geographical Names	-			-	-		-
Provincial Language Services	1 658			1 658	1 658	100%	2 356
Noyons Recreation Center	2 034			2 034	2 034	100%	1 927
Donkervliet Recreation Center	4 312			4 312	4 312	100%	3 741
Total	133 961	-	18 917	152 878	152 878		154 094

The total of Departmental Agency (R152 878 million) on the recon is not the same as system generated TB (R150 294 million) due to the reclassification of expenditure for provincial Language Services from NPIs. POC journals for an amount of R926 thousand were also passed between COE and Goods & services

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

ANNEXURE 3B
STATEMENT OF CONTINGENT LIABILITIES AS AT 31 MARCH 2022

NATURE OF LIABILITY	Opening balance 1 April 2021	Liabilities incurred during the year	Liabilities paid/ cancelled/ reduced during the year	Liabilities recoverable (Provide details hereunder)	Closing balance 31 March 2022
	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
labour Dispute : Tlhoaele v ACSR	3	-	-	-	3
labour Dispute : Sega v ACSR	45	-	45	-	-
labour Dispute : Baepi v ACSR	173	-	-	-	173
Moto vehicle Accident :Marungwana	79	-	-	-	79
Labour Disput :Molefi v ACSR	1 083	-	-	-	1 083
labour Dispute : Mogale v ACSR	52	-	52	-	-
Subtotal	8 527	-	7 097	-	1 430
Environmental liability					
Subtotal	-	-	-	-	-
Other					
Subtotal	-	-	-	-	-
TOTAL	8 527	-	7 097	-	1 430

ANNEXURE 3B (continued)
STATEMENT OF CONTINGENT LIABILITIES AS AT 31 MARCH 2022

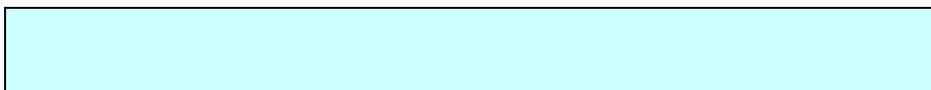
Nature of liabilities recoverable	Opening balance 1 April 2021	Details of liability and recoverability	Movement during the year	Closing balance 31 March 2022
	R'000		R'000	R'000
Total	-		-	-

Contingent liability balance reduced due to correction of prior period error due to rounding off for an amount of R1 thousand relating to Beipi matter, amount relating to Sega matter of R45thousand was paid during the year as well as an amount of R52 thousand that was owed to Mogale. The state attorney also advised that the matter relating to Moratiwa for an amount of R 7 million be closed and therefore the liability was cancelled.

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

ANNEXURE 5
INTER-GOVERNMENT PAYABLES

GOVERNMENT ENTITY	outstanding		outstanding		Total		2021/22*	
							Payment date up to six (6) working days before year end	Amount
	31/03/2022	31/03/2021	31/03/2022	31/03/2021	31/03/2022	31/03/2021		R'000
	R'000	R'000	R'000	R'000	R'000	R'000		
DEPARTMENTS								
Current								
National Department of Justice	132	-	-	729	132	729		
NW: Community Safety and Transport	451	-	-	273	451	273		
South African Police Service	-	-	-	-	-	-		
NW: Finance	-	-	-	-	-	-		
NW: Rural, Environment & Agriculture	-	-	-	-	-	-		
Department of Social Development	-	-	-	-	-	-		
Department of Health	83	40	-	-	83	40		
Department of Education	-	-	-	-	-	-		
NW: Office of the Premier	-	-	-	-	-	-		
NW: Legislature	-	-	-	-	-	-		
Subtotal	666	40	-	1 002	666	1 042		-
Non-current								
Subtotal	-	-	-	-	-	-		-
Total Departments	666	40	-	1 002	666	1 042		-
OTHER GOVERNMENT ENTITY								
Current								
Auditor General	22	48	-	-	22	48		
National School of Government	-	2	-	16	-	18		
Telkom	183	190	-	-	183	190		
North West Development Corporation	-	-	-	-	-	-		
North West Tourism Board	-	72	-	-	-	72		
SITA	-	154	-	-	-	154		
Klein Marico Recreation Centre	-	19	-	-	-	19		
Eskom	456	159	-	-	456	-		
City of Matlosana	4	43	-	-	4	-		
Ditsobotla Local Municipality	112	-	-	-	112	-		
Mamusa Local Municipality	-	-	-	-	-	-		
Rustenburg Local Municipality	97	7	-	-	97	-		
Mahikeng Local Municipality	-	40	-	-	-	-		
Ramotshere Moiloa Local Municipality	-	-	-	-	-	-		
Home Affairs: Government Printing	-	13	-	-	-	13		
Subtotal	874	747	-	16	874	514		
Non-current								
Subtotal	-	-	-	-	-	-		-
Total Other Government Entities	874	747	-	16	874	514		
TOTAL INTERGOVERNMENTAL PAYABLES	1 540	787	-	1 018	1 540	1 556		



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

ANNEXURE 6
INVENTORIES

INVENTORIES FOR THE YEAR ENDED 31 MARCH 2022	Note	LIBRARY	Clothing	Material &	Machinery	TOTAL
		BOOKS	Materials and	Supplies	and	
		R'000	Accessories	R'000	Equipment	
Opening balance		231 754	-	-	-	231 754
Add/(Less): Adjustments to prior year balances		-	-	-	-	-
Add: Additions/Purchases - Cash		6 665	9 447	666	2 530	19 308
Add: Additions - Non-cash		-	-	-	-	-
(Less): Disposals		-	-	-	-	-
(Less): Issues		-	(9 447)	(666)	(2 530)	(12 643)
Add/(Less): Received current, not paid (Paid current year, received prior year)		-	-	-	-	-
Add/(Less): Adjustments		-	-	-	-	-
Closing balance		238 419	-	-	-	238 419

Included in the above closing balance of R 238 419 million is an amount of R48 thousand relating to books that could not be found during physical verification process.

INVENTORIES FOR THE YEAR ENDED 31 MARCH 2021	Note	LIBRARY	Clothing	Material &	Machinery	Fuel, Oil and	Medical	TOTAL
		BOOKS	Materials and	Supplies	and	Gas	Suppliers	
		R'000	Accessories	R'000	Equipment			
Opening balance		227 156	-	-	-	-	-	227 156
Add/(Less): Adjustments to prior year balances		-	-	-	-	-	-	-
Add: Additions/Purchases - Cash		4 598	12 357	312	705	59	13	18 044
Add: Additions - Non-cash		-	-	-	-	-	-	-
(Less): Disposals		-	-	-	-	-	-	-
(Less): Issues		-	(12 357)	(312)	(705)	(59)	(13)	(13 446)
Add/(Less): Received current, not paid (Paid current year, received prior year)		-	-	-	-	-	-	-
Add/(Less): Adjustments		-	-	-	-	-	-	-
Closing balance		231 754	-	-	-	-	-	231 754

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 2022

	Opening balance	Current Year Capital WIP	Ready for use (Asset register) / Contract terminated	Closing balance
	R'000	R'000	R'000	R'000
HERITAGE ASSETS	1 709			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	87 116	17 217	38 698	65 635
Dwellings				-
Non-residential buildings				-
Other fixed structures	87 116	17 217	38 698	65 635
LAND AND SUBSOIL ASSETS	-			-
Land				-
Mineral and similar non-regenerative resources				-
COMPUTER SOFTWARE	-			-
Computer Software				-
MASTHEADS AND PUBLISHING TITLES	-			-
Mastheads and publishing titles				-
TRADEMARKS	-			-
Patents, Licences, Copyright, Brand names, Trademarks				-
MODELS	-			-
Recipes, formulae, prototypes, designs, models				-
SERVICES AND OPERATING RIGHTS	-			-
Services and operating rights				-
TOTAL	88 825	17 217	38 698	67 344

Included in the closing amount of R 67 344 million is an amount of R 731 thousand relating to 3 cultural villages projects where construction has not started but the amount capitalised related to site preparation cost (EPWP cost).

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	MAY	JUN	Subtotal	JUL	AUG	SEPT	Subtotal	OCT	NOV	DEC	Subtotal	JAN	FEB	MAR	Subtotal	2021/22	2020/21
	2021	2021	2021	Q1	2021	2021	2021	Q2	2021	2021	2021	Q3	2022	2022	2022	Q4	TOTAL	TOTAL
	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
Compensation of employees	373	327	361	1 061	304	341	322	967	-	314	463	777	89	181	385	655	3 460	1 537
Goods services	-	-	-	-	222	7	-	229	-	58	6	64	16	625	-	641	934	4 880
<i>Please list all the applicable SCOA level 4 items:</i>																		
Property Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2 243
INV: Medical Supplies	-	-	-	-	222	7	-	229	-	58	6	64	16	625	-	641	934	1 982
Advertising	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	297
Consumables Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	74
Minor Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	182
Inv Assts for Distribution	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	102
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1 315
<i>Please list all the applicable SCOA level 4 items:</i>																		
Mmabana Arts, Culture and Sports Foundat	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1 134
NW Academy of Sports	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	181
Expenditure for capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	578
<i>Please list all the applicable SCOA level 4 items:</i>																		
Buildings and other fixed Structures	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	489
Machinery and Equipments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	89
Other expenditure not listed above	-	-	-	-	37	-	-	37	-	-	-	-	-	-	-	-	-	210
<i>Please list all the applicable SCOA level 4 items:</i>																		
Operating Payments	-	-	-	-	37	-	-	37	-	-	-	-	-	-	-	-	-	210
TOTAL COVID 19 RESPONSE EXPENDITURE	373	327	361	1 061	563	348	322	1 233	-	372	469	841	105	806	385	1 296	4 431	8 520

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

	Opening balance	Prior period errors	Current Year Capital WIP	Ready for use (Asset register) / Contract terminated	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	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					-
MODELS	-	-	-	-	-
Recipes, formulae, prototypes, designs, models					-
SERVICES AND OPERATING RIGHTS	-	-	-	-	-
Services and operating rights					-
TOTAL	90 626	-	20 012	(21 813)	88 825

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**KLEIN MARICO
RECREATION CENTRE**



AUDITOR - GENERAL
SOUTH AFRICA

Auditing to build public confidence

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 236 to 252, which comprise the statement of financial position as at 31 March 2022, 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 2022, 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 my 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. As disclosed in note 15 of the financial statements, the entity had an overall negative cash flow from operating activities and incurred a nett loss of R365 851. In addition the trading entity's revenue has 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. 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 had not been resolved.

Restatement of corresponding figures

10. As disclosed in note 22 to the financial statements, the corresponding figures for 31 March 2021 were restated as a result of an error in the financial statements of the trading entity at, and for the year ended 31 March 2022.

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 and report on the usefulness and reliability of the performance information, as the trading entity's annual performance report 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 trading entity's compliance 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 2021-22 was not prepared and submitted for approval by accounting officer, 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.

Consequence 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 on it.

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 on it. 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.

27. 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

31 July 2022



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



KLEIN MARICO RECREATION CENTRE

Annual Financial Statements for the year ended 31 March 2022

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.

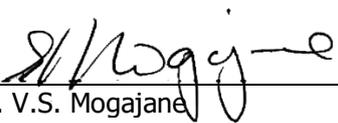
The annual financial statements are prepared in accordance with Generally Recognised Accounting Practice (GRAP) including any interpretations, guidelines and directives issued by the Accounting Standard Board.

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 2022 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 236 to 252, which have been prepared on the going concern basis, were approved by the Accounting Officer on 31 May 2022 and was approved by the Accounting Officer.


Dr. V.S. Mogajane
Accounting Authority

KLEIN MARICO RECREATION CENTRE

Annual Financial Statements for the year ended 31 March 2022

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 2022.

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 -R365 851 (2021: -R605 065)

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 94.4% compared to the 2020/21. 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 Accounting policies

The annual financial statements prepared in accordance with the Generally Recognised Accounting Practice (GRAP), including any interpretations of such Statements issued by the Accounting Practices Board as the prescribed framework by National Treasury.

7 Auditors

The Auditor General of South Africa continued in the office as auditors for the entity for 2021/22.

The annual financial statements set out on pages 236 - 252, which have been prepared on the going concern basis, were approved by the Accounting Officer on 31 May 2022, and were signed on its behalf by:



Dr. V.S. Mogajane
Accounting Authority

KLEIN MARICO RECREATION CENTRE

Annual Financial Statements for the year ended 31 March 2022

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	Dr. V.S. Mogajane

KLEIN MARICO RECREATION CENTRE

Annual Financial Statements for the year ended 31 March 2022

Statement of Financial Position

Figures in Rand	Note(s)	2022	2021
Assets			
Current Assets			
Cash and cash equivalents	3	10 778	29 832
Receivables from exchange transactions	4	468	23 855
Inventory	5	3 597	6 415
		14 843	60 102
Non-Current Assets			
Property, plant and equipment	6	240 359	468 148
Living resource	7	164 112	212 523
Intangible assets	8	896	2 169
		405 368	682 840
Total assets		420 211	742 942
Equity and Liabilities			
Equity			
Accumulated Surplus/(Deficit)		105 877	471 914
Total Equity		105 877	471 914
Current liabilities			
Trade payables	9	78 920	78 920
Accruals	10	236 134	192 830
Total liabilities		315 054	271 750
Total equity and liabilities		420 931	743 664

KLEIN MARICO RECREATION CENTRE

Annual Financial Statements for the year ended 31 March 2022

Statement of Financial Performance

Figures in Rand	Note(s)	2022	2021
Revenue			
Revenue from exchange transactions			
Sales of goods & services	11	1 250	22 400
Other income	11	-	3 325
Total revenue from exchange transactions		1 250	25 725
Revenue from non-exchange transactions			
Transfer revenue			
Services received in kind	11	9 948 033	9 729 313
Total revenue from non-exchange transaction		9 948 033	9 729 313
Total revenue		9 949 283	9 755 038
Expenditure			
Amortisation	8	(1 273)	(1 273)
Depreciation	6	(227 789)	(235 714)
Electricity & Water		(624 082)	(933 107)
Management Fees		(6 890 671)	(7 226 253)
General Expenses	12	(551 195)	(185 361)
Security Expenses		(1 971 516)	(1 678 207)
Total expenditure		(10 266 527)	(10 259 915)
Other Gains/(Losses)			
Gain/(Loss) from living resources due to mortalities/births	7	(98 740)	(99 259)
Gain/(Loss) from living resources due to fair value	7	50 329	
Gain/(Loss) adj for net realisable value on inventory	5	(382)	(148)
Surplus/(Deficit) for the year		(366 037)	(604 284)

KLEIN MARICO RECREATION CENTRE

Annual Financial Statements for the year ended 31 March 2022

Statement of Changes in Net Assets

Figures in Rand	Retained Income	Total Equity
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	(604 284)	(604 284)
Balance at 1 April 2021	471 914	471 914
Surplus/(Deficit) for the period	(366 037)	(366 037)
Balance at 31 March 2022	105 877	105 877

KLEIN MARICO RECREATION CENTRE

Annual Financial Statements for the year ended 31 March 2022

Cash Flow Statement

Figures in Rand	Note(s)	2022	2021
Cashflows from operating activities			
Receipts			
Cash receipts from customers		23 988	97 600
Cash paid to suppliers and employees		(43 042)	(116 270)
Cash generated from operations			
Finance Cost		-	-
Net Cash flows from operating activities	13	(19 054)	(18 670)
Cash flows from investing activities			
Sale of financial assets		-	-
Purchase of property, plant & equipment		-	(7 322)
Net cash flows from investing activities		-	(7 322)
Net increase/(decrease) in cash and cash equivalents		(19 054)	(25 992)
Cash and cash equivalents at the beginning of the year		29 832	55 824
Cash and cash equivalents at end of period	4	10 778	29 832

KLEIN MARICO RECREATION CENTRE

Annual Financial Statements for the year ended 31 March 2022

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	30 000	-	30 000	1 250	28 750	Note 21
Other income	-	-	-	-	-	
Total revenue from exchange transactions	30 000	-	30 000	1 250	28 750	
Revenue from non exchange transactions						
Government grants & subsidies	10 757 000	-	10 757 000	9 948 033	808 967	Note 21
Total revenue	10 787 000	-	10 787 000	9 949 283	837 717	
Expenditure						
Management Fees	(7 400 000)	-	(7 400 000)	(6 890 671)	(509 329)	Note 21
Electricity & Water	(700 000)	-	(700 000)	(624 082)	(75 918)	Note 21
General Expenditure	(687 000)	-	(687 000)	(551 195)	(135 805)	Note 21
Security expenses	(2 000 000)	-	(2 000 000)	(1 971 516)	(28 484)	Note 21
Total expenditure	(10 787 000)	-	(10 787 000)	(10 037 465)	(749 536)	
Net operating receipts/(payments)	-	-	-	(88 182)	88 182	

KLEIN MARICO RECREATION CENTRE

Annual Financial Statements for the year ended 31 March 2022

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).

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 such functions.



KLEIN MARICO RECREATION CENTRE

Annual Financial Statements for the year ended 31 March 2022

Notes to the Annual Financial Statements

Figures in Rand	2022	2021
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2 New and amended Standards, Guidelines and Interpretations

Standards, Guidelines and Interpretations approved but not yet effective or relevant

The following standards, guidelines and interpretations have been approved but not yet effective or relevant:

Standard/Interpretation:	Effective Date: Years beginning on or after	Expected Impact
GRAP 25 on Employee benefits (revised)	To be determined	Relevant
GRAP 104 on Financial instruments (revised)	1 April 2025	Relevant
IGRAP 7 on The limit on a defined benefit asset, minimum funding requirements and their interaction (revised)	To be determined	Not relevant
IGRAP 21 on The effect of past decisions on Guidelines on Accounting for landfill sites	1 April 2023	Not relevant
	1 April 2023	Not relevant

3 Cash and cash equivalents

Cash and cash equivalents consist of:
Bank balances

10 778	29 832
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4 Receivables from exchange transactions

Trade receivables from exchange transactions
Provision for Doubtful Debts
Payables with debit balances

1 251	23 989
(1 251)	(600)
468	466
468	23 855

5 Inventory

Consumables at cost
Adjustment for net realisable value

3 979	6 563
(382)	(148)
3 597	6 415

6 Property, Plant & Equipment

	2022					2021			
	Cost/Valuation	Cost of Assets written off	Cost/Valuation	Accumulated depreciation and accumulated impairment	Loss due to theft	Carrying value	Cost/Valuation	Accumulated depreciation and accumulated impairment	Carrying value
Plant & Machinery	287 754	(11 895)	275 859	(258 318)	703	18 245	287 754	(240 900)	46 853
Furniture & Fixtures	2 538 954	(254 363)	2 284 591	(2 122 189)	23 143	185 545	2 538 954	(2 198 287)	340 666
Motor Vehicles	141 645	-	141 645	(141 644)	-	0	141 645	(141 644)	0
Office Equipment	1 181 333	(11 349)	1 169 984	(1 133 466)	52	36 569	1 181 333	(1 100 704)	80 628
Emergency Equipment	1 433	-	1 433	(1 433)	-	-	1 433	(1 433)	-
Total	4 151 117	(277 607)	3 873 510	(3 657 050)	23 898	240 359	4 151 117	(3 682 970)	468 148

Reconciliation of Property, Plant & Equipment - 31 March 2022

	Opening Balance	Additions	Disposals	Depreciation	Impairment	Total
Plant & Machinery	46 853	-	-	(28 609)	-	18 245
Furniture & Fixtures	340 666	-	-	(155 121)	-	185 545
Motor Vehicles	-	-	-	-	-	-
Office Equipment	80 629	-	-	(44 059)	-	36 569
Emergency Equipment	-	-	-	-	-	-
	468 148	-	-	(227 789)	-	240 359

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	514 612	-	-	(173 946)	-	340 666
Motor Vehicles	-	-	-	-	-	-
Office Equipment	126 758	-	-	(46 129)	-	80 629
Emergency Equipment	-	-	-	-	-	-
	696 540	7 322	-	(235 714)	-	468 148

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	-	-
Furniture & Fixtures	-	-
Motor Vehicles	-	-
Office Equipment	-	-
Emergency Equipment	-	-
Tools	-	-
	<u>-</u>	<u>-</u>

7 Living Resources

	2022			2021		
	Cost/Valuation	Accumulated depreciation	Carrying value	Cost/Valuation	Accumulated depreciation	Carrying value
Living resources	164 112	-	164 112	212 523	-	212 523

Reconciliation of living resources - 2022

	Opening balance	Gains or losses arising from changes in fair values	Gains or losses arising from mortalities/Births	Total
Living resources	212 523	50 329	(98 740)	164 112

Reconciliation of living resources - 2021

	Opening balance	Gains or losses arising from changes in fair values	Gains or losses arising from mortalities/Births	Total
Living resources	311 782	-	(99 259)	212 523

8 Intangible Assets

	2022			2021		
	Cost/Valuation	Accumulated amortisation and accumulated impairment	Carrying value	Cost/Valuation	Accumulated amortisation and accumulated impairment	Carrying value
Computer software	12 600	(11 704)	896	12 600	(10 431)	2 169

Reconciliation of Intangible Assets - 31 March 2022

	Opening Balance	Additions	Disposals	Amortisation	Impairment	Total
Computer software	2 169	-	-	(1 273)	-	896

Reconciliation of Intangible Assets - 31 March 2021

	Opening Balance	Additions	Disposals	Amortisation	Impairment	Total
Computer software	3 442	-	-	(1 273)	-	2 169

9 Payables from exchange transactions

Income Received in Advanced Supplier control	78 400	78 400
Payables with debit balances transferred to receivables	(116)	(114)
VAT payable	468	466
	168	168
	<u>78 920</u>	<u>78 920</u>

10 Accruals

Accruals	236 134	192 830
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11 Revenue

Revenue from exchange transactions

Sale of goods & services

Centre accommodation Hall Kitchen	-	800
Accommodation Chalets	-	17 000
Day visitors	1 250	4 600
Camping	-	-
Meals	-	-
Halls board rooms conf facilities	-	-
	<u>1 250</u>	<u>22 400</u>

Other Income

Donations	-	2 918
Interest income	-	117
Sundry income	-	289
	<u>-</u>	<u>3 325</u>

Revenue from non-exchange transactions

Services received in kind	9 948 033	9 729 313
	<u>9 948 033</u>	<u>9 729 313</u>

12 General Expenditure

Bank charges	3 456	7 565
Booking refund	-	3 000
Casual salaries	-	-
Cleaning	1 837	4 295
Computer expenses	-	-
Fuel & oil	-	2 036
Bad debts	651	600
Insurance	-	-
Interest paid	3 676	2 232
Kitchen groceries	480	-
Meals	-	4 800
Motor vehicle expenditure	100 926	62 790
Printing & Stationery	2 466	11 263
Repairs & maintenance	398 531	35 244
Staff uniform	-	-
Subscription	7 898	12 244
Telephone	31 275	39 292
Travel & Accommodation	-	-
	<u>551 195</u>	<u>185 361</u>

13 Cash generated from/(used in) operations

Profit/(Loss)	(366 037)	(600 265)
Adjustments for:		
Depreciation and amortisation	229 062	236 987
Loss on living resources	48 411	99 259
Loss on net realisable value	382	148
Provision for doubtful debts	651	600
Changes in working capital:		
Inventories	2 436	(1 801)
Receivables from exchange transactions	22 736	19 902
Payables from exchange transactions	43 304	225 720
	<u>(19 054)</u>	<u>(19 451)</u>

14 Related parties

Relationships	
Controlling entity	Department of Arts, Culture, Sports & Recreation
Members of Management	
Dr. V.S. Mogajane	Acting Head of Department: Arts, Culture, Sports and Recreation

Donkervliet Recreation Centre	Trading Entity of ACSR
Provincial Heritage Association	Public Entity of ACSR
Mmabana Arts, Culture and Sport Foundation	Public Entity of ACSR
North West Development Corporation	Public Entity of DEDECT
All Provincial Departments	

Related party transactions

Income resulting from expenditure paid for by ACSR

Sale of goods and rendering of services	7 180	27 200
Services received in kind	9 948 033	9 722 133
	<u>9 955 213</u>	<u>9 749 333</u>

Expenditure paid for by the Department of Arts, Culture, Sport & Recreation

Electricity & water	632 872	883 489
Fleet expenditure	84 139	62 790
Maintenance Terrain	398 000	-
Printing	3 425	11 245
Management fees	6 890 671	7 226 253
Security expenses	1 938 926	1 538 356
	<u>9 948 033</u>	<u>9 722 133</u>

The following accrual amounts have been included in expenditure but is not reflected in the above amounts:

Electricity & water	46 864	52 020
Fleet Vehicles	16 787	-
Printing	-	959
Security expenses	172 441	139 851
	<u>236 091</u>	<u>192 830</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 2021	-	170
Altron March 2021	959	940
Tshireletso Security Mach 2021	139 851	-
	<u>140 809</u>	<u>115 776</u>

15 Going concern

The financial statements have been prepared on the basis of accounting policies applicable to a going concern since the entity expects to receive financial support from the Department of Arts, Culture, Sports and Recreation for the foreseeable future. The basis presumes that funds will be available to finance future operations and that the realisation of assets and settlement of liabilities, contingent obligations and commitments will occur in the ordinary course of business.

Management, however wishes to draw attention to the fact that the entity is reliant on the services received in kind from the Department of Arts, Culture, Sports and Recreation in the form of payments made on behalf of the entity, and without it, the revenue generated by the entity will not be sufficient to cover all its operational expenses. The entity had an overall negative cash flow from operating activities and incurred a nett loss of R365 851 . The asset/liability ratio is favourable (5%).

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	3 167	935
Add: Fruitless and wasteful expenditure - current year	3 676	2 232
Less: Condoned or written off by relevant authority		-
Less: transfer to receivables for recovery - not condoned		-
Closing balance	<u>6 843</u>	<u>3 167</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	19 867 722
Add: irregular expenditure discovered in the current year relating to prior year		-
Add: irregular expenditure - current year	-	-
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	-	-
Irregular expenditure discovered in the current year relating to prior year	-	-
	<u>-</u>	<u>-</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

	2022	2021
Receivables from exchange transactions	468	23 855
Cash and cash equivalents	10 778	29 832
Payables from exchange transactions	315 054	271 750

Financial assets by category

Receivable from exchange transactions	468	23 855
Cash and cash equivalents	10 778	29 832
	<u>11 245</u>	<u>53 687</u>

Financial liabilities by category

Payables from exchange transactions	78 920	78 920
Accruals	236 134	192 830
	<u>315 054</u>	<u>271 750</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 2021 to 31 March 2022. 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 an increase of 34% on prior year income due to COVID-19, but the income decreased even further with very little day visitors using the facilities due to the lockdown arrangements that were in place.

Revenue from non-exchange transactions

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.

Management Fees

Budgeted for additional posts that were not filled.

Electricity

The difference is mostly due to some buildings that had electricity supply challenges and were not working.

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 for additional security only started in July 2021.

22 Prior Period Error

Receivables were overstated by an amount of R4 800.00. This is due to an invoice issued without supporting documentation.

The correction of the error resulted in a adjustment as follows:

Decrease in receivables	(4 800)
Increase in accumulated (deficit)/loss	4 800

Assets were incorrectly fully depreciated upon being discovered to be stolen, instead of recognising a loss due to theft. This has resulted in the overstatement of accumulated Depreciation. The error was corrected as follows:

The correction of the error resulted in a adjustment as follows:

Decrease in Accumulated Depreciation :Furniture and fittings	(23 421,31)
Decrease in Cost :Furniture and fittings	(23 421,31)

Decrease in Accumulated Depreciation :Office Equipment	(59,67)
Decrease in Cost :Office Equipment	(59,67)

23. Change in estimate

Property, plant and equipment

The useful lives of all asset classes were adjusted during 2021/2022 to more accurately reflect the period of economic benefits or service potential derived from these assets. Refer to note 6, Property, plant and equipment. The effect of changing the remaining useful life of assets for the entity during 2021/2022 has decreased the depreciation charge for the current and future periods. -

Impact on the Statement of financial performance	2022	Future periods
Plant and machinery	17 345,94	22,85
Office equipment	36 060,26	36 517,37
Furniture and fittings	152 325,54	294 850,92



DONKERVLIET
RECREATION CENTRE



AUDITOR-GENERAL
SOUTH AFRICA

Auditing to build public confidence

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 263 to 276, which comprise the statement of financial position as at 31 March 2022 statement of financial performance, statement of changes in net assets, cash flow statement and statement of comparison of budget and actual amounts for the year then ended, as well as notes to the financial statements, including a summary of significant accounting policies.
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 2022, and its financial performance and cash flows for the year then ended in accordance with Standards of Generally Recognised Accounting Practice (Standards of GRAP) and the requirements of the Public Finance Management Act 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 my report.
4. I am independent of the Donkervliet Recreation Centre 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. As disclosed in note 12 of the financial statements, the trading entity had an accumulated deficit of R1 330 460 (2021: R1 045 077). The entity's total liabilities exceed the total assets by R205 023. The trading entity also did not generate any income in both the current and prior years and is thus fully dependant on the Department Arts, Culture, Sports and Recreation to fund its operations. These events and conditions, along with other matters as set forth in note 12, 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

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

Irregular expenditure

9. As disclosed in note 14 to the financial statements, irregular expenditure of R149 513 from prior years had not been resolved.

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 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.
11. In preparing the financial statements, the accounting officer is responsible for assessing the trading entity's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the appropriate governance structure either intends to liquidate the trading entity or to cease operations, or has no realistic alternative but to do so.

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 the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.
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

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

Report on audit of compliance with legislation

Introduction and scope

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



Strategic planning and performance management

17. The strategic plan for 2021-22 was not prepared and submitted for approval by accounting officer 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. The 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.
22. My opinion on the financial statements and findings 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.
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 on it. 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.
26. 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.

AUDITOR GENERAL
Rustenburg

31 July 2022





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 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 the 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 2022

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.

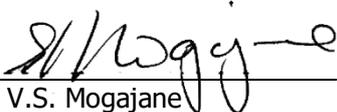
The annual financial statements are prepared in accordance with Generally Recognised Accounting Practice (GRAP) including any interpretations, guidelines and directives issued by the Accounting Standard Board.

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 2022 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 263 to 276, which have been prepared on the going concern basis, were approved by the Accounting Officer on 31 May 2022 and was approved by the Accounting Officer.


Dr. V.S. Mogajane
Accounting Authority

DONKERVLIET RECREATION CENTRE

Annual Financial Statements for the year ended 31 March 2022

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 2022.

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 (R285 384) (2020: R212 493)

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 2022, the entity had an accumulated deficit of R1 330 460 and that the entity's liabilities exceeds total assets by R205 023, 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.

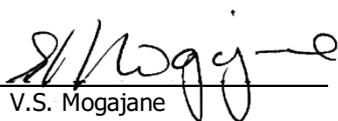
6 Accounting policies

The annual financial statements prepared in accordance with the Generally Recognised Accounting Practice (GRAP), including any interpretations of such Statements issued by the Accounting Practices Board as the prescribed framework by National Treasury.

7 Auditors

The Auditor General of South Africa continued in the office as auditors for the entity for 2021/22.

The annual financial statements set out on pages 263 - 276, which have been prepared on the going concern basis, were approved by the Accounting Officer on 31 May 2022, and were signed on its behalf by:


Dr. V.S. Mogajane
Acting HOD: ACSR

DONKERVLIET RECREATION CENTRE

Annual Financial Statements for the year ended 31 March 2022

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	Dr. V.S. Mogajane

DONKERVLIET RECREATION CENTRE

Annual Financial Statements for the year ended 31 March 2022

Statement of Financial Position

Figures in Rand	Note(s)	2022	2021
Assets			
Current Assets			
Cash and cash equivalents	3	83 987	86 174
		83 987	86 174
Non-Current Assets			
Property, plant and equipment	4	97 544	177 499
Other financial assets	5	17 690	17 690
		115 234	195 189
Total assets		199 221	281 363
Equity and Liabilities			
Equity			
Reserves	6	1 125 437	1 125 437
Accumulated Loss		(1 330 460)	(1 045 077)
Total Equity		(205 024)	80 360
Current liabilities			
Accruals	7	404 244	201 003
Total liabilities		404 244	201 003
Total equity and liabilities		199 221	281 363

DONKERVLIET RECREATION CENTRE

Annual Financial Statements for the year ended 31 March 2022

Statement of Financial Performance

Figures in Rand	Note(s)	2022	2021
Revenue			
Services received in kind	8	6 346 021	5 667 626
Total Revenue		6 346 021	5 667 626
Expenditure			
Management fees	9	3 913 999	3 404 067
Bank charges	9	2 187	2 666
Depreciation and amortisation	4	79 955	60 165
Electricity & Water	9	223 229	1 187
Security expenses	9	2 412 035	2 412 035
Total expenditure		6 631 405	5 880 119
Profit/(Loss) for the year		(285 384)	(212 493)

DONKERVLIET RECREATION CENTRE

Annual Financial Statements for the year ended 31 March 2022

Statement of Changes in Net Assets

Figures in Rand	Revaluation Reserve	Accumulated Loss	Total Equity
Balance at 1 April 2019 as restated	1 125 437	(2 071 379)	(945 942)
Surplus/(Deficit) for the year	-	282 383	282 383
Balance at 31 March 2020	1 125 437	(1 788 996)	(663 559)
Prior year adjustments	-	956 412	956 412
Balance at 1 April 2020 as restated	1 125 437	(832 584)	292 853
Surplus/(Deficit) for the year	-	(212 493)	(212 493)
Balance at 31 March 2021	1 125 437	(1 045 077)	80 360
Surplus/(Deficit) for the year	-	(285 384)	(285 384)
Balance at 31 March 2022	1 125 437	(1 330 460)	(205 023)

DONKERVLIET RECREATION CENTRE

Annual Financial Statements for the year ended 31 March 2022

Cash Flow Statement

Figures in Rand	Note(s)	2022	2021
Cashflows from operating activities			
Receipts			
Cash receipts from customers		-	-
Cash paid to suppliers and employees		(2 187)	(2 666)
Cash generated from operations			
Finance Cost		-	-
Net Cash flows from operating activities	10	(2 187)	(2 666)
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		(2 187)	(2 666)
Cash and cash equivalents at the beginning of the year		86 174	88 840
Cash and cash equivalents at end of period	3	83 987	86 174



DONKERVLIET RECREATION CENTRE

Annual Financial Statements for the year ended 31 March 2022

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	6 700 000	-	6 700 000	6 346 021	353 979	Note 18
Total revenue	6 700 000	-	6 700 000	6 346 021	353 979	
Expenditure						
Management fees	(3 960 000)	-	(3 960 000)	(3 913 999)	(46 001)	Note 18
General Expenditure	(320 000)	-	(320 000)	(305 371)	(14 629)	Note 18
Security expenses	(2 420 000)	-	(2 420 000)	(2 412 035)	(7 965)	Note 18
Total expenditure	(6 700 000)	-	(6 700 000)	(6 631 405)	(68 595)	
Net operating receipts/(payments)	-	-	-	(285 384)	285 384	

DONKERVLIET RECREATION CENTRE

Annual Financial Statements for the year ended 31 March 2022

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.

Subsequent Measurement

Subsequent to initial recognition, financial assets and financial liabilities are measured at fair value, amortised cost or cost.

All financial assets and financial liabilities are measured after initial recognition using the following categories:

Cash and Cash Equivalents

Cash and cash equivalents are measured at amortised cost.

Cash includes cash on hand and cash with banks. Cash equivalents are short-term highly liquid investments that are held with registered banking institutions with maturities of three months or less and are subject to an insignificant risk of change in value.

For the purposes of the Cash Flow Statement, cash and cash equivalents comprise cash on hand and deposits held on call with banks.

Trade and Other Receivables

Trade and other receivables are initially recognised at fair value plus transaction costs that are directly attributable to the acquisition and subsequently stated at amortised cost, less provision for impairment. All trade and other receivables are assessed at least annually for possible impairment. Impairments of trade and other receivables are determined in accordance with the accounting policy for impairment. Impairment adjustments are made through the use of an allowance account.

Bad debts are written off in the year in which they are identified as irrecoverable. Amounts receivable within 12 months from the reporting date are classified as current. Interest is charged on overdue accounts.

Trade and Other Payables

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

1,6 Property, Plant and Equipment

Initial Recognition and Measurement

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

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

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

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

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

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

Subsequent Measurement

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

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

Subsequent Expenditure

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

Depreciation

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

The assets' residual values, useful lives and depreciation methods are reviewed at each financial year-end and adjusted prospectively, if appropriate.

The annual depreciation rates are based on the following estimated asset useful lives:

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



Impairments

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

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

Derecognition

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

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

1,7 Intangible Assets

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

Intangible assets are initially recognised at cost.

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

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

Subsequent Measurement

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

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

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

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

Amortisation and Impairment

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

The annual amortisation rates are based on the following estimated average asset lives:

Item	Depreciation method	Average useful life
Computer Software	Straight line	3 - 5 years

Derecognition

Intangible assets are derecognised when the asset is disposed of or when there are no further economic benefits or service potential expected from the asset. The gain or loss arising on the disposal or retirement of an intangible asset is determined as the difference between the sales proceeds and the carrying value and is recognised in the Statement of Financial Performance.



1,7 Revenue

Revenue from Exchange Transactions

Revenue from exchange transactions refers to revenue that accrues to the entity directly in return for services rendered or goods sold, the value of which approximates the consideration received or receivable, excluding indirect taxes, rebates and discounts.

Recognition

Revenue from exchange transactions is only recognised once all of the following criteria have been satisfied:

- a) The entity retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- b) The amount of revenue can be measured reliably; and
- c) It is probable that the economic benefits or service potential associated with the transaction will flow to the entity and the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Grants, transfers and donations received or receivable are recognised when the resources that have been transferred meet the criteria for recognition as an asset and there is not a corresponding liability in respect of related conditions.

Measurement

An asset that is recognised as a result of a non-exchange transaction is recognised at its fair value at the date of the transfer. Consequently, revenue arising from a non-exchange transaction is measured at the fair value of the asset received, less the amount of any liabilities that are also recognised due to conditions that must still be satisfied.

Where there are conditions attached to a grant, transfer or donation that gave rise to a liability at initial recognition, that liability is transferred to revenue as and when the conditions attached to the grant are met.

Grants without any conditions attached are recognised as revenue in full when the asset is recognised, at an amount equalling the fair value of the asset received.

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 2022

Notes to the Annual Financial Statements

Figures in Rand

2022

2021

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 25 on Employee benefits (revised)	To be determined	Relevant
GRAP 104 on Financial instruments (revised)	1 April 2025	Relevant
IGRAP 7 on The limit on a defined benefit asset, minimum funding requirements and their interaction	To be determined	Not relevant
IGRAP 21 on The effect of past decisions on Guidelines on Accounting for landfill sites	1 April 2023	Not relevant
	1 April 2023	Not relevant

3 Cash and cash equivalents

Cash and cash equivalents consist of:

Bank balances	83 987	86 174
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4 Property, Plant & Equipment

	2022			2021		
	Cost/Valuation	Accumulated depreciation and accumulated impairment	Carrying value	Cost/Valuation	Accumulated depreciation and accumulated impairment	Carrying value
Plant & Machinery	85 846	(84 120)	1 726	85 846	(81 135)	4 712
Furniture & Fixtures	1 059 427	(969 331)	90 096	1 059 427	(913 175)	146 252
Motor Vehicles	75 900	(75 900)	-	75 900	(75 900)	-
Office Equipment	202 213	(196 637)	5 576	202 213	(175 970)	26 243
Emergency Equipment	9 917	(9 771)	146	9 917	(9 625)	292
Tools	-	-	-	-	-	-
Total	1 433 303	(1 335 759)	97 544	1 433 303	(1 255 804)	177 499

Reconciliation of Property, Plant & Equipment - 31 March 2022

	Opening Balance	Additions	Disposals	Depreciation	Impairment	Total
Plant & Machinery	4 712	-	-	(2 985)	-	1 726
Furniture & Fixtures	146 252	-	-	(56 156)	-	90 096
Motor Vehicles	-	-	-	-	-	-
Office Equipment	26 243	-	-	(20 667)	-	5 576
Emergency Equipment	292	-	-	(146)	-	146
Tools	-	-	-	-	-	-
	177 499	-	-	(79 955)	-	97 544

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

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>

5 Other Financial Assets

Eskom Deposit	<u>17 690</u>	<u>17 690</u>
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6 Reserves

Revaluation Reserves	<u>1 125 437</u>	<u>1 125 437</u>
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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.

7 Accruals

Security	<u>404 244</u>	<u>201 003</u>
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8 Revenue

Services received in kind	<u>6 346 021</u>	<u>5 667 626</u>
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9 Expenditure

Management fees	3 913 999	3 404 067
Bank charges	2 187	2 666
Depreciation and amortisation	79 955	60 165
Electricity & Water	223 229	1 187
Security expenses	<u>2 412 035</u>	<u>2 412 035</u>
	<u>6 631 405</u>	<u>5 880 119</u>

10 Cash generated from/ (used in) operations

Profit/(Loss)	(285 384)	(212 493)
Adjustments for:		
Depreciation and amortisation	79 955	60 165
Finance costs	-	-
Impairment loss	-	-
Changes in working capital:		
Financial Assets	-	(17 690)
Payables from exchange transactions	<u>203 241</u>	<u>167 352</u>
	<u>(2 187)</u>	<u>(2 666)</u>

11 Related parties

Relationships	
Controlling entity	Department of Arts, Culture, Sport & Recreation
Dr V.S. Mogojane	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 Development Corporation
 All Provincial Departments



Related party transactions

Revenue

Government transfer	6 346 021	5 667 626
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Expenditure paid for by the Department of Arts, Culture, Sport & Recreation

Management fees	3 913 999	3 404 067
Security expenses	2 211 032	2 211 032
Electricity	220 990	52 528

The following amounts were included in expenditure as accruals, but are not reflected in the above:

Security	402 006	201 003
Eskom	2 238	-
	<u>404 244</u>	<u>201 003</u>

12 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 2022, the entity had an accumulated deficit of R1 330 460 and 2021 R1 045 077. The entity's total current liabilities exceeds the assets by R205 023 and 2020 the current assets exceeded the liabilities by R80 360. 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 187. Management performed a going concern assessment and did not identify any indicators of going concern. these included reviews of cash flow, terms with suppliers and availability of cash resources into the future and support from the Executive Authority which is still active and review of any correspondence with the entity. No negative events were noted during this assessment.

13 Fruitless and wasteful expenditure

Opening balance	2 038	2 038
Add: Fruitless and wasteful expenditure - current year	-	-
Add: Fruitless and wasteful expenditure - prior year discovered current year	-	-
Less: Condoned or written off by relevant authority	-	-
Less: transfer to receivables for recovery - not condoned	-	-
Closing balance	<u>2 038</u>	<u>2 038</u>

14 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	<u>149 513</u>	<u>149 513</u>

15 Contingencies

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

16 Risk management

Financial risk management

The entity's activities expose it to a variety of financial risks, market risks (including currency risk, fair value interest rate risk cash flow interest rate risk and price risk), credit risk and liquidity risk.

Liquidity risk

The entity's risk to liquidity is a result of the funds available to cover future commitments. The entity manages liquidity risk through an on-going review of future commitments and credit facilities.

Credit risk

Credit risk consists mainly of cash deposits, cash equivalents and trade debtors. The entity only deposits cash with major banks with high quality credit standing.

Financial instrument

Cash and cash equivalents	2022 83 987	2021 86 174
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Financial assets by category

Cash and cash equivalents	83 987	86 174
	<u>83 987</u>	<u>86 174</u>

Financial liabilities by category

Accruals	404 244	201 003
	<u>404 244</u>	<u>201 003</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.

17 Events after reporting date

Events after reporting date are those events, both favourable and unfavourable, that occur between the reporting date and the date when the financial statements are authorised for issue. Two types of events can be identified:

- those that provide evidence of conditions that existed at the reporting date (adjusting events after the reporting date).
- those that are inductive of conditions that arose after the reporting date (non-adjusting events after the reporting date).

The entity will adjust the amount recognised in the financial statements to reflect adjusting events after the reporting date once the event occurred.

The entity will disclose the nature of the event and an estimate of its financial effect or statement that such estimate cannot be made in respect of all material non-adjusting events, where non-disclosure could influence the economic decisions of users taken on the basis of financial statements.

Management is not aware of any other material events which occurred after the reporting date and up to the date of this report.

18 Actual vs Budgets

The budget is approved on a cash basis by functional classification. The approved budget covers the period from 1 April 2021 to 31 March 2022. 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

Management Fees

Budgeted for additional posts that were not filled.

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.

Notes



Notes





**arts, culture,
sports & recreation**

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

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