



**Department of Sport, Arts and Culture
Province of Limpopo
VOTE NO. 10**

ANNUAL REPORT

2020/2021 FINANCIAL YEAR



CONTENTS		PAGE NO:
PART A	GENERAL INFORMATION	4
1	DEPARTMENTAL GENERAL INFORMATION	5
2	LIST OF ABBREVIATIONS/ACRONYMS	6-8
3	FOREWORD BY THE MEC	9-10
4	REPORT OF THE ACCOUNTING OFFICER	11-20
5	STATEMENT OF RESPONSIBILITY AND CONFIRMATION OF ACCURACY FOR THE ANNUAL REPORT	21
6	STRATEGIC OVERVIEW	22
	6.1 Vision	22
	6.2 Mission	22
	6.3 Values	22
7	LEGISLATIVE AND OTHER MANDATES	22-32
8	ORGANISATIONAL STRUCTURE	33
9	ENTITIES REPORTING TO THE MINISTER \MEC	34-36
PART B	PERFORMANCE INFORMATION	37
1	AUDITOR GENERAL'S REPORT: PREDETERMINED OBJECTIVES	38
2.	OVERVIEW OF DEPARTMENTAL PERFORMANCE	38
	2.1 Service Delivery Environment	38-43
	2.2 Service Delivery Improvement Plan	44-48
	2.3 Organisational environment	48-49
	2.4 Key policy developments and legislative changes	50
3	ACHIEVEMENTS OF INSTITUTIONAL IMPACTS AND OUTCOMES	50-51
4	INSTITUTIONAL PROGRAMME PERFORMANCE INFORMATION	52-114
4.1	4.1 Programme 1: Administration	52-59
4.2	4.2 Programme 2: Cultural Affairs	60-79
4.3	4.3 Programme 3: Library and Archives Services	80-90
4.4	4.4 Programme 4: Sport and Recreation	91-114

5.	TRANSFER PAYMENTS	114-116
	5.1 Transfer payment to public entities	114
	5.2 Transfer payments to all organisations other than public entities	114-116
6	CONDITIONAL GRANTS	116
6.1	Conditional grants and earmarked funds paid	116
6.2	Conditional grants and earmarked funds received	116-121
7	DONOR FUNDS	122
7.1	Donor Funds Received	122
8	CAPITAL INVESTMENT	122
8.1	Capital investment, maintenance and asset management plan	123
PART C	GOVERNANCE	124
1	INTRODUCTION	125
2	RISK MANAGEMENT	125-127
3	FRAUD AND CORRUPTION	128
4	MINIMISING CONFLICT OF INTEREST	128
5	CODE OF CONDUCT	129
6	HEALTH SAFETY AND ENVIRONMENT ISSUES	129
7	PORTFOLIO COMMITTEES	130-135
8	SCOPA RESOLUTIONS	136-154
9	PRIOR MODIFICATIONS TO AUDIT REPORTS	154
10	INTERNAL CONTROL UNIT	155
11	INTERNAL AUDIT AND AUDIT COMMITTEES	155-164
12	AUDIT COMMITTEE REPORT	165-168
13	B-BBEE COMPLIANCE PERFORMANCE INFORMATION	169
PART D	HUMAN RESOURCE MANAGEMENT	170
1.	INTRODUCTION	170
2	OVERVIEW OF HUMAN RESOURCES	170
3.	HUMAN RESOURCES OVERSIGHT STATISTICS	171-205
PART E	FINANCIAL INFORMATION	206
1	REPORT OF THE AUDITOR GENERAL	207-214
2	ANNUAL FINANCIAL STATEMENTS	215-397

PART A: GENERAL INFORMATION



1. DEPARTMENT GENERAL INFORMATION

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2. LIST OF ABBREVIATIONS/ACRONYMS

AGSA	Auditor General of South Africa
AO	Accounting Officer
AET	Adult Education and Training
APP	Annual Performance Plan
BAS	Basic Accounting System
BAUD	Barcoded Asset Audit
BBBEE	Broad Based Black Economic Empowerment
CFO	Chief Financial Officer
COVID-19	Coronavirus Disease 2019
COGHSTA	Co-operative Governance, Human Settlement and Traditional Affairs
DPWRI	Department of Public Works, Roads and Infrastructure (DPWRI)
DORA	Division of Revenue Act
DRP	Disaster Recovery Plan
DSAC	Department of Sport, Arts and Culture
EAP	Employee Assistance Programme
EU	European Union
EPWP	Expanded Public Works Programme
EXCO	Executive Council
FY	Financial Year

GNC	Geographic Names Committee
HDI	Historically Disadvantaged Individuals
HCT	HIV Counselling and testing
HIV/AIDS	Human Immunodeficiency Virus, Acquired Immune Deficiency Syndrome
HIV	Human Immunodeficiency Virus
HOD	Head of Department
HRM	Human Resource Management
HOD	Head of Department
ICT	Information Communication Technology
IDT	Independent Development Trust
LACC	Limpopo Arts and Culture Council
LIHRA	Limpopo Heritage Resources Authority
LIS	Library Information Services
MEC	Member of Executive Council
MINMEC	Minister and Members of Executive Council
MPP	Mass Participation Programme
MRM	Moral Regeneration Movement
MEC	Member of Executive Council
MTEF	Medium Term Expenditure Framework
MTSF	Medium Term Strategic Framework
NGO	Non-Governmental Organization
OHS	Occupational Health and Safety

PFMA	Public Finance Management Act
PANSALB	Pan South African Language Board
PLC	Provincial Language Council
PMDS	Performance Management Development System
PPP	Public Private Partnership
PFMA	Public Finance Management Act
RWOPS	Remunerative Work outside Public Service
SMME	Small Medium and Micro Enterprises
SCM	Supply Chain Management
SITA	State Information Technology Agency
SDIP	Service Delivery Improvement Plan
SCM	Supply Chain Management
SALGA	South Africa Local Government Association
SASA	South African Sport Association
SCOPA	Standing Committee on Public Accounts
SLA	Service Level Agreement
SLIMS	SITA Library Information Management System
TR	Treasury Regulations



Thandi Moraka
Member of the Executive Council

3. FOREWORD BY THE MEC

The National Development Plan is our nation's overarching plan that seeks to fulfil the aspirations of the majority of South Africans, and black people. It underpins our developmental endeavors and informs the policies and strategies spearheaded by government. It is the blueprint and programme to build on our achievements, and to decisively confront our challenges, especially the triple threat of poverty, unemployment and inequality. I would like to address each of these as they relate to Sport, Arts and Culture.

In the year preceding the year under review the Department achieved unqualified audit opinion for the first time in almost a decade. The improvement on the audit outcome from a qualified audit opinion to an unqualified audit opinion is a development that needs to be celebrated by all of us. Our word of appreciation goes to the executive and senior management of the department for the improvement on this audit outcome. We commit to sustain this audit opinion and improve to a clean audit in the coming financial year.

The coronavirus has continued to have a negative impact on the sport and creative industry due to various restrictions emanating from well-established and researched alert levels of the National Command Council. This has impacted a lot on athletes and artists as they were unable to make livelihoods and generate income.

The Department has under collected revenue in 2020/21 financial year. The revenue collected in 2020/21 financial year has declined by an accumulated figure of R2.273 million (85%). This is largely due the revenue lost on entrance fees for the annual Mapungubwe Arts Festival. The flagship festival was not held in 2020 due to the devastating COVID-19 and restrictions on mass public gatherings. There were no sales of capital assets in the year under review largely due to

COVID-19 protocols and inability to get auctioneering services in the last quarter of the financial year.

The Department will continue over the Medium-Term Expenditure Framework (MTEF) to invest in technology (virtual platforms) to roll out some key events as part of service delivery to the citizens of Limpopo province. The Department will continue to be innovative, improve the financial control, ensure prudent financial management and take appropriate consequence management where necessary. These are part of the concerted efforts to achieve clean administration. The Department is in a process of developing a Revenue Maximisation Strategy that will relook at the chargeable services offered by the Department in terms of gate takings for Museums and Mapungubwe Arts Festival. All earmarked obsolete and redundant assets will be sold through a public auction in the next financial year.

Finally, word of appreciation goes to the HOD, executive and senior management of the Department for the improvement on this audit outcome. I would also like to appreciate the collective work done by our officials in the department, in an endeavor to serve our communities with the level of commitment and dedication. We commit to sustain this audit opinion and improve to a clean audit in the coming financial year. Words of appreciation also go to prudent men and women in the Portfolio Committee on Sport, Arts and Culture, as led by Hon Caroline Mahasela and her team, our internal audit committee, SCOPA chairperson and members on the rigorous oversight work performed in this department.



Ms. Thandi Moraka MPL

MEC of the Department of Sport, Arts and Culture

Date: 31 May 2021



Mushwana F.P
Acting Head of Department

4. REPORT OF THE ACCOUNTING OFFICER

Overview of the operations of the department:

The Department operated under the scourge of COVID-19 pandemic since the declaration of a National disaster and the measures applied to prevent the spread of the virus. The Department was adversely affected on its vision of “a socially cohesive and active citizenry for sustainable economic growth” through its mission “to champion a socially cohesive and active citizenry through sport, arts, culture and heritage services for sustainable economic growth and development”.

The Department is mandated to coordinate and implement MTSF priority 6 “Social Cohesion and Safer Communities”. In order to achieve this priority, the Department implement various social cohesion and nation building programmes to ensure sharing of common space and services. These interventions include inter-alia, the celebration and commemoration of historic and national significant days viz. Africa day, Freedom Day and Heritage Day. In the 2020/21 the above-mentioned days could not be implemented due to the compliance to the COVID-19 regulations which restricted people gathering, events, conferences etc.

Access to public places like library and information services centers were as well restricted, the 96 libraries spread across the Province were closed as they were identified as may be having a potential super spreader of the pandemic. During level 5 lock down progress on the construction of 4 Libraries was hindered. Vision 2030 of the National Development Plan emphasizes on the use of sport to promote social cohesion, the Department could not organise and implement sport and recreational events to promote a healthy and active citizenry in Limpopo. The School sport

competitions and sport development leagues and tournaments which serve as platforms for the identification of talent, nurturing and development of athletes to compete at national and international sport competitions were not implemented. The Department in collaboration with Active 8 organised a BOOTCAMP which was a platform for identifying talent in soccer.

With regard to unlocking the socio-economic potential of the creative industry in the Province, the Department in collaboration with relevant stakeholders in the industry developed the Creative Industry Strategy for the Province. The strategy will provide the broader strategic direction towards supporting and promoting the creative industry in the Province as a key driver to unleash the potential of Mzansi's Golden Economy.

In order to contribute towards the preservation and promotion of the heritage landscape in the Province, the Department continued to maintain the three museums viz. Dzata, Muti wa VaTsonga and Schoemansdal. Feasibility studies for the three Provincial Liberation routes projects was completed. The feasibility study for D'Nyala museum was put on hold as funds were surrendered for COVID-19 relief.

The Department implemented two significant events during the 2020/21 financial year, which are COVID -19 awareness, Heritage Day Celebration, Provincial Sport Awards, and Miss South Africa welcoming event.

The Department also developed and effectively implemented the Audit Action Plan to address prior year audit findings. Out of 38 Audit findings 37 were successfully implemented and the remaining one on supply chain management (quotation rigging) which is still under investigation.

The Department had a total of 47 annual targets in the original tabled Annual Performance plan and achieved 17%, which is a total of 8 targets. The Revised Annual Performance Plan contained 48 targets and achieved 14.5% which is 7 targets.

The appropriation for the year under review was R 428,479 Million and the actual expenditure was R390,627 Million. The Expenditure per programme is follows:

- Administration-97.2%
- Cultural Affairs- 83.6%
- Library and Archives- 88.3%
- Sport and Recreation- 85.5%

There is still more to be done and the Department will improve on the remaining gaps with the envisaged full complement of executive management in the next financial year. A detailed performance progress report on all planned targets for the current reporting period is contained in

Part-B of the Annual Report.**Overview of the financial results of the department:**

Departmental receipts

Departmental receipts	2020/2021			2019/2018		
	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	291	285	6	1 896	1 913	17
Fines, penalties and forfeits	-	-	-	-	-	-
Interest, dividends and rent on land	-	-	-	-	-	-
Sale of capital assets	200	-	200	-	-	-
Financial transactions in assets and liabilities	121	101	20	239	746	507
Total	612	386	226	2 659	2 659	524

The Department has under collected revenue in 2020/21 financial year. The revenue collected in 2020/21 financial year has declined by an accumulated figure of R2.273 million (85%). This is largely due the revenue lost on entrance fees for the annual Mapungubwe Arts Festival. The flagship festival was not held in 2020 due to the devastating COVID-19 and restrictions on mass public gatherings.

There are two types of revenue tariffs in the Province which are global and Departmental tariffs. They are both subject to annual approval by the Provincial Treasury. Revenue tariffs are determined in conjunction with Provincial Treasury. There is no different policy on revenue tariffs

except for the Provincial Transversal Policy. There are no exceptions on goods and services provided by the Department and no debts were written off during 2020/21 financial year.

The Department is in a process of developing a Revenue Maximisation Strategy that will relink at the chargeable services offered by the Department in terms of gate takings for Museums and Mapungubwe Arts Festival. There were no sales of capital assets in the year under review largely due to COVID-19 protocols and inability to get auctioneering services in the last quarter of the financial year. All earmarked obsolete and redundant assets will be sold through a public auction in the next financial year.

Programme Expenditure

Programme Name	2020/2021			2019/2021		
	Final	Actual	(Over)/ Under	Final	Actual	(Over)/Under
	Appropriation	Expenditure	Expenditure	Appropriation	Expenditure	Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
Administration	179 040	174 124	4 916	173 081	170 020	3 061
Cultural Affairs	48 238	40 337	7 901	71 978	69 352	2 626
Library and Archives Services	149 081	131 626	17 455	184 489	134 422	50 062
Sport and Recreation	52 120	44 540	7 580	98 982	94 564	4 418
Total	428 479	390 627	37 852	530 508	470 341	60 167

The above table depicts the Department's expenditure against the allocated budget for 2019/20 and 2020/21 financial years. The under expenditure has decreased from R60.167 million to R37.852 million over the two financial years. Overall, the Department has spent 91.2% and 88.7% in 2020/21 and 2019/20 financial years respectively. This is a slight improvement from the preceding financial year.

The main causes of the current financial underspending can be summarised as follows: -

Administration

The Department has spent 97.2% of the allocated budget in Administration. The recruitment of new employees in Administration was stopped due to budget constraints under Compensation of Employees Only the CD: Corporate Services and Chief Financial Officer positions have been filled in the fourth quarter of the financial year. Furthermore, programmes such as capacity building programmes, training and development programmes have been affected due to cancellation as a result of COVID-19.

Cultural Affairs

Cultural Affairs has spent 83.6% of the allocated budget of R48.038 million. 50 EPWP workers were hired in Dzata, Schoemansdal and Muti wa VaTsonga and their expenditure has gone through from August and until end of the financial year due to COVID-19 restrictions. Some of the COVID-19 relief fund applicants could not qualify for due non-availability of required documents, this also led to additional under expenditure.

Library and Archives Services

The programme spent 88.3% of the allocated budget. There was a delay in delivering of library materials amounting to R3.5 million was committed and orders were issued and awaiting deliveries on some of the materials. The construction of the four (4) libraries that were planned for completion in 2020/21 however were adversely affected by the national lockdown and related restrictions which led to shortage of building material national wide. The programme also under spent on Compensation of Employees by R6.1 million because of moratorium placed on filling of vacant post other than Executive positions.

Sport and Recreation

The Sport and Recreation programme spent Sport and Recreation 85.5% of the allocated budget. Sport and Recreation have programmes that are mass – based. These programmes were cancelled because of COVID-19 restrictions and most of the budget was reprioritized for the procurement of sport equipment and attire.

Virements/roll overs

The year-end shifts and virements to clear over/under expenditure within the programmes, projects and items were all approved by the Provincial Treasury. Below see below table for detailed breakdown per programme: -

Table 1.1 Within Programme

From			To		
Programme	Economic Classification	Virement R'000	Programme	Economic Classification	Virement R'000
Administration	Goods and Services	256	Administration	Payment for Capital Assets	256
Cultural Affairs	Goods and Services	16	Cultural Affairs	Payment for Capital Assets	16
Library and Archives	Goods and Services	600	Library and Archives	Payment for Capital Assets	600
Total		872			872

Table 1.2 Across Programmes

From			To		
Programme	Economic classification	Virement R'000	Programme	Economic classification	Virement R'000
Sport and Recreation	Transfers and Subsidies	280	Administration	Transfers and Subsidies	80
			Cultural Affairs	Transfers and Subsidies	200
Library and Archives	Compensation of Employees	1 950	Library and Archives	Payment for Capital Assets	1 950
Total		2 230			2 230

Unauthorized Expenditure

The Department efficiently monitored and controlled its spending patterns on monthly basis to ensure the anticipation of unauthorized expenditure, and therefore ensured that there was no unauthorized expenditure incurred at the end of the financial year.

Fruitless and Wasteful Expenditure

The Department incurred fruitless and wasteful expenditure of R953,000 and R1.448 million in relation to interest paid on a litigation matters and subsequent judgements. In terms of the R953,000 recovery processes have been evoked and the matter has been referred to State Attorney for recovery purpose. The remaining balance has been referred to legal services for a recommendation.

Irregular Expenditure

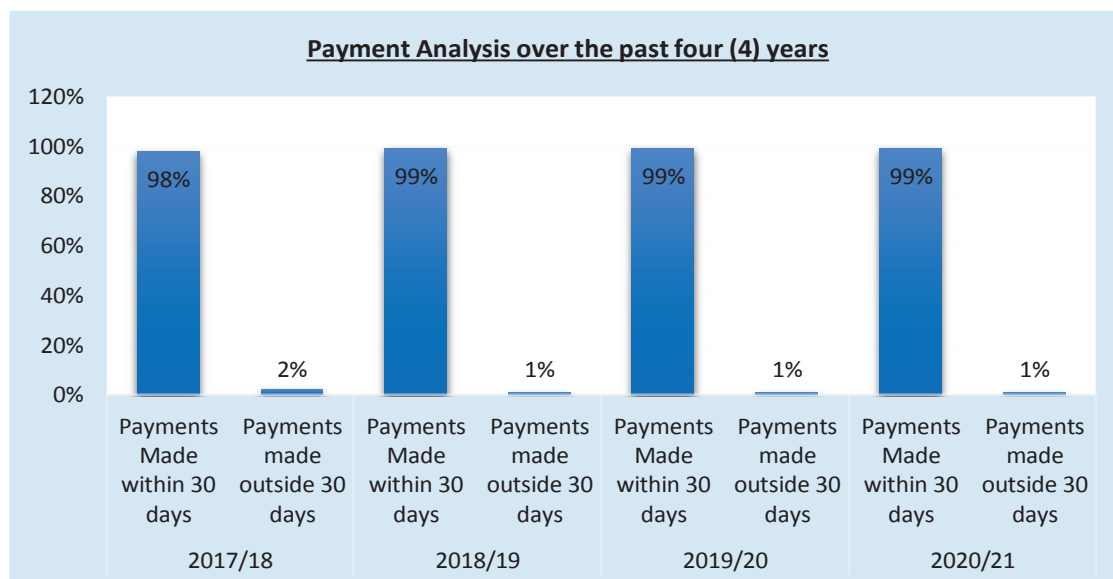
The Department incurred an additional amount of R1.448 million and R2.949 million as a result of a litigation matter in relation to the Nelson Mandela Day celebration in 2011/12 financial year and Mapungubwe Arts Festival in 2017/18 financial year respectively. The accumulated value of irregular expenditure is R51.464 million at year end. The Department has sent an application to the Provincial Treasury to condone irregular expenditure of R39.701 million in line with the provisions of Irregular Expenditure Framework, only R22.451 million was condoned.

Recovery processes have been evoked in relation to the amount of R2.949 million incurred in the current financial year and the matter has been referred to State Attorney.

Payments Statistics for the past four (4) years

The Department's endeavor to ensure absolute compliance with laws and build public confidence, has ensured a continuous improvement in the payment cycle over the past four (4) financial years. This is critical in ensuring efficiency in the delivery of services and ensure sustainability of SMMEs. For the year under review, the Department recorded a 99.4% performance on the percentage of payments of undisputed invoices made within 30 days from receipt of invoice.





Public Private Partnerships

The Department does not have Public Private Partnership (PPP) in operation.

Discontinued key activities / activities to be discontinued

No activities were discontinued during the year under review. The annual Mapungubwe Arts Festival was not held in 2020/21 financial year due to COVID-19 restriction on mass gatherings. As a result of this postponement the Department under collected the Departmental revenue by a margin of R2.2 million.

New or proposed key activities

No new activities were introduced during the year under review. Some of the Departmental projects/programmes such as the celebration of historical and national days will be done through a virtual platform to curb the spread of COVID-19.

Supply Chain Management

The Department did not participate in any unsolicited bid proposals for the financial year under review. There are no new instances of irregular expenditure or other litigations emanating from past contractual obligations.

The Supply Chain Management Unit of the Department is not fully capacitated to handle all functions; however, the roles and functions of the officials are being optimized. Critical positions within SCM have been identified and incorporated in the 2021/22 recruitment plan.

Gifts and Donations received in kind from non-related parties

None

Exemptions and deviations received from the National Treasury

There were no exemptions and deviations from the National Treasury that were received during the financial year.

Events after the reporting date

None

Other

None

Acknowledgements

I would like to extend sincere words of appreciation to the Portfolio Committee for its robust oversight on the performance of the Department, the Audit Committee for its advice and continuous monitoring and evaluation of the Departmental performance, Internal Audit for their continuous assessment of the work of the Department and advice on governance matters, the Sports Confederation for their support in delivering a healthy and active citizenry in Limpopo, the Limpopo Heritage Resources and other statutory and non-statutory bodies who are key in the creative industry of the Province as well as partners in other government spheres and civil society at large.

May I also extend words of appreciation to Team DSAC who without them the Department would not be able to deliver the Sport, Arts and Culture mandate to the people of Limpopo, and finally, I would like to acknowledge the role and support of the MEC, Ms Thandi Moraka for her strategic direction and guidance.

Conclusion

This report presents an account of the Department 's activities and utilisation of resources for the 2020/21 financial year.

Approval and sign off



Accounting Officer

Mr. Mushwana F.P

Date: 31 May 2021

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

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

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

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

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

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

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

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

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

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

Yours faithfully



Accounting Officer

Mushwana F.P

Date: 31 May 2021



6. STRATEGIC OVERVIEW

6.1 Vision

A socially cohesive and active citizenry for sustainable economic growth.

6.2 Mission

To champion a socially cohesive and active citizenry through sport, arts, culture and heritage services for sustainable economic growth and development.

6.3 Values

In delivering its services the Department is guided by the following values:

- Integrity: Doing the right things in private and in public
- Accountability: Taking responsibility for actions and decisions
- Transparency: Being open to scrutiny
- Dedication: Going beyond the call of duty and committing to service excellence
- Innovation: Finding creative solutions
- Team work: Inclusivity in delivery of services.

7. LEGISLATIVE AND OTHER MANDATES

7.1 Acts

The Department of Sport, Arts and Culture is bound by all legislation passed in South Africa; however, the following Acts constitute the most regular dimensions of the legal framework within which it functions.

Act	Purpose
Northern Province Arts and Culture Council Act, No.6 of 2000	The Act establishes the Provincial Arts and Culture Council with an aim to develop and promoting arts and culture to the advantage of the citizens of the province and to advise the MEC on provisioning of financial support to artists, administrators and managers in visual and

Act	Purpose
	performing arts.
Northern Province Language Act of 2000	The Act establishes the Limpopo Province Language Committee which seeks to provide for the determination of official languages in the Province and to regulate and monitor the use of such languages and to establish the provincial Language Committee.
National Language Policy Framework	The policy Framework strongly encourages the utilisation of the indigenous languages as official languages in order to foster and promote national unity. It takes into account the broad acceptance to linguistic diversity, social justice, the principle of equal access to public services and programmers, and respect for language rights. Limpopo Provincial Heritage regulations, No.103 of 2003 The legislation provides for establishment of a provincial heritage resources authority to manage provincial and local heritage resources.
National Heritage Resources Act, 1999	The legislation aims to promote good management of the national estate, and to enable and encourage communities to nurture and conserve their legacy so that it may be bequeathed to future generations. Section 8 (8) 1 identifies the province as a second tier for heritage resource management and local level functions for local authorities. The Act further directs for establishment of provincial and heritage resource authority and for all state departments to maintain and conserve the heritage resources under its control. The Act establishes a Provincial Heritage Resource Authority (PHRA) whose role is to advise the MEC on implementation of the Act at provincial and municipal level; promote systematic identification, recording and assessment of heritage resources and heritage objects forming part of the national estate in a province, as well as promoting and management of heritage resources.
National archives Act,	The Act provides for proper management and care of the records of governmental bodies; the preservation and use of archival heritage.

Act	Purpose
No. 43 of 1996 as amended and Provincial Archive Services Act, No.5 of 2001	
National Sport and Recreation Act, 1998	The Act provides for the Member of Executive Council for Sport and Recreation to provide funding to provincial Federations for provincial and local development.
South African Geographical Names Council Act 118 of 1998	Clause (2) of the Act outlines the object of the Act to be amongst others establishment of Provincial Geographical Names Committees and also set standards and guidelines for local and provincial authorities in their respective areas of jurisdiction. The council thus established work in consultation with provincial governments in identifying existing geographical names in need of revision, and coordinate request for advice on geographical names and standardisation.
National Film and Video Foundation Act 73 of 1997	The Act makes provision for the Premier to designate a member of the executive council who will ensure that the promotion of the film and video industry is effectively done throughout the country and to ensure coordination in the distribution of funds at provincial level.
National Arts Council Act 56 of 1997	The Act makes provision for the Premier to designate a member of the executive council to perform any function entrusted to such member by or under this Act. The responsible member will ensure the promotion of arts more effectively throughout the Republic and to ensure co-ordination in the distribution of funds at provincial level.
Local Government Municipal Structure Act (Act 117 of 1998)	The Act provides that functions for library and museum services now become an exclusive provincial competency.
Pan South African Language Board Act 59 of 1995	The Act seeks to establish a language committee in the province to advise it on any language matter in or affecting the province or any part thereof where no such provincial committee exists or where an

Act	Purpose
	existing provincial committee has jurisdiction only with respect to the official languages of a province.
Safety at Sports and Recreational Events Act, 2010	The Act provides for measures to safe guard and protect the physical well-being and safety of persons and property at sports, recreational, religious, cultural, exhibitional, organizational or similar events held at stadiums or venues along a route are adequately administered and governed.
Disaster Management Act, 2002	The Act provides for an integrated and coordinated disaster management policy in South Africa that focuses on preventing and reducing the risk of disasters, mitigating the severity of disasters, emergency preparedness, rapid and effective response to disasters and post-disaster recovery. It regulates the establishment of national, provincial and municipal disaster management Centre's.

7.2 Bills

Bill	Purpose
Provincial Sport Academies Bill, 2016	To provide for the purpose, application and objects of the Act; to make provision for the establishment and governance of Provincial Sport Academy Commissions; to provide for an interim Provincial Sport Academy Commission; to provide for the functions, powers, staff and funds of the Provincial Sport Academy Commissions; to provide for the monitoring and evaluation of the Academy System and the issuing of prohibition notices; and to provide for matters connected thereto.

7.3 Regulations

Regulation	Purpose
Bidding and Hosting of International Sport and Recreational Events	These promulgated regulations provide for the submission of applications by event organisers subject to complying with

Regulations, 2010	certain procedures in order to obtain authorisation for the bidding and hosting of their events from the Minister. Key responsibility placed upon the Limpopo Department of Sport, Arts and Culture as a result of these regulations is for the Member of the executive council to support in writing an application to host international sport and recreation events where applicable.
Safety at Sport and Recreational Events (SASREA) Regulations, 2015	The regulations ensure that the safety and security of all spectators and sports participants at events at stadiums or other venues in South Africa are adequately nurtured, protected, administered and governed. These responsibilities are subject to amendment until formal promulgation of the regulations.

7.4. Institutional policies and strategies governing the five-year planning period

Policy	Purpose
Agenda 2063	“Agenda 2063 is a strategic framework for the socioeconomic transformation of the continent over the next 50 years. It builds on, and seeks to accelerate the implementation of past and existing continental initiatives for growth and sustainable development. “Agenda 2063 aspire to amongst others realise “An Africa with a strong cultural identity, common heritage, shared values and ethics”.
The United Nations (UN) Sustainable development goals	The Sustainable Development Goals (SDGs) 2030, building on the Millennium Development Goals 2015, were adopted as Global Goals by world leaders on 25 September 2015.

Policy	Purpose
	There are 17 SDGs to end poverty, fight inequality and manage climate change by 2030. Three (3) of the goals namely 16, 3 and 4 relate to the mandate of the Department of Sport, Arts and Culture viz; “promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels”; ensure healthy lives and promote well-being for all at all ages and ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.
National Development Plan	The NDP vision for 2030 stated in Chapter 4 of the Constitution is that “South Africans will be more conscious of the things they have in common than their differences”. In this South Africa: Broad-based knowledge about and support for a set of values shared by all South Africans including the values contained in the Constitution. An inclusive society and economy. Increased interaction between South Africans from different social and racial groups. Strong leadership across society and a mobilised, Active and responsible citizenry.
MTSF	The Medium-Term Strategic Framework (MTSF) serves as framework to guide Government’s Programmes during the electoral mandate period (2020-2025). It is a statement of intent in accordance with the NDP goals over the five-year period. Strategic priorities for the Sport, Arts and Culture sector are contained under Priority 6 “social cohesion and safe communities” of the MTSF. This includes three (3) impact statements that will steer the sector towards Vision 2030. This impact is A diverse, socially cohesive society with a common national identity, achieve economic growth of between 3% and 3.5% by 2024 and implement National Adolescent Sexual and Reproductive Health and Rights

Policy	Purpose
	Framework Strategy by 2024. These are achieved through three outcomes viz; Broad-based knowledge about and support for a set of values shared by all South Africans including the values contained in the Constitution, accelerated inclusive economic growth and Improved Adolescent Sexual and Reproductive Health and Rights. The department contributes directly to outcome on Broad-based knowledge about and support for a set of values shared by all South Africans including the values contained in the Constitution, Accelerated inclusive economic growth.
White Paper on Arts, Culture and Heritage services, 4 June 1996	This White Paper seeks to promote arts, culture, heritage and literature in their own right, as significant and valuable areas of social and human endeavor in them. It spells out the institutional arrangements required to implement a new vision in which they are developed, practiced and celebrated among all our people and it indicates the changes required of existing institutions to assist in this regard. The White Paper identifies distinctively the responsibility of the National Department of Arts and Culture and Provincial and Local authorities as making an impact on economic growth, development and promotion of tourism through provision of infrastructure, human Resource Development, greater access to public funds to support the dissemination of art, the development of markets and audiences, increased funding for arts, culture and heritage and securing the rights and status of artists.
The White Paper on Sport and Recreation for the Republic of South Africa, 2013	The White Paper on Sport and Recreation confers the following responsibilities to the provincial structures of sport, arts and culture sets the vision for “An Active and Winning Nation”. The White Paper highlights the outcome on increased participation in sport and recreation; and improved national and international performances of South

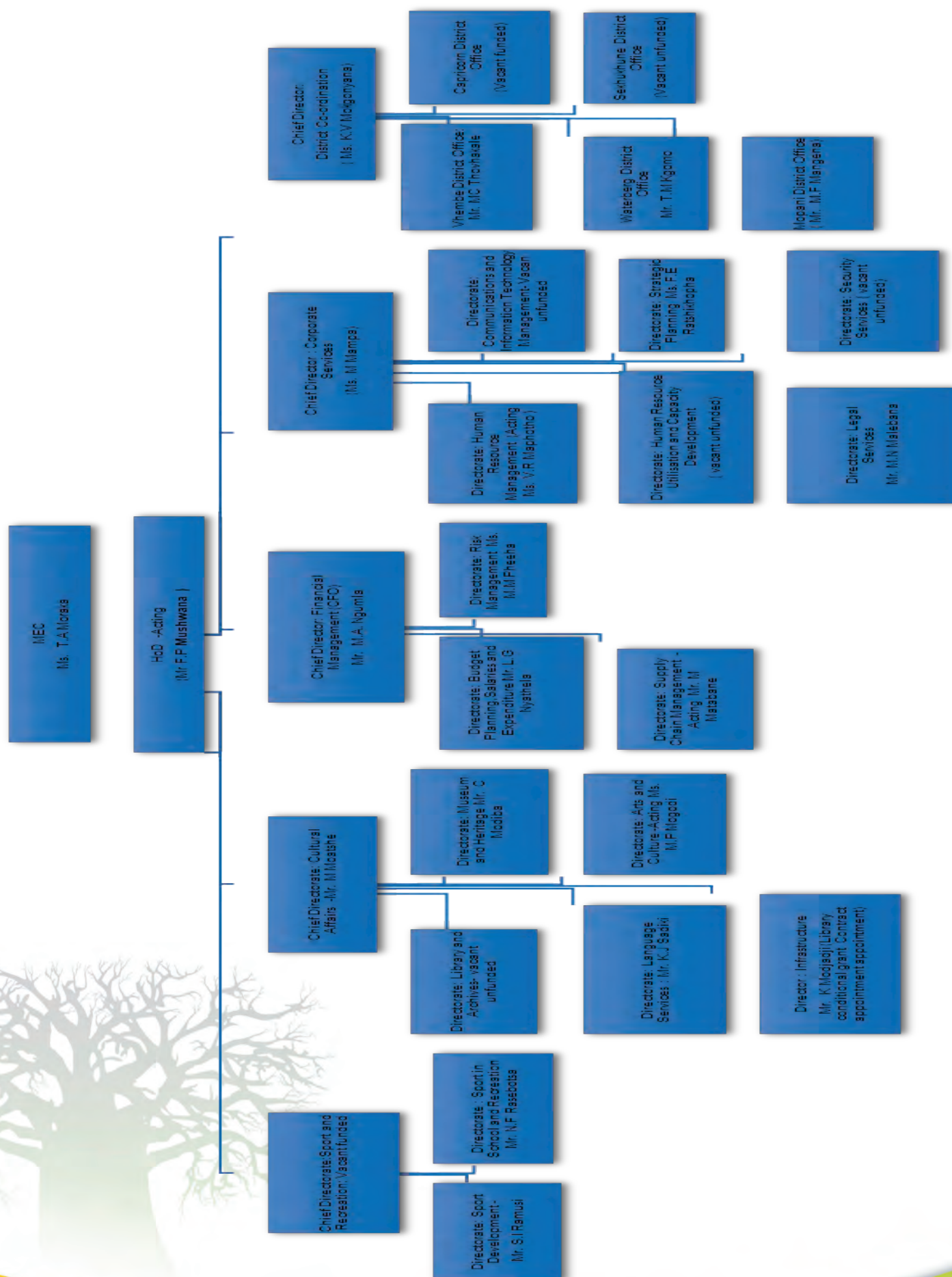
Policy	Purpose
	African athletes. The White Paper acknowledges that the organisation, management and control of provincial sport and recreation is a provincial competence. At the provincial level the Member of the Executive Council (MEC) and the provincial departments of sport and recreation are charged with the responsibility of promulgating legislation that provides norms and standards at local municipal level, developing policies within the context of the national sport and recreation policy, with the principal agents being the provincial federations , implementing and monitoring sport and recreation policies within the provincial framework, developing sport and recreation in the province holistically, building relations with identified stakeholders with a view of developing sport and recreation in the province, assisting and guiding provincial and regional academies in line with national directives with a view of providing support for provincial level athletes and for those national athletes living and training locally.
National Sport and Recreation Plan (NSRP)	The NSRP specifically focuses on the following strategic objectives to assist with broadening the base of sport and recreation in South Africa in order to improve the health and well-being of the nation by providing mass participation opportunities through Active recreation, to maximize access to sport, recreation and physical education in every school in South Africa and to promote participation in sport and recreation by initiating and implementing targeted campaigns.
National Language Policy Framework (February 2003)	This Policy Framework must therefore cater adequately for the harmonisation of language policy at all three levels of government and articulate clear policy positions on the status and use of the indigenous official languages in all nine provinces in South Africa. The framework provides for

Policy	Purpose
	provinces to formulate policies to promote multilingualism in line with the guidelines contained in this Policy Framework
State of the Nation Address, State of the Province address and budget speeches and pronouncements	The Strategic Plan has considered the ruling party manifesto, State of the Province Address and State of the Province Address (SOPA) and the budget speeches made by the Minister and MEC as well as pronouncements by the Minister.
Limpopo Growth and Development Plan	The Provincial Growth and Development Plan (PGDP), aligned with the NDP, provides the framework of Action for Provincial Government towards the 2030 NDP Vision. The plan identifies Ensure social cohesion and strengthen moral regeneration as a priority linked to the MTSF priority 6 "Social Cohesion and Safer Communities". The plan further identifies further priorities which the Department of Sport, Arts and Culture can contribute to indirectly, viz; Transformation and modernization of the economy and transform the tourism industry, modernize and transform public services, promote regional economic integration and transform and revitalize economic and public infrastructure.
Limpopo Provincial Language Policy Framework	The Limpopo Province Languages Act, 2000 (Act No.7 of 2000) provides for the determination of the six official languages and establishes the Limpopo Language Committee. The Act further prescribes the official languages for publications and communication.
Expanded Public Works Programme	The EPWP is a key government initiative, which contributes to Government Policy Priorities in terms of decent work &

Policy	Purpose
(EPWP)	sustainable livelihoods, education, health; rural development; food security & land reform and the fight against crime & corruption. The Environment and Culture Sector (E&C)'s contribution to the EPWP involves employing people to work on projects to improve their local environment. The sector builds South Africa's natural and cultural heritage, and in doing so, dynamically uses this heritage to create both medium- and long-term work and social benefits. The Department uses EPWP for the Environmental and Culture Sector provide an opportunity to utilise public sector funding to reduce and alleviate unemployment
Regulations issued in terms of Section 27(2) of the Disaster Management Act (57/2002) by the Minister of Cooperative Governance and Traditional Affairs and amendments	The Regulations provides for steps necessary to prevent an escalation of the disaster, or to alleviate, contain and minimize the effects of the disaster.
Disaster Management Act: Regulations: Alert level 3 during Coronavirus COVID-19 lockdown	The regulation effective 1 June 2020 provides for: • exercise between the hours of 06h00 to 18h00 provided exercise is not done in organised groups and adheres to health protocols and social distancing measures; • attend a place of worship in the same or another metropolitan area or district within the same province • attendance of school or learning institution, once these are opened • Sports grounds and fields and swimming pools, except for training of professional athletes and professional non -contact sports matches as referred

Policy	Purpose
	to in regulation 37(1)(f); • Prohibit gatherings except at- - a faith -based institution, which is limited to 50 persons or less and a professional non -contact sports match, which may only include players, match officials, journalists and medical and television crew, as per directions issued by the Cabinet member responsible for sport after consultation with the Cabinet member responsible for health. - Closing of sports grounds and fields and swimming pools, except for training of professional athletes and professional non -contact sports matches as referred to in regulation 37(1)(f); - Closing of museums and theatres and cinemas
The Department of Basic Education directions issued in terms of regulation 4(3) of the regulations made under section 27(2) of the Disaster Management Act, 2002 (Act No. 57 of 2002)	The Directives provides for measures regarding the re-opening of schools and measures to address, prevent and combat the spread of COVID -19 in the national department of basic education, all provincial education departments, all education district offices and all schools in the Republic of South Africa. The Directives provides for a phased in return of learners, educators and officials in June, July and August 2020.

8. ORGANISATIONAL STRUCTURE



9. ENTITIES REPORTING TO THE MINISTER/MEC

The information furnished in this section should correlate with information provided elsewhere in the annual report, for example, in the related party transactions disclosure note to the financial statements and the information on the entities.

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

Name of statutory body	Legislative Mandate	Financial Relationship	Nature of Operations
Limpopo Arts and Culture Council	Northern Province Arts and Culture Council Act No.6 of 2000	Financial support for funding of activities	- Provide, and encourage the provision of, opportunities for persons to practice the arts; - Promote the appreciation, understanding and enjoyment of the arts and the general application of the arts in the community; - Foster the expression of a national identity and consciousness by means of the arts; - to uphold and promote the right of any person to freedom in the practice of the arts; - to give the historically disadvantaged such additional help and resources as are required to give them greater access to the arts; - Address historical imbalances in the provision of infrastructure for the promotion of the arts; - Develop and promote the arts and to encourage excellence in regard to these.
Limpopo Language Committee	PANSALB Language Act 59 of 1995	Financial support for funding of activities	- Make recommendations to the MEC and Legislature regarding any proposed existing legislation, practice and policy - Advise the MEC on any other matter in or affecting the Province with regard to the official languages of the Province, especially the previously marginalized indigenous languages commonly used by communities in the Province

Name of statutory body	Legislative Mandate	Financial Relationship	Nature of Operations
Library Board	Provincial Library and Information Services Act, No.7 of 2001	Financial support for funding of activities	- Advise the MEC on the formulation, development and implementation of a provincial policy for library information services (LIS) - Monitor rendering of LIS in terms of the Act and advise the MEC - Advise the MEC on any matter the MEC may refer to the board or which in the opinion of the board shall be brought to the notice of the MEC
Limpopo Heritage Resources Authority	National Heritage Resource Act 25 of 1999	Financial support for funding of activities	- Advise the MEC on the implementation of the Act or relevant provincial or municipal legislation - Management of heritage resources at provincial level
Limpopo Geographic Names Committee	South African geographical Names Act 118 Of 1998	Financial support for funding of activities	- Advising local authorities and working with them in ensuring that they apply the principles of the SAGNC to the names under their jurisdiction. - Make recommendations to the SAGNC on the names of geographical features that fall within its provincial boundaries. It should do preparatory work for the submission of names to the SAGNC, and is responsible for seeing to it that local communities and other stakeholders are adequately consulted. - Liaises with the SAGNC on promoting research and ensuring that unrecorded names are collected.
Limpopo Archives Council	Provincial Archive	Financial support for collection, management	- Provides for proper management and care of the records of governmental bodies; the preservation and use of archival heritage.

Name of statutory body	Legislative Mandate	Financial Relationship	Nature of Operations
	Services Act, No.5 of 2001	and preservation of archival records with enduring value	
Moral Regeneration Committee	The Moral summit, 1998	Financial support for funding of activities	- Implement programmes aimed at combating moral degeneration - Facilitating networking and partnerships Promote local action and commitment from within the various communities of the Province at their various levels of existence and operation



PART B: PERFORMANCE INFORMATION



1. AUDITOR GENERAL'S REPORT: PREDETERMINED OBJECTIVES

The AGSA currently performs certain audit procedures on the performance information to provide reasonable assurance in the form of an audit conclusion. The audit conclusion on the performance against predetermined objectives is included in the report to management, with material findings being reported under the Predetermined Objectives heading in the Report on other legal and regulatory requirements section of the auditor's report.

Refer to page 207 of the Report of the Auditor General, published as Part E: Financial Information.

2. OVERVIEW OF DEPARTMENTAL PERFORMANCE

2.1 Service Delivery Environment

The year 2020-2021 is the first year of the 2020-2025 Strategic Plan and a unique year. The President, Cyril Ramaphosa declared a National State of Disaster in March 2020 and subsequently declared a national lockdown. On the 23rd of April 2020 the President announced that a risk adjusted strategy will be implemented through which government will take a deliberate and cautious approach to the easing of the current lockdown restrictions. Subsequently the lock down was gradually eased from 1 May 2020 together with phased easing of the lockdown restrictions lowering the national alert level to 4 from 5. At this level people were allowed to exercise under strict public health conditions subject to directions issued

The COVID-19 pandemic has socio -economic, health, environmental, and technological impact. The lock down restricted movement of people with the exception of those in essential services such as police, health, fire, army, pharmacies, supermarkets, and transportation. As a result, the Department could not implement plans in the Annual Performance Plan during this period as in terms of the Regulations issued by the Minister of Sport, Arts and Culture.

Directions were issued which prohibited organised activities, recreational facilities, and gyms as well as public gatherings. As majority of the Departmental programmes are mass based and or require mass attendance the Department reviewed its Annual Performance Plan in an effort to respond to the challenges. The efforts were further hindered by subsequent budget cuts. Projects earmarked for 2020-21 linked to targets in the Annual Performance Plan (APP) for 2020/21 and the related revised plan were affected i.e Mapungubwe Arts Festival and Heritage Day.

The lowering of restrictions to level 3 to 1 came as an opportunity for the Department to fast track implementation of programmes. The Department was able to implement some of the projects linked to COVID -19 successfully. The Department could not implement school-based programmes in Sport and Recreation and Arts and Culture as the schools could only open during alert level 3 between June, July and August 2020 provided they have all the COVID-19 essentials in place in terms of the directive issued by the Minister of Basic Education in terms of Regulation 4(3) of the regulations made under the Disaster Management Act, 2002 (act no. 57 of 2002).

Regulations were issued containing measures to be undertaken to contain the spread of the COVID-19 virus. The circular further suspended or postponed until further notice all the school based and non-school based activities that require a gathering of more than 100 learners. Amongst the programmes affected was school athletics and school camps.

Throughout the various levels particularly level three (3) to one (1) [1 June, 17 August and 21 September] between June-September, public gatherings were prohibited and only walking, jogging and cycling permitted, public gatherings prohibited. The Minister of Sport, Arts and Culture further, in July 2020 issued further directions on resumption of contact and non-contact sport. This directed amongst other for a COVID-19 ready Plan for non -contact sport for training and matches and contact sport for training only, which has to be developed within 14 days after the publication of these Directions and be in place prior to resumption of activities. The Department had to liaise with Federations to ensure that all proper protocols are in place a most of the Department programmes are implemented in collaboration with Federations.

This direction further opened libraries; archives; museums; and galleries subject to strict adherence to strict health protocols. The places or premises must be deep -cleaned before opening, and before and after use. The Department as a result managed to deep clean all 96 libraries and provided the required PPE's (96-foot activated dispensers, 120 digital thermometers, 329 visors/shields, 329 sneeze guards, 96 drop boxes for book returns, 30 774 liters of sanitisers and 250 protective masks)

In December 2020, the country experienced a second wave of COVID-19 infections which tightened the measures from an adjusted level 1 to an adjusted level 3 starting on 29 December 2020. The lockdown was lowered from an adjusted level 3 to an adjusted level 1 starting on 1 March 2021. The programmes in Sport and Recreation were affected. As the department is dependent on the Conditional grant for implementation of Sport and Recreation programmes. The necessary processes were followed and funds were channeled with approval to the indicator on "Number of

schools, hubs and clubs provided with equipment and/or attire as per the established norms and standards”.

Programme 2: Cultural Affairs

Arts and Culture

In terms of the National Development Plan, the Department is responsible for leading social cohesion and Nation Building programmes. The Department always plays a critical role in celebrating and commemorating National Historic Days that are inclusive and contributing towards Social Cohesion and Nation Building. The Department also has been hosting National Significant Days such as Freedom Day, Africa Day, Heritage Day while also implementing Flagship Programmes such as Mapungubwe Arts Festival, Ku luma Vukanyi and Marula Cultural Festivals. All the above-mentioned programmes contribute towards the promotion of Social Cohesion and Nation Building. However, due to Covid -19 pandemic the Department did not implement the Flagship Programmes.

For the Year 2020/21 the Department planned to implement projects relating to Celebration of national days, social cohesion programmes, promoting of artists and capacitation, community conversations and dialogues, support creative industries, arts in school projects and community arts centres functional.

The Department could not celebrate Freedom Day and Africa Day as planned due to lockdown. Projects aimed at promoting social cohesion were not implemented i.e Marula Festival, Kuluma Vukanyi and Mapungubwe Arts Festival due to budget as funds were surrendered for COVID-19 relief. However, the Department in its revised APP identified alternate projects that could be implemented in response to COVID-19 pandemic. Subsequently a COVID-19 awareness project was implemented successfully. Through implementation of this projects 60 artists and athletes and were supported.

As South Africa aims to accelerate inclusive economic growth, the Creative and Cultural industry has a much bigger potential to contribute to these outcomes. The Department has been supporting the creative arts sector and continues to contribute to the relief of financial distress of Artists through measures such as the Covid Relief Fund.

The Department implemented a COVID relief project to mitigate the negative economic impact of COVID-19 in the province amongst the sector and 176 people benefitted from this programme.

Through the use of Technology, the Programme Cultural Affairs was able to live stream a programme on COVID-19 awareness project and SATMA awards launch which was hosted in the Province. Further the National Department was able to record and live stream the National Heritage Day celebration.

The Department further collaborated with agencies like the National Youth Development Agency and other organisations to facilitate access to markets by artists alongside the project to create COVID-19 awareness. 55 artists were promoted and 5 projects in the creative industry were supported and 95 artists, including literary artists were capacitated.

Infrastructure projects were affected by the budget cuts as priority was on curbing the spread of the pandemic. The Provincial State Theatre was affected by the budget cuts such that the focus for the year was on planning. To this end the Department has decided to build the Theatre conventionally and requested Provincial treasury to allocate the budget in Phases.

Museum Services

The Department is responsible for Museum and Heritage Services. Museums rely on visitors for existence. COVID-19 and subsequent withdrawal of funding to compensate the artists and sport community for loss of income has had a devastating effect on our institutions as hardly any visitors supported our institutions. This was worse in that many government events such as Kuluma wu Kanyi that are traditionally held at museums were cancelled. However, the lock down gave the department a window of opportunity to upgrade our institutions bring them to an acceptable standard, and also allowed us to plan for the future. The Department decided to promote the three Provincial museums on the virtual platform by developing promotional videos of the museums.

Also relating to this, the Department also looked into ways to memorialise the events that took place between former Presidents De Klerk and Mandela at D’Nyala Nature reserve in the 80’s, and therefore the Department wishes to conduct a feasibility study to develop a museum at D’Nyala in future. The terms of reference are ready for advertising, but currently shortage of funding is preventing us to proceed with this project.

The Department employed 50 people annually on the EPWP programme. In the first quarter the department could not employ any person due to the lockdown, but as from 1 July 54 people were employed due to savings in the first quarter.

Heritage Resource Services

The Museum and Heritage section manages two statutory bodies which is governed by National legislation, and we transfer funds to these bodies annually for them to operate. However, the funding model for these bodies are inadequate for them to operate optimally, as they have no staffing, and or operational budgets, which means that they cannot legally comply with their mandates.

Transfers were done to the LPGNC and LIHRA at a very late stage, as there was a need to strengthen internal control measures. LIHRA will assist the Department with implementation of Provincial Heritage projects and seeing to it that heritage liberation route is completed.

Limpopo also has a rich heritage and cultural diversity and is home of the two World Heritage sites viz; Mapungubwe and Makapan's Valley. The Department is in the process of developing three sites associates with the National Liberation Heritage Route, which is a National project. These sites are the University of Limpopo, Tjate and Tshitangadzimeni. The consultants conducting feasibility studies for the development of these sites, has difficulty in conducting stakeholder engagements in the time of COVID, the final draft reports are in the process of being finalised.

The MEC announced in her budget speech the need for the development of a central Garden of Remembrance in Limpopo, where our heroes and heroines can be honoured. This will also form part of the Liberation Heritage Route project, and currently we are in the process of developing a masterplan to this end.

Language Services

Like other Directorates, Language Services has serious challenges of getting the targeted stakeholders for multilingualism campaigns due to COVID – 19 regulations. Our event of Translation day also has targeted stakeholders that we were not able to meet with. Some of the targeted multilingualism campaigns are linked to programmes of Arts & Culture such as the GOSHA event, Africa Day and Heritage Day celebrations. All the four events are mass based and were not implemented because of COVID – 19 regulations. These are the four events that led to deviation from target of 7 per annum. Support to the LPLC was done virtually as well as the celebrations of Mother Tongue which was done in collaboration with PanSALB and the LPLC.

Programme 3: Library and Archives Services

The Department was construction of four (4) new libraries (Runnymede, Mavalani, Mulamula & Seleteng) that commenced in the previous financial year is in progress. Progress has been minimal due to the rippling effects of Covid-19 Pandemic (shortage of building materials, etc.). The contractors have managed to achieve the following progress: Runnymede – 92%, Mavalani – 67%, Mulamula – 55% & Seleteng – 80%.

The above-mentioned libraries will be completed as follows:

Runnymede library – 92%, planned completion date – 14 May 2021

Mavalani library – 67%, planned completion date – 30 July 2021

Mulamula library – 55%, planned completion date – 30 September 2021

Seleteng library – 80%. planned completion date – 30 June 2021

The Department planned to maintain 16 existing libraries. The libraries were maintained and achieved practical completion. The planning and design of 04 new libraries (Tshaulu, Vleifontein, Makhuduthamaga & Botshabelo) was delayed due to the late appointment of consultants by the implementing agent (DPWRI).

Programme 4: Sport and Recreation

The Sport and Recreation Directorate had planned to implement Sport and Recreation activities in Hubs, clubs, and schools. The planned activities were sport events, provision of equipment and attire and capacity building programmes. Sport activities that had to enhance performance and elite programmes were planned to be implemented by Limpopo Academy of Sport and the five district academies to contribute towards a winning nation.

Funds had to be transferred to Limpopo Sport Confederation to support Provincial and District federations and District Sport confederations. The Sport and Recreation Chief Directorate relies entirely on the funding from the National Department of Sport, Arts and Culture though a conditional grant.

The outbreak of Covid-19 pandemic has massively affected the sport and recreation sector, as a result the Directorate could not meet most of the planned targets, where targets were met it was minimal. The COVID-19 restrictions resulted in the banning of contact and non-contact sports which resulted in the closure of stadia, gyms, fitness centers, academies, parks, sport hubs, recreational

centers which are service delivery points for Sport and Recreation. Participants were not able to actively participate in their regular individual and groups sporting and active recreation activities outside their home.

2.2 Service Delivery Improvement Plan

The department has completed a service delivery improvement plan. The tables below highlight the service delivery plan and the achievements to date.

Main services and standards

Main services	Beneficiaries	Current/actual standard of service	Desired standard of service	Actual achievement
Support of Arts and Culture structures	Librarians Library users Authors Community members	One out of six statutory bodies received the transferred funds in the previous financial year	06 cultural institutions received grant within 3 months (April-June)	3 statutory and non-statutory bodies and one (1) non -statutory bodies were financially supported.
Procurement of library materials	Community members Library users Authors	32 000 materials procured	40 000 materials procured	12 351 library materials were procured

Batho Pele arrangements with beneficiaries (Consultation, access, information, Openness and transparency, Redress, value for money etc.)

Current/actual arrangements	Desired arrangements	Actual achievements
Stakeholders consulted on two (2x) arts and culture activities per year.	2 consultative meetings with arts and culture stakeholders	Three consultative meetings held with arts and culture stakeholders i.e CCIFSA, Limpopo Choral Music Association and Statutory bodies.
Statutory bodies established	Statutory bodies will be met once a year	Statutory bodies were met to discuss plans and collaboration strategies.
Information on operational guidelines, funding models, budget speech and APP provided to structures	Information provided on operational guidelines, funding models, budget speech, APP provided to structures	Budget speech was presented virtually. Projects linked to APP were presented to Municipalities.
Information brochures developed for services rendered in the form of service standards, citizen reports, budget speech and statement of commitment.	Information brochures developed for services rendered in the form of service standards, citizen reports, budget speech and statement of commitment.	Citizen report published, Service standards developed and monitored. Budget speech prepared.
Registered complaints are resolved within 30 days	Registered complaints will be addressed within 2 weeks	No formal complaints received relating to library materials and support to structures
Compliance and adherence to Treasury Regulation	Compliance and adherence to Treasury Regulations	Books acquired in compliance to Treasury Regulations. Funds were only transferred when regulatory requirements were met.
	Budget spent aligned to achieved targets	Budget spending is aligned to targets achieved.

Service delivery information tool

Current/actual information tools	Desired information tools	Actual achievements
Exhibitions	Exhibitions	Arts and Culture held Heritage and Freedom Day cultural exhibition which was captured digitally, during the pre-recording of both events activities, exhibitions were also held.
Radio talks	Radio talks	Radio talks took place as follows; The Department launched the Provincial Arts and Culture Relief Fund on radio-SABC Combo. MEC Moraka was interviewed regarding Heritage Day
Citizen report and service standards	Citizen report and service standards	Citizen report published
Strategic and annual performance plan	Strategic and annual performance plan	Strategic Plan and Annual Performance Plan published
Meetings	Meetings	Meetings were held with stakeholders, including Boxing South Africa, Limpopo Choral Music Association, CCIFSA and Statutory bodies to discuss Department plans, COVID-19 relief and Creative

Current/actual information tools	Desired information tools	Actual achievements
Flyers, banners & booklets	Flyers, banners & booklets	Banners to popularise and promote the new Vision and Mission were procured and distributed to all the five (5) district offices and for head office which are utilised during events to brand the department. 60 electronic flyers and video clips with various messages in different languages were produced for Provincial Sport, Arts and Culture Relief Fund (for the launch, during and post), Freedom Day, Heritage Day.
Annual report	Annual report	Annual Report published and submitted to places of legal deposits and
Newsletters	Newsletters	Special edition of Mapungubwe Newsletter was published.
Performance reports	Performance reports	Quarterly performance reports compiled and submitted to oversight bodies.
Website	Website	Website is updated through SITA on weekly basis. The website is utilised to communicate departmental plans, report the implemented activities and programmes.

Complaint's mechanism

Current/actual complaints mechanism	Desired complaints mechanism	Actual achievements
Registered complaints are resolved within 30 days	Registered complaints address within two weeks	Seven (7) complaints were received and could not be addressed within two weeks as investigation`s were finalised
Suggestion boxes monitored on a monthly basis	Suggestion boxes monitored on a monthly basis	Only suggestion box at head office was monitored and there were no complaints.

2.3 Organisational environment

The Department is mandated to deliver Sport, Arts and Culture services. The delivery of quality services requires provision of strategic leadership. The Department was able to fill key executive management positions namely Chief Financial Officer and Chief Director Corporate Services. Further, the Department managed through the Office of the Premier to advertise the position of the Head of Department which was vacated in April 2021. The Office of the Premier has seconded an Acting HOD from the Provincial Treasury for a period of 6 months, while the process of filling the position is proceeding. This will ensure strategic leadership and strengthen governance in the Department.

COVID-19 remains a challenge requiring intervention by all sectors of the society including public administration. The Department in response to the guidelines issued by the DPSA and Department of Labour on ensuring health and safety appointed a COVID-19 champion, established a COVID-19 steering committee, developed COVID-19 return to work protocol and amend the SHERQ policy. Further the Department assigned the responsibility for COVIDI -19 responsiveness to the OHS committee. Further, compliance to health protocols was monitored on a weekly basis and reporting submitted to relevant authorities. The Department is doing its best to ensure that COVID-19 health and safety protocols are followed at all times, including observance of guidelines as determined by the National Department of Health and the Department of Labour.

Technology is advancing at a rapid pace. The Department had to adapt its approach to ensure that employees are able to perform from home. The use of technology has allowed employees to work from home and the Department to live stream programmes, artists to livestream their services and training institutions to offer training virtually.

COVID-19 remains a challenge as most sport, culture and recreation activities are under lockdown but the Department is utilizing virtual strategies where possible to continue with the delivery of training programmes. Through there are challenges regarding connectivity in some institutions the Department have arrangements in place to address such challenges when they arise through the office of the GITO. The Department is taking advantage of these to ensure that employees attend meetings, trainings and engage with stakeholders.

The Department is concerned about under spending on library services and human resources recruitment processes and Sport and Recreation. The Department anticipated to spend 100 percent of the budget and has spent 91.2% resulting in an underspending of 8.8%. The Department engaged the implementing agents and the time lines have been adjusted. It is anticipated that some of the projects will be completed in the 2021 financial year. The Department will further strengthen the SCM unit to ensure that there is the requisite capacity to enable the Department to perform accordingly.

The Department is funded from both equitable share and conditional grants. The main appropriation was R524.8 million in 2020/21, and it was subsequently cut by R96.4 (18.4%) million resulting to an adjusted appropriation of R428.4 million. The budget cuts on equitable share were directed at ensuring Government has sufficient financial resources to fight the spread of COVID-19 at Provincial level, whilst the cuts on conditional grants were triggered by restrictions on mass public gatherings which had an adverse impact on the implementation of some of the Departmental mass participation programs and projects. The Department will continue to improve the control environment with a view of minimizing instances of non-compliance with laws and regulations.

The Department has revised its Monitoring and Evaluation Plan and have developed Standard Operating Procedures. This will strengthen monitoring mechanisms and ensure accountability for performance.

2.4 Key policy developments and legislative changes

There were no key policy changes during the period under review or 2020-21 financial year.

3. ACHIEVEMENT OF INSTITUTIONAL IMPACTS AND OUTCOMES

The Department impact statement contained in the Strategic Plan 2020-2025

Impact statement: A socially cohesive, active and united province by 2030

- Outcomes:**
- Good governance
 - Increased participation in social cohesion programmes
 - Improved access to library and information services
 - Increased participation in sport and recreation

The Department has revised the five-year targets for the outcomes indicated in the table below:

MTSF priority	Social cohesion and safer communities			
Outcome	Outcome indicators	Baseline	Revised year target	Five-
Increased participation in social cohesion programmes.	Number of participants in social cohesion programmes.	3994	6 301	
Increased participation in sport and recreation	Number of people actively participating in organised sport and active recreation events	367 218	685 460	

Significant achievements with regard to the contribution toward the 2019-24 Medium Term Strategic Framework and Provincial Growth and Development Strategy

Outcome: Good governance

The Department has set a five -year target of achieving clean audit. The Department has achieved an unqualified audit opinion during the 1st year of the five years.

Outcome: Increased participation in social cohesion programmes (Progress against target of 6 301 from baseline of 3 994)

The Department has achieved % (4.2%) towards the five -year target of 6 301.

Outcome: Improved access to library and information services (Target of 8). There is no progress regarding this target.

Outcome: Increased participation in sport and recreation (Progress from 367 218 baseline to 685 460). The Department has achieved 0,5% (3 159) towards the five-year target of 685 460.



4. INSTITUTIONAL PROGRAMME PERFORMANCE INFORMATION

4.1 Programme 1: Administration

4.1.1 Purpose:

To conduct the overall management and administrative support of the department.

4.1.2 Sub- programmes:

The programme has the following sub-programmes:

- Office of the MEC
- Corporate Services

4.1.3 Outcome: Good Governance

4.1.4 Outcomes, outputs, output indicators, targets and actual achievements

Table 2.4.4.1: Report against the originally tabled Annual Performance Plan until date of re-tabling

Programme / Sub-programme: Administration									
Outcome	Output	Output indicator	Audited actual performance 2018/2019	Audited actual performance 2019/2020	Planned annual target 2020/2021	*Actual achievement 2020/2021 until date of re-tabling	Deviation from planned target to actual achievement 2020/2021	Reasons for deviations	Reasons for revisions to the outputs / output indicators / annual targets
Good governance	Achieve favourable audit outcome	Percentage of allocated budget spent	93%	88.7%	100% (R524 882 000)	44%	-56%	Cancellation and re-scheduling of programmes and projects due to COVID-19 restrictions.	None
	Improve financial governance	Number of top nine risks implemented	10	9	9	9	0	None	None
	Improve financial governance	Percentage of valid invoices paid within 30 days	Not measured	99.93%	100%	99%	-1%	Technical errors in the system.	None
	Develop capacity	Number of skills	13	14	10	6	-4	Responses to bid were	None

Programme / Sub-programme: Administration									
Outcome	Output	Output indicator	Audited actual performance 2018/2019	Audited actual performance 2019/2020	Planned annual target 2020/2021	*Actual achievement 2020/2021 until date of re-tabling	Deviation from planned target to actual achievement 2020/2021	Reasons for deviations	Reasons for revisions to the outputs / output indicators / annual targets
		development interventions implemented						received from Non accredited service providers and reprioritisation to fund internal bursaries.	
		Number of capacity building programmes implemented	3	3	2	2	0	None	None
	Healthy and productive workforce	Number of employee health and wellness programmes	Not measured	5	6	3	-3	Health and wellness interventions not conducted due to COVID-	None

Programme / Sub-programme: Administration									
Outcome	Output	Output indicator	Audited actual performance 2018/2019	Audited actual performance 2019/2020	Planned annual target 2020/2021	*Actual achievement 2020/2021 until date of re-tableting	Deviation from planned target to actual achievement 2020/2021	Reasons for deviations	Reasons for revisions to the outputs / output indicators / annual targets
		implemented						19.	

Table 2.4.4.2: Report against the re-tabled Annual Performance Plan

Programme / Sub-programme: Administration									
Outcome	Output	Output Indicator	Audited Actual Performance 2018/2019	Audited Actual Performance 2019/2020	Planned Annual Target 2020/2021	Actual Achievement 2020/2021	Deviation from planned target to Actual Achievement 2020/2021	Reasons for deviations	
Good governance	Achieve favourable audit outcome	Percentage of allocated budget spent	93%	88.7%	100% (R409 252 000)	91.2% (R390 651 000)	-8.8%	The programmes were affected by COVID-19 restrictions. Moratorium on filling vacant posts Additional funding received as a roll over	

Programme / Sub-programme: Administration								
Outcome	Output	Output Indicator	Audited Actual Performance 2018/2019	Audited Actual Performance 2019/2020	Planned Annual Target 2020/2021	Actual Achievement 2020/2021	Deviation from planned target to Actual Achievement 2020/2021	Reasons for deviations
								during the second adjustment increased the budget.
		Number of top nine risks implemented	10	9	9	9	0	None
	Improve financial governance	Percentage of valid invoices paid within 30 days	Not measured	100%	100%	99,4	-0,6	Incorrect banking details from the service providers and suppliers not tax compliant and blocked on Central Supplier Database.
	Develop capacity	Number of skills development interventions implemented	13	14	10	17	7	More interventions implemented due to free online courses offered by National School of Governance

Programme / Sub-programme: Administration								
Outcome	Output	Output Indicator	Audited Actual Performance 2018/2019	Audited Actual Performance 2019/2020	Planned Annual Target 2020/2021	Actual Achievement 2020/2021	Deviation from planned target to Actual Achievement 2020/2021	Reasons for deviations
		Number of capacity building programmes implemented	3	3	2	2	0	None
	Healthy and productive workforce	Number of employee health and wellness programmes implemented	Not measured	5	6	7	1	Unanticipated internal request

Strategy to overcome areas of under performance

- The Department will continue to be innovative in a concerted effort to achieve 100% compliance.
- The Department will fill vacant funded posts within a period of six months of being vacant.
- Finalise the recruitment plan and submit for approval in March yearly.

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

- There are no standardised output and or indicators for the sectors.

Reporting on the Institutional Response to the COVID-19 Pandemic**Table: Progress on Institutional Response to the COVID-19 Pandemic**

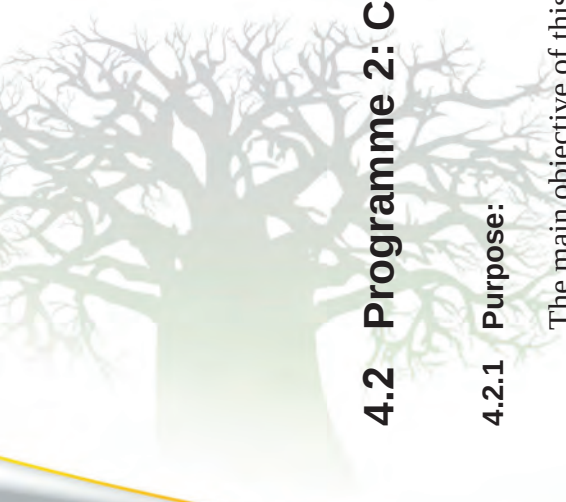
Budget Programme	Intervention	Geographic location	No. of beneficiaries	Disaggregation of Beneficiaries	Total budget allocation per intervention (R'000)	Budget spent per intervention	Contribution to the Outputs in the APP (where applicable)	Immediate outcomes
Programme 1: Administration	Provisioning of PPE's	Provincial and districts	459 employees	N/a	2 609	1 161	None	Curb spread of the COVID-19 virus
	Disinfection and deep cleaning of offices	Provincial and districts	11 offices	N/a	1 000	208	None	

Linking performance with budgets

The Department has spent 97.2% of the allocated budget. The recruitment of new employees in Administration has been stopped due to budget constraints under Compensation of Employees Only the CD: Corporate Services and Chief Financial Officer positions have been filled in the fourth quarter of the financial year. Furthermore, programmes such as capacity building programmes, training and development programmes have been affected due to cancellation as a result of COVID-19.

Sub-programme expenditure

Sub- Programme Name	2020/2021			2019/2020		
	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
MEC's Office	6,363	5,949	414	8,277	7,967	310
Corporate Services	170,699	166,197	4,502	166,782	164,031	2,751
Total	177,062	172,146	4,916	175,059	171,998	3,061



4.2 Programme 2: Cultural Affairs

4.2.1 Purpose:

The main objective of this programme is to promote culture, conserve and manage the cultural, historical assets and resources of the province by rendering various services.

4.2.2 Sub- programmes

The programme consists of the following sub-programmes:

- Management
- Arts and Culture
- Museum Services
- Heritage Resource Services
- Language services

4.2.3 Outcomes: Increased participation in social cohesion programmes

4.2.4. Outcomes, outputs, output indicators, targets and actual achievements

Table 2.4.4.1: Report against the originally tabled Annual Performance Plan until date of re-tabling

Programme: Cultural Affairs									
Outcome	Output	Output indicator	Audited actual performance 2018/2019	Audited actual performance 2019/2020	Planned annual target 2020/2021	*Actual achievement 2020/2021 until date of re-tabling	Deviation from planned target to actual achievement 2020/2021	Reasons for deviations	Reasons for revisions to the outputs / output indicators / annual targets
Sub-programme: Arts and Culture									
Increased participation in social cohesion programmes.	National days celebration on intercultural basis.	Number of national days hosted.	3	3	3	1	-2	Freedom Day and Africa day not celebrated due to COVID-19 pandemic and nationwide lockdown.	None
	Sharing of public spaces	Number of social cohesion and	3	4	3	0	-3	Kuluma vukanyi ,Marula	None

Programme: Cultural Affairs									
Outcome	Output	Output indicator	Audited actual performance 2018/2019	Audited actual performance 2019/2020	Planned annual target 2020/2021	*Actual achievement 2020/2021 until date of re-tabling	Deviation from planned target to actual achievement 2020/2021	Reasons for deviations	Reasons for revisions to the outputs / output indicators / annual targets
	across race and class.	nation building programmes organised.						festival and Mapungubwe Arts Festival not implemented due to COVID-19 restrictions.	
	Implement the community conversations /dialogue programme.	Number of community conversations held to foster social interaction.	Not Measured	5	8	0	-8	COVID-19 pandemic restricting movement.	None
	Institutional support	Number of statutory and non-statutory	Not measured	Not measured	6	0	-6	Required documentation not submitted	None

Programme: Cultural Affairs									
Outcome	Output	Output indicator	Audited actual performance 2018/2019	Audited actual performance 2019/2020	Planned annual target 2020/2021	*Actual achievement 2020/2021 until date of re-tableing	Deviation from planned target to actual achievement 2020/2021	Reasons for deviations	Reasons for revisions to the outputs / output indicators / annual targets
		bodies supported						and term of office has expired for three structures.	
	Building capabilities.	Number of practitioners benefiting from capacity building opportunities	Not measured	Not measured	1 100	29	-1 071	COVID-19 pandemic and nationwide lockdown.	Budget cuts and COVID-19 restrictions
	Contribute to economic growth of the South African economy.	Number of artists promoted.	388	1 099	1 000	55	-945	COVID-19 pandemic and nationwide lockdown.	Budget cuts and COVID-19 restrictions

Programme: Cultural Affairs									
Outcome	Output	Output indicator	Audited actual performance 2018/2019	Audited actual performance 2019/2020	Planned annual target 2020/2021	*Actual achievement 2020/2021 until date of re-tabling	Deviation from planned target to actual achievement 2020/2021	Reasons for deviations	Reasons for revisions to the outputs / output indicators / annual targets
	Support the creative industries.	Number of projects in the creative industries supported.	Not measured	Not measured	8	1	-7	Extension of national state of disaster restricted movement and limited the number of people attending gatherings.	None
		Number of artists placed in schools per year.	Not measured	Not measured	5	0	-5	COVID-19 regulations.	None
		Number of Community Arts	Not measured	Not measured	5	0	-5	The extension of the national	None

Programme: Cultural Affairs									
Outcome	Output	Output indicator	Audited actual performance 2018/2019	Audited actual performance 2019/2020	Planned annual target 2020/2021	*Actual achievement 2020/2021 until date of re-tabling	Deviation from planned target to actual achievement 2020/2021	Reasons for deviations	Reasons for revisions to the outputs / output indicators / annual targets
		Development Programmes implemented						state of disaster restricted movement and limited the number of people attending gathering.	
Sub-programme: Museum Services									
Increased participation in social cohesion programmes.	Provincial museum infrastructure upgrades and maintenance.	Number of provincial museums infrastructure upgraded and maintained.	3	3	3	0	-3	Lock-down and COVID-19 restrictions.	None
	New	Number of feasibility	Not measured	0	1	0	-1	Bid was put on hold due	None

Programme: Cultural Affairs									
Outcome	Output	Output indicator	Audited actual performance 2018/2019	Audited actual performance 2019/2020	Planned annual target 2020/2021	*Actual achievement 2020/2021 until date of re-tabling	Deviation from planned target to actual achievement 2020/2021	Reasons for deviations	Reasons for revisions to the outputs / output indicators / annual targets
	museum infrastructure developed.	studies conducted						to budget cuts.	
	Job opportunities create through arts, culture and heritage infrastructure programmes.	Number of job opportunities created through arts, culture and heritage programmes.	50	50	294	54	-240	COVID-19 restrictions and budget cuts.	Budget cuts
Sub-programme: Heritage Resource Services									
Increased participation in social cohesion	Promotion of national identity	Number of public awareness activations	Not measured	Not measured	2	0	-2	Budget cuts and restrictions on the	None

Programme: Cultural Affairs									
Outcome	Output	Output indicator	Audited actual performance 2018/2019	Audited actual performance 2019/2020	Planned annual target 2020/2021	*Actual achievement 2020/2021 until date of <u>re-tabling</u>	Deviation from planned target to actual achievement 2020/2021	Reasons for deviations	Reasons for revisions to the outputs / output indicators / annual targets
programmes.	utilising the flag at national days, major cultural and sporting events in schools, the Monument Flag Project and “I am the Flag Campaign”.	on the “I am the flag campaign” .						number of people attending gatherings.	
	Development and management	Number of Provincial Resistance and Liberation	Not measured	Not measured	3	3	0	None	None

Programme: Cultural Affairs									
Outcome	Output	Output indicator	Audited actual performance 2018/2019	Audited actual performance 2019/2020	Planned annual target 2020/2021	*Actual achievement 2020/2021 until date of re-tabling	Deviation from planned target to actual achievement 2020/2021	Reasons for deviations	Reasons for revisions to the outputs / output indicators / annual targets
	of Resistance Liberation Heritage	Heritage Route (RLHR) sites developed and managed.							
	Honoring people which contribute towards the promotion and conservation of heritage.	Number of recognition and honouring events	Not measured	Not measured	1	0	-1	The National Heritage Council cancelled the GOSHA awards due to regulatory reasons.	None
Sub-programme: Language services									
Increased participation	Promote	Number of	14	15	7	3	-4	Due to COVID-19	None

Programme: Cultural Affairs									
Outcome	Output	Output indicator	Audited actual performance 2018/2019	Audited actual performance 2019/2020	Planned annual target 2020/2021	*Actual achievement 2020/2021 until date of re-tabling	Deviation from planned target to actual achievement 2020/2021	Reasons for deviations	Reasons for revisions to the outputs / output indicators / annual targets
in social cohesion programmes.	indigenous languages	multilingualism promotion campaigns hosted						regulations, campaigns were not implemented	
	Promotion and development of official languages	% of documents received that are translated and edited	Not measured	Not measured	100%	100%	0	None	None

Table 2.4.4.2: Report against the re-tabled Annual Performance Plan

Programme: Cultural Affairs									
Outcome	Output	Output Indicator	Audited Actual Performance 2018/2019	Audited Actual Performance 2019/2020	Planned Annual Target 2020/2021	Actual Achievement 2020/2021	Deviation from planned target to Actual Achievement 2020/2021	Reasons for deviations	
Sub-programme : Arts and Culture									
Increased participation in social cohesion programme	National days celebrated on intercultural basis	Number of national days hosted	3	3	3	2	-1	One event not hosted due to further budget cuts and alert level 4 restrictions	
	Sharing of public spaces across race and class	Number of social cohesion and nation building programmes organised	3	4	3	1	-2	Planned events not implemented due to COVID-19 restrictions.	
	Implement community conversation	Number of community conversation /	Not Measured	5	8	3	-5	Unavailability of stakeholders	

Programme: Cultural Affairs								
Outcome	Output	Output Indicator	Audited Actual Performance 2018/2019	Audited Actual Performance 2019/2020	Planned Annual Target 2020/2021	Actual Achievement 2020/2021	Deviation from planned target to Actual Achievement 2020/2021	Reasons for deviations
	n dialogue programmes	dialogues held to foster social interactions						
	Institutional support	Number of statutory and non-statutory bodies supported	Not measured	Not measured	6	3	-3	Appointment process not yet finalised for Limpopo Arts and Culture Council, Provincial Library Board and Provincial language Committee requested to utilise funds from within the Department.
	Building capacity	Number of practitioners benefiting from capacity building opportunities	388	1 099	200	94	-106	Programmes could not be implemented as planned due to budgetary constraints
	Contribute	Number of	Not measured	Not measured	100	55	-45	Programmes could not

Programme: Cultural Affairs								
Outcome	Output	Output Indicator	Audited Actual Performance 2018/2019	Audited Actual Performance 2019/2020	Planned Annual Target 2020/2021	Actual Achievement 2020/2021	Deviation from planned target to Actual Achievement 2020/2021	Reasons for deviations
to economic growth of South African economy	Support the creative industries	artists promoted through COVID-19						be implemented as planned due to budgetary constraints
		Number of projects in the creative industries supported	Not measured	Not measured	8	3	-5	The anticipated events did not take place due to COVID-19 regulations
		Number of artists placed in school per year	Not measured	Not measured	5	0	-5	Target not achieved due to COVID-19 regulations
		Number of community Arts Development programmes	Not measured	Not measured	5	0	-5	The extension of the national state of disaster restricted movement and limited the number of people

Programme: Cultural Affairs								
Outcome	Output	Output Indicator	Audited Actual Performance 2018/2019	Audited Actual Performance 2019/2020	Planned Annual Target 2020/2021	Actual Achievement 2020/2021	Deviation from planned target to Actual Achievement 2020/2021	Reasons for deviations
		implemented						attending gatherings
Sub-programme: Museum Services								
Increased participation in social cohesion programmes	Provincial museums upgrades and maintenance	Number of provincial museums infrastructure upgraded and maintained	3	3	3	3	0	None
	New museum infrastructure developed	Number of feasibility studies conducted	Not measured	0	1	0	-1	The Bid for the feasibility study at D'Nyala has been put on hold due to shortage of funds
	Job opportunities created through	Number of job opportunities created through arts, culture and	50	50	50	56	6	More job opportunities created due to the savings that were incurred during level 5

Programme: Cultural Affairs								
Outcome	Output	Output Indicator	Audited Actual Performance 2018/2019	Audited Actual Performance 2019/2020	Planned Annual Target 2020/2021	Actual Achievement 2020/2021	Deviation from planned target to Actual Achievement 2020/2021	Reasons for deviations
	arts, heritage and infrastructure programmes	heritage programmes						COVID-19 lockdown
Sub-programme : Heritage Resource Services								
Increased participation in social cohesion programmes	Promotion of national identity utilizing flags at national days, major cultural and sporting	Number of public awareness activations on the "I am the flag campaign"	Not measured	Not measured	2	0	-2	Budget surrendered for COVID-19 relief fund

Programme: Cultural Affairs									
Outcome	Output	Output Indicator	Audited Actual Performance 2018/2019	Audited Actual Performance 2019/2020	Planned Annual Target 2020/2021	Actual Achievement 2020/2021	Deviation from planned target to Actual Achievement 2020/2021	Reasons for deviations	
	events in schools, the monument flag project and I am the Flag campaign								
	Development and management of liberation heritage	Number of Provincial Resistance and Liberation Heritage Route (RLHR) sites developed and managed	Not measured	Not measured	3	3	0	None	
	Honoring people which contributed	Number of recognition and honouring	Not measured	Not measured	1	0	-1	The National Heritage Council cancelled the GOSHA awards due to regulatory reasons.	

Programme: Cultural Affairs								
Outcome	Output	Output Indicator	Audited Actual Performance 2018/2019	Audited Actual Performance 2019/2020	Planned Annual Target 2020/2021	Actual Achievement 2020/2021	Deviation from planned target to Actual Achievement 2020/2021	Reasons for deviations
	towards the promotion and preservation of heritage	events						
Sub-programme: Language Services								
Increased participation in social cohesion programmes	Promote indigenous languages	Number of multilingualism promotion campaigns hosted	14	15	7	3	-4	Unavailability of stakeholders due to COVID-19 pandemic
	Promotion and development of official languages	Percentage of documents received that are translated and edited	Not measured	Not measured	100%	100%	0	None

Strategy to overcome areas of under performance

- Utilise virtual platform for celebration of events and support projects in the creative industry
- Implement events at a small scale in compliance to Disaster management Regulations
- Collaboration with sector departments and organisations in the arts and culture sector on implementation of projects
- Collaborate with the National Department on the implementation of Arts in School project
- Engage local Municipalities to make available unused infrastructure to serve as Community Arts Centres
- Finalise appointment of statutory bodies to enable transfer of funds
- Carry over projects i.e Feasibility study for D`Nyala Museum to the next financial year and solicit funding from the national Department of Sport, Arts and Culture
- Integrate “ I am the flag project” with the young patriot programme
- Integration of multilingualism in other departmental programmes

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

The sector standardised outputs for indicators listed below are included in the Annual Report.

- Number of community conversation / dialogues held to foster social interaction

- Number of artists placed in school per year
- Number of public awareness activations on the “I am the flag campaign”
- Number of Provincial Resistance and Liberation Heritage Route sites developed and managed
- Number of job opportunities created through Arts, Culture and Heritage programmes
- Number of practitioners benefiting from capacity building opportunities

Reporting on the Institutional Response to the COVID-19 Pandemic

Table: Progress on Institutional Response to the COVID-19 Pandemic

Budget Programme	Intervention	Geographic location	No. of beneficiaries	Disaggregation of beneficiaries	Total budget allocation per intervention (R'000)	Budget spent per intervention	Contribution to the Outputs in the APP	Immediate outcomes
Programme 2: Cultural Affairs	COVID-19 relief programme	Provincial and districts	176	Not applicable	3,600	2, 128	Covid-19 relief fund	Mitigate the economic impact of coronavirus
	COVID-19 awareness	Provincial and districts	60	60	500	498	Contribute to economic growth of the	Curb the spread of COVID
							South African economy	virus

4.2.5 Linking performance with budgets

50 EPWP workers were hired in Dzata, Schoemansdal and Muti wa VaTsonga and their expenditure has gone through from August and until end of the financial year due to COVID-19 restrictions. Some of the COVID-19 relief fund applicants could not qualify for due non-availability of required documents, this also led to additional under expenditure.

4.2.5.1 Sub-programme expenditure

Sub- Programme Name	2020/2021			2019/2020		
	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
Management	1,781	1,677	104	886	879	7
Arts and Culture	20,107	14,855	5,252	39,664	38,123	1,541
Museum and Heritage Resource Services	18,019	15,067	2,952	20,898	20,174	724
Language Services	8,331	8,738	(407)	10,530	10,176	354
Total	48,238	40,337	7,901	71,978	69,352	2,626



4.3 Programme 3: Library and Archives Services

4.3.1 Purpose:

Assist local authorities in rendering of public library services and providing of an archive service in the province. The programme consists of the following sub – programmes.

4.3.2 Sub- programmes

The programme has the following sub-programmes:

- Management
- Library Services
- Archives

4.3.3 Outcome: Improved access to library and information services

4.3.4 Outcomes, outputs, output indicators, targets and actual achievements

Table:2.4.4.1: Report against the originally tabled Annual Performance Plan until date of re-tabling

Programme: Library and Archives Services									
Outcome	Output	Output Indicator	Audited Actual Performance 2018/2019	Audited Actual Performance 2019/2020	Planned Annual Target 2020/2021	*Actual Achievement 2020/2021 until date of re-tabling	Deviation from planned target to Actual Achievement 2020/2021	Reasons for deviations	Reasons for revisions to the Outputs / Output indicators / Annual Targets
Sub-programme : Library services									
Improved access to library and information services	New libraries built	Number of new libraries built	0	4	4 (complete phase construction of libraries that commenced in 2018)	0	-4	Library infrastructure projects were put on hold in march 2020 due to COVID-19 regulations. Contractors resumed work in July 2020 progress is as follows: Runnymede: 79%	None

Programme: Library and Archives Services									
Outcome	Output	Output Indicator	Audited Actual Performance 2018/2019	Audited Actual Performance 2019/2020	Planned Annual Target 2020/2021	*Actual Achievement 2020/2021 until date of re-tabling	Deviation from planned target to Actual Achievement 2020/2021	Reasons for deviations	Reasons for revisions to the Outputs / Output indicators / Annual Targets
								Mavalani:62% Seleteng:58% Mulamula :38%	
	Provincial Theatre built	Provincial Theatre Construction phases implemented	Not Measured	Not measured	2	0	-2	The Department decided to implement the provincial Theatre conventionally and has requested the Provincial Treasury to allocate budget in phases.	None
	Maintained library	Number of libraries	1	0	2	0	-2	Maintenance could not be done due to	Target's reprioritisation

Programme: Library and Archives Services									
Outcome	Output	Output Indicator	Audited Actual Performance 2018/2019	Audited Actual Performance 2019/2020	Planned Annual Target 2020/2021	*Actual Achievement 2020/2021 until date of re-tabling	Deviation from planned target to Actual Achievement 2020/2021	Reasons for deviations	Reasons for revisions to the Outputs / Output indicators / Annual Targets
	structures	maintained						COVID-19 restrictions.	
	Purchased items of library materials	Number of library materials purchased	36 826	2 463	20 000	0	-20 000	Delays in delivery of ordered library materials.	Conditional grant budget cut.
Sub-programme: Archives									
Improved access to library and information services	Records classification systems	Number of record classification systems approved	8	8	10	3	-7	Implementation of plan discontinued	None
	Archive and records	Number of archive and	6	7	6	0	-6	Postponed due to COVID-19	COVID-19 restrictions and budget cuts

Programme: Library and Archives Services									
Outcome	Output	Output Indicator	Audited Actual Performance 2018/2019	Audited Actual Performance 2019/2020	Planned Annual Target 2020/2021	*Actual Achievement 2020/2021 until date of re-tabling	Deviation from planned target to Actual Achievement 2020/2021	Reasons for deviations	Reasons for revisions to the Outputs / Output indicators / Annual Targets
	training	records training conducted							
	Oral history	Number of oral history projects undertaken	3	4	6	1	-5	Postponement by interviewees due to COVID-19	None

Table 2.4.4.2: Report against the re-tabled Annual Performance Plan

Programme: Library and Archives Services								
Outcome	Output	Output indicator	Audited Actual Performance 2018/2019	Audited Actual Performance 2019/2020	Planned Annual Target 2020/2021	Actual Achievement 2020/2021	Deviation from planned target to Actual Achievement 2020/2021	Reasons for deviations
Sub-programme: Library Services								
Improved access to library and information services	New libraries built	Number of new libraries built	0	4	4	0	-4	Library infrastructure projects were put on hold in March 2020 due to Covid-19 regulations. Contractors resumed work in July 2020. The progress is as follows: (Seleteng :80% Runnymede: 92% Mavalani :65% Mulamula :52%)

Programme: Library and Archives Services								
Outcome	Output	Output indicator	Audited Actual Performance 2018/2019	Audited Actual Performance 2019/2020	Planned Annual Target 2020/2021	Actual Achievement 2020/2021	Deviation from planned target to Actual Achievement 2020/2021	Reasons for deviations
								Shortage / of unavailability of building material i.e. cement and steel in the whole country which has resulted in delays.
		Number of library infrastructure designs ready for tender	Not measured	Not measured	4	0	-4	Late appointments of consultants
	Provincial Theatre built	Provincial Theatre construction planning	Not Measured	Not measured	1	0	-1	Delay in the appointment of consultants for planning and design

Programme: Library and Archives Services								
Outcome	Output	Output indicator	Audited Actual Performance 2018/2019	Audited Actual Performance 2019/2020	Planned Annual Target 2020/2021	Actual Achievement 2020/2021	Deviation from planned target to Actual Achievement 2020/2021	Reasons for deviations
		phases completed						for the Theatre
	Maintained library structures	Number of libraries maintained	1	0	16	16	0	None
	Purchased items of library materials	Number of library materials purchased	36 826	2 463	11 250	12 351	1 101	Amongst books selected were book sets that have to be counted as single copies.
Sub-programme: Archives								
Improved access to library and information services	Records classification systems	Number of record classification systems approved	8	8	10	7	-3	Non-submission of classifications systems by clients
	Archives and	Number of archive and	6	7	5	1	-4	Cancellation of scheduled sessions

Programme: Library and Archives Services								
Outcome	Output	Output indicator	Audited Actual Performance 2018/2019	Audited Actual Performance 2019/2020	Planned Annual Target 2020/2021	Actual Achievement 2020/2021	Deviation from planned target to Actual Achievement 2020/2021	Reasons for deviations
	records training	records training conducted						due to unavailability of attendees
	Oral history	Number of oral history projects undertaken	3	4	6	6	0	None

NB: Indicator on "Number of library infrastructure design and ready for tender" was changed from "Number of plans and designs for new libraries completed"

Strategy to overcome areas of underperformance.

- Session agreements were entered with the contractors for the procurement of material. Contractors are working longer hours to compensate for time lost due to staggered activities
- Approved project plan with revised time lines is in place
- The Department requested DPWRI to fast track the appointment of consultants for the 4 new libraries.
- DPWRI to appoint consultants to commence with design, bills of quantity for Provincial Theatre in 2021/22

- Finalise pending record classifications upon receipt in 2021/22
- Include the cancelled Archive and Records training session in 2021/22 training plan

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

The sector standardised outputs for indicators listed below are included in the Annual Report.

- Number of new libraries built is included in the performance information.

Reporting on the Institutional Response to the COVID-19 Pandemic

Table: Progress on Institutional Response to the COVID-19 Pandemic

Budget programme	Intervention	Geographic location	No. of beneficiaries	Disaggregation of beneficiaries	Total budget allocation per intervention (R'000)	Budget spent per intervention	Contribution to the outputs in the APP	Immediate outcomes
Programme 3: Library and Archives Services	Procurement of PPE's (include sanitiser's procured)	Provincial and districts	101 libraries (96 community/5 district)	Not applicable	4,952	2,182	None	Curb spread of the virus
	Decontamination of offices, libraries and museums	Provincial and districts	96 community libraries					

4.3.5 Linking performance with budgets.

The programme spent 87.2% of the allocated budget. There was a delay in delivering of library materials amounting to R3.5 million was committed and orders were issued and awaiting deliveries on some of the materials. The construction of the 4 libraries that were planned for completion in 2020/21 however were adversely affected by the national lockdown and related restrictions which led to shortage of building material national wide.

The programme also under spent on Compensation of Employees by R6.1 million because of moratorium placed on filling of vacant post other than Executive positions.

4.3.5.1 Sub-programme expenditure

Sub- Programme Name	2020/2021			2019/2020		
	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
Library Services	141,884	125,883	16,001	175,720	127,371	48,349
Archives Services	7,197	5,743	1,454	8,769	7,051	1,718
Total	149,081	131,626	17,455	184,489	134,422	50,067

4.4 Programme 4: Sport and Recreation

4.4.1 Purpose:

The programme provides assistance to provincial sport associations and other relevant bodies to stimulate the development of sport. Formulate inputs regarding sport policy and promote sport programmes. Stimulate and present capacity building programmes. Control, promote and develop the provincial sport academy. Develop and contribute towards sport marketing strategies. Facilitate development of facilities with a view to improving life of the disadvantaged and Promote and develop sport tourism through major events.

4.4.2 Sub- programmes

The Programme has the following sub-programmes

- Management
- Sport
- Recreation
- School sport

4.4.3 Outcome: Increased participation in sport and recreation

4.4.4 Outcomes, outputs, output indicators, targets and actual achievements**Table:2.4.4.1: Report against the originally tabled Annual Performance Plan until date of re-tabling**

Programme: Sport and Recreation									
Outcome	Output	Output indicator	Audited actual performance 2018/2019	Audited actual performance 2019/2020	Planned annual target 2020/2021	*Actual achievement 2020/2021 until date of re-tabling	Deviation from planned target to actual achievement 2020/2021	Reasons for deviations	Reasons for revisions to the outputs / output indicators / annual targets
Sub-programme: Sport									
Increased participation in sport and recreation	Develop talented athletes by providing them with opportunities to excel at the	Number of athletes supported by the sports academies	574	496	500	150	-350	Budget cuts.	The budget was cut from R 2,364 000 to R 1,094 000.

Programme: Sport and Recreation									
Outcome	Output	Output indicator	Audited actual performance 2018/2019	Audited actual performance 2019/2020	Planned annual target 2020/2021	*Actual achievement until date of re-tableting	Deviation from planned target to actual achievement 2020/2021	Reasons for deviations	Reasons for revisions to the outputs / output indicators / annual targets
	national school sport champion ships and by supporting athletes through the sports academie								

Programme: Sport and Recreation									
Outcome	Output	Output indicator	Audited actual performance 2018/2019	Audited actual performance 2019/2020	Planned annual target 2020/2021	*Actual achievement 2020/2021 until date of re-tabling	Deviation from planned target to actual achievement 2020/2021	Reasons for deviations	Reasons for revisions to the outputs / output indicators / annual targets
	s	Support sports focus schools							
		Number of people trained to deliver on academy programmes	84	60	50	0	-50	The indicator was discontinued.	Discontinued due to corona virus epidemic.
		Number of sport academies	6	6	6	6	0	None	None

Programme: Sport and Recreation									
Outcome	Output	Output indicator	Audited actual performance 2018/2019	Audited actual performance 2019/2020	Planned annual target 2020/2021	*Actual achievement 2020/2021 until date of re-tableting	Deviation from planned target to actual achievement 2020/2021	Reasons for deviations	Reasons for revisions to the outputs / output indicators / annual targets
		supported							
		Number of people trained as part of the club development programme	1513	1303	400	107	-293	Suspensions of all contact and none contact sport from level 5 to level 3 to observe Covid 19 regulations.	None
		Number of clubs participating in the Rural	437	200	120	0	-120	Suspension of sport activities from level 1 to level 3 to observe Covid 19	The two quarters were already lost due to restrictions of sport activities from level 5 to

Programme: Sport and Recreation									
Outcome	Output	Output indicator	Audited actual performance 2018/2019	Audited actual performance 2019/2020	Planned annual target 2020/2021	*Actual achievement 2020/2021 until date of re-tabling	Deviation from planned target to actual achievement 2020/2021	Reasons for deviations	Reasons for revisions to the outputs / output indicators / annual targets
		Sport Development Program						protocols' the target is cumulative.	level 3.
		Number of sport focus schools supported through the academy	5	5	5	0	-5	Implementation discontinued due to budget cuts.	Budget cuts, reprioritization of the budget and closure of schools to observe Covid 19 protocols.
	Achievements in sport, arts and culture acknowledge	Number of recognition and honouring	1	1	1	0	-1	Adherence to lockdown regulations prohibiting gatherings of more than 50	None

Programme: Sport and Recreation									
Outcome	Output	Output indicator	Audited actual performance 2018/2019	Audited actual performance 2019/2020	Planned annual target 2020/2021	*Actual achievement 2020/2021 until date of re-tableting	Deviation from planned target to actual achievement 2020/2021	Reasons for deviations	Reasons for revisions to the outputs / output indicators / annual targets
	dged	events.						people.	
Sub-programme: Recreation									
Increased participation in sport and recreation	Provide mass participation opportunities	Number of people actively participating in organised sport and active recreation events.	52 640	21 834	80 000	0	-80 000	Closure of mass participation hubs and suspensions of all sport and recreation events to comply with Covid 19 protocols	The two quarters were already lost due to restrictions of sport activities from level 5 to level 3.
	Promote participation in	Number of schools,	728	674	2 040	1	-2 039	Closure of the schools and or staggering	The revisions were done because the

Programme: Sport and Recreation									
Outcome	Output	Output indicator	Audited actual performance 2018/2019	Audited actual performance 2019/2020	Planned annual target 2020/2021	*Actual achievement 2020/2021 until date of re-tableting	Deviation from planned target to actual achievement 2020/2021	Reasons for deviations	Reasons for revisions to the outputs / output indicators / annual targets
	sport and recreation by facilitating opportunities for people to share space and by providing equipment and/or attire to schools, hubs and	hubs and clubs provided with equipment and/or attire as per the established norms and standards.						of learner's attendance due to COVID-19. Closure of mass participation hubs and suspension of all contacts sport events	two quarters were already lost due to restrictions of sport activities from level 5 to level 3. Late approval of the request to purchase equipment's and attire for hubs, schools and clubs.

Programme: Sport and Recreation									
Outcome	Output	Output indicator	Audited actual performance 2018/2019	Audited actual performance 2019/2020	Planned annual target 2020/2021	*Actual achievement 2020/2021 until date of re-tabling	Deviation from planned target to actual achievement 2020/2021	Reasons for deviations	Reasons for revisions to the outputs / output indicators / annual targets
	clubs								
	Sport and recreation bodies receiving financial and non-financial support	Number of sport and recreation bodies receiving financial and non-financial support	Not measured	Not measured	1	1	0	None	None
	Promote participation in sport and	Number of sport and recreation	Not measured	Not measured	68	0	-68	The indicator was discontinued	Cancelled due to coronavirus epidemic

Programme: Sport and Recreation									
Outcome	Output	Output indicator	Audited actual performance 2018/2019	Audited actual performance 2019/2020	Planned annual target 2020/2021	*Actual achievement 2020/2021 until date of <u>re-tabling</u>	Deviation from planned target to actual achievement 2020/2021	Reasons for deviations	Reasons for revisions to the outputs / output indicators / annual targets
	recreation by facilitating opportunities for people to share space and by providing equipment and/or attire to schools, hubs and clubs	promotional campaigns and events implemented per year							

Programme: Sport and Recreation									
Outcome	Output	Output indicator	Audited actual performance 2018/2019	Audited actual performance 2019/2020	Planned annual target 2020/2021	*Actual achievement 2020/2021 until date of re-tableting	Deviation from planned target to actual achievement 2020/2021	Reasons for deviations	Reasons for revisions to the outputs / output indicators / annual targets
		Number of youths participating in the national youth camp	250	200	200	0	-200	Youth camp suspended for the financial year due to COVID-19 regulations	Closure of the schools impacted negatively on the indicator as participants are recruited from schools as early as quarter 1
		Number of clubs participating in indigenous games tournaments	28	28	28	0	-28	Closure of mass participation hubs and suspension of all recreation activities	Quarter one activities budget was redirected towards Covid 19 obligations

Programme: Sport and Recreation									
Outcome	Output	Output indicator	Audited actual performance 2018/2019	Audited actual performance 2019/2020	Planned annual target 2020/2021	*Actual achievement 2020/2021 until date of re-tableting	Deviation from planned target to actual achievement 2020/2021	Reasons for deviations	Reasons for revisions to the outputs / output indicators / annual targets
Sub-programme: School Sport									
Increased participation in sport and recreation	School sport implementation	Number of learners participating in school sport tournaments at a district level	19 654	19 931	10 450	0	-10 450	Schools were closed and contact, and non-contact sports were suspended	The two quarters were already lost due to restrictions of sport activities from level 5 to level 3.
		Number of learners participating in school sport	5 483	4 985	2 450	0	- 2 450	Schools were closed and contact, and non-contact sports were suspended	The two quarters were already lost due to restrictions of sport activities to level 3.

Programme: Sport and Recreation									
Outcome	Output	Output indicator	Audited actual performance 2018/2019	Audited actual performance 2019/2020	Planned annual target 2020/2021	*Actual achievement 2020/2021 until date of re-tabling	Deviation from planned target to actual achievement 2020/2021	Reasons for deviations	Reasons for revisions to the outputs / output indicators / annual targets
		tournaments at a provincial level							
		Number of learners participating in the national school sport championships	637	619	519	0	- 519	Schools were closed and contact, non-contact sports were suspended	Closure of schools due to COVID-19 pandemic
	Support schools	Number of	17	19	19	0	-19	Schools were closed and	None

Programme: Sport and Recreation									
Outcome	Output	Output indicator	Audited actual performance 2018/2019	Audited actual performance 2019/2020	Planned annual target 2020/2021	*Actual achievement 2020/2021 until date of re-tableting	Deviation from planned target to actual achievement 2020/2021	Reasons for deviations	Reasons for revisions to the outputs / output indicators / annual targets
	and school sport structures	school sport structures supported						contact, and non-contact sports were suspended	
	School sport training	Number of people trained to deliver school sport	695	1703	475	0	-475	Schools were closed and contact, and non-contact sports were suspended	None

Table 2.4.4.2: Report against the re-tabled Annual Performance Plan

Sub-programme: Sport and Recreation								
Outcome	Output	Output indicator	Audited actual performance 2018/2019	Audited actual performance 2019/2020	Planned annual target 2020/2021	Actual achievement 2020/2021	Deviation from planned target to actual achievement 2020/2021	Reasons for deviations
Sub-programme : Sport								
Increased participation in sport and recreation	Develop talented athletes by providing them with opportunities to excel at national school champions hip and by supporting athletes through sport academies	Number of athletes supported by the sport academies	574	496	500	150	-350	Budget was cut from R 2,364 000 to R 1,094 000
		Number of sport academies supported	6	6	6	6	0	None
		Number of people trained as part of the club development programme	1513	1303	400	147	-253	Suspensions of all contact and none contact sport from level 5 to level 3 to observe Covid 19 regulations
		Number of clubs	437	200	150	80	-70	Suspensions of all contact and none

Sub-programme: Sport and Recreation								
Outcome	Output	Output indicator	Audited actual performance 2018/2019	Audited actual performance 2019/2020	Planned annual target 2020/2021	Actual achievement 2020/2021	Deviation from planned target to actual achievement 2020/2021	Reasons for deviations
		participating in the Rural Sport Development program						contact sport from level 5 to level 3 to observe Covid-19 regulations
	Support sports focus schools	Number of sport focus school supported through the academy	5	5	5	0	-5	Target was discontinued due to budget cuts.
	Achievements in sport, arts and culture acknowledged	Number of recognition and honouring events	1	1	1	1	0	None
Sub-programme: Recreation								
Increased	Provide	Number of	52 640	21 834	30 000	3 094	-26 876	Closure of mass

Sub-programme: Sport and Recreation								
Outcome	Output	Output indicator	Audited actual performance 2018/2019	Audited actual performance 2019/2020	Planned annual target 2020/2021	Actual achievement 2020/2021	Deviation from planned target to actual achievement 2020/2021	Reasons for deviations
participation in sport and recreation	mass participation opportunities	people actively participating in organised sport and active recreational events						participation hubs and suspension of all sport and recreation events to comply with Covid 19 protocols
	Promote participation in sport and recreation by facilitating opportunities for people to share space and by providing	Number of schools, hubs and clubs provided with equipment and attire as per the established norms and standards	728	674	1470	1 081	-389	Closure of the schools and or staggering of learner's attendance due to COVID-19. Closure of mass participation hubs and suspension of all contacts sport events

Sub-programme: Sport and Recreation								
Outcome	Output	Output indicator	Audited actual performance 2018/2019	Audited actual performance 2019/2020	Planned annual target 2020/2021	Actual achievement 2020/2021	Deviation from planned target to actual achievement 2020/2021	Reasons for deviations
	equipment and attire to schools, hubs and clubs.							
	Sport and recreational bodies receiving financial and non-financial support	Number of sport and recreational bodies receiving financial and non-financial support	Not measured	Not measured	2	2	0	None
	Promote participation in sport and recreation by	Number of youth Participating at the National Youth Camp	250	200	200	0	-200	Youth camp suspended for the financial year due to COVID-19 regulations

Sub-programme: Sport and Recreation								
Outcome	Output	Output indicator	Audited actual performance 2018/2019	Audited actual performance 2019/2020	Planned annual target 2020/2021	Actual achievement 2020/2021	Deviation from planned target to actual achievement 2020/2021	Reasons for deviations
	facilitating opportunities for people to share space and by providing equipment and attire to schools, hubs and clubs.							
	Promote participation in sport and recreation by facilitating	Number of clubs participating in indigenous games tournaments	28	28	28	0	-28	Closure of mass participation hubs and suspension of all recreation activities.

Sub-programme: Sport and Recreation								
Outcome	Output	Output indicator	Audited actual performance 2018/2019	Audited actual performance 2019/2020	Planned annual target 2020/2021	Actual achievement 2020/2021	Deviation from planned target to actual achievement 2020/2021	Reasons for deviations
	opportunities for people to share space and by providing equipment and attire to schools, hubs and clubs.							
Sub-programme: School Sport								
Increased participation in sport and recreation	School sport implementation	Number of learners participating in school sport tournaments at	19 654	19 931	2 450	0	-2 450	Schools were closed and non-contact sports were suspended to observe

Sub-programme: Sport and Recreation								
Outcome	Output	Output indicator	Audited actual performance 2018/2019	Audited actual performance 2019/2020	Planned annual target 2020/2021	Actual achievement 2020/2021	Deviation from planned target to actual achievement 2020/2021	Reasons for deviations
		district a level						COVID-19 protocols
		Number of learners participating in school sport tournaments at a provincial level	5 483	4 985	400	0	-400	Schools were closed and non-contact sports were suspended to observe COVID-19 protocols
		Number of learners participating in the national school sport championships	637	619	100	0	-100	Schools were closed and non-contact sports were suspended to observe COVID-19 protocols
	Support school and	Number of school sport	17	19	19	19	0	Schools were closed and

Sub-programme: Sport and Recreation								
Outcome	Output	Output indicator	Audited actual performance 2018/2019	Audited actual performance 2019/2020	Planned annual target 2020/2021	Actual achievement 2020/2021	Deviation from planned target to actual achievement 2020/2021	Reasons for deviations
	school sport structures	structures supported						contact, and non-contact sports were suspended to observe COVID-19 protocols
	School sport training	Number of people trained to deliver School Sport.	695	1703	475	62	-413	Schools were closed and non-contact sports were suspended to observe COVID-19 protocols
	COVID-19 relief fund	Number of sport people supported through COVID-19 relief fund	Not measured	Not measured	260	17	-243	Only 17 of 196 applicants qualified for payment in terms of the criteria set in the Framework.

Strategies to overcome areas of under performance

The strategies below may be implemented under relaxed COVID-19 regulations; however, they will not work under total shut down. Sport and recreation activities are built up and seasonal in nature as a result they cannot be re invented:

- Decentralization of games to hubs, clubs, and wards.
- Establishment of satellite hubs
- Forging good working relations with federations and schools
- Strengthening relations with municipalities and other key priority stakeholders
- Implementation of Virtual and hybrid activities

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

The sector standardised sector outputs and indicators are included in the Annual Report.

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

Reporting on the Institutional Response to the COVID-19 Pandemic**Table: Progress on Institutional Response to the COVID-19 Pandemic**

Budget Programme	Intervention	Geographic location	No. of beneficiaries	Disaggregation of Beneficiaries	Total budget allocation per intervention (R'000)	Budget spent per intervention	Contribution to the Outputs in the APP	Immediate outcomes
Programme 4: Sport and Recreation	COVID-19 relief programme	Provincial	18	None	3,928	556	Covid-19 relief fund	Mitigate negative economic impact of coronavirus pandemic

4.4.4 Linking performance with budgets

The Sport and Recreation programme spent Sport and Recreation 88.3% of the allocated budget. Sport and Recreation have programmes that are mass – based. These programmes were cancelled because of COVID-19 restrictions and most of the budget was reprioritized for the procurement of sport equipment and attire.

4.4.4.1 Program expenditure

Sub-Programme Name	2021/2020			2019/2020		
	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
Management	850	455	395	1,904	972	932
Sport	7,751	7,208	543	7,718	7,277	441
School sports	43,519	36,877	6,642	89,360	86,315	3,045
Total	52,120	44,540	7,580	98,982	94,564	4,418

5 TRANSFER PAYMENTS**5.1 Transfer payments to public entities****5.2 Transfer payments to all organizations other than public entities**

The table below reflects the transfer payments made for the period 1 April 2020 to 31 March 2021

Name of transferee	Type of organisation	Purpose for which the funds were used	Did the dept. comply with s 38 (1) (j) of the PFMA	Amount transferred (R'000)	Amount spent by the entity	Reasons for the funds unspent by the entity

Limpopo Geographical Names Committee	Statutory body	Admin costs	Not applicable	500	186 296.81	Late transfer of funds
Limpopo Heritage Resource Authority	Statutory body	Admin costs	Not applicable	1 000	0,00	Late transfer of funds and no current signatories to the account
Moral Regeneration Committee	Statutory body	Admin costs	Not applicable	250	0,00	Transfer made in the last quarter of the year
Limpopo Sport Confederation	Statutory body	Admin costs	Not applicable	486	486	N/a
Limpopo Academy of Sports	Statutory body	Administrative costs	Not applicable	2,627	2,627	N/a

The table below reflects the transfer payments which were budgeted for in the period 1 April 2020 to 31 March 2021, but no transfer payments were made.

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)	Reasons why funds were not transferred
Limpopo Provincial Language Committee	Statutory body	Admin costs	Not applicable	0,00	There is an agreement with PanSALB and the LPLC that DSAC keeps the money and that as and when the LPLC wants to do anything, they send a request

					and Language Services procure the services on their behalf.
Limpopo Provincial Library Board	Statutory body	Admin costs	Not applicable	0,00	Term of office expired. Appointment process not yet finalised
Provincial Archives Council	Statutory body	Administrative costs	Not applicable	0,00	
Limpopo Arts and Culture Council	Statutory body	Admin costs	Not applicable	0,00	

6. CONDITIONAL GRANTS

6.1. Conditional grants and earmarked funds paid

The Department has not paid any conditional grant to municipalities during the year under review.

6.2. Conditional grants and earmarked funds received

The table/s below details the conditional grants and ear marked funds received during the period 1 April 2020 to 31 March 2021.

Conditional Grant: **Mass Sport & Recreation Participation Program**

Department who transferred the grant	Sport and recreation South Africa
Purpose of the grant	To facilitate mass participation within communities and schools through selected activities, empowerment of communities and schools in partnership with relevant stakeholders

Expected outputs of the grant	100 learners supported to participate in the National School Sport Championship 500 learners participate in school sport tournaments at provincial level 2450 learners participate in school sport tournaments at district level 250 people trained to deliver school sport 1000 schools provided with equipment and or attire 12 school sport coordinators remunerated 19 school sport structure supported 900 people actively participate in organised sport and active recreation events 70 hubs provided with equipment and or attire 15 active recreation coordinators remunerated 45 local leagues supported 290 people trained 60 clubs participate in Rural Sport Development Programme 250 clubs provided with equipment and or attire 4 club coordinators remunerated 150 athletes supported by the sport academies 6 sport academies supported 2 sport and active recreation projects implemented by the provincial sports confederations 1 provincial programme implemented 44 staff appointed on a long-term contract 260 people benefit from COVID-19 relief programme

Actual achieved	0 learners supported to participate in the National School Sport Championship 0 learners participate in school sport tournaments at provincial level 0 learners participate in school sport tournaments at district level 62 people trained to deliver school sport 707 schools provided with equipment and or attire 38 school sport coordinators remunerated 19 school sport structure supported 3 094 people actively participate in organised sport and active recreation events 36 hubs provided with equipment and or attire 09 active recreation coordinators remunerated 05 local leagues supported 147 people trained 80 clubs participate in Rural Sport Development Programme 338 clubs provided with equipment and or attire 09 club coordinators remunerated 150 athletes supported by the sport academies 6 sport academies supported 01 sport and active recreation projects implemented by the provincial sports confederations 01 provincial programme implemented 0 staff appointed on a long-term contract 100% administrative standards met 17 people benefit from COVID-19 relief programme
Amount per amended DORA	R 31,777
Amount received (R'000)	R31,777

Reasons if amount as per DORA was not received	Not applicable
Amount spent by the Department (R'000)	R25,246
Reasons for the funds unspent by the entity	Most applicants not meeting criteria as per framework, this resulted in under spending on COVID-19 budget. Grant posts as recruitment process not yet finalized.
Reasons for deviations on performance	Suspension of sport activities from level 1 to level 3 to observe Covid 19 protocols' the target is cumulative. Closure of mass participation hubs Suspension of all sport and recreation events to comply with Covid 19 protocols Budget cuts
Measures taken to improve performance	Recruitment to be done in the Financial Year
Monitoring mechanism by the receiving Department	Monthly and quarterly reports. Grant Annual evaluations.

Conditional Grant Community Library Services Grant

Department who transferred the grant	National Arts and Culture
Purpose of the grant	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 nationals' initiatives.
Expected outputs of the grant	• New library structures completed [Runnymede, Mavalani, Dumela and Seleteng] • 96 libraries provided with free internet access • 30 libraries using SLIMS • 11250 library materials procured • 1 annual subscription renewed SABINET • 18 libraries supported with payment of electricity • 122 staff contracts maintained • 96 library visits conducted

	<u>Personal Protective Equipment Procured:</u> • 96-foot activated dispenser • 120 digital thermometers • 172 visors / shields • 96 hanging office screen/ sneeze guards • 96 drop boxes for book returns • 25 774 litres of sanitisers procured • 96 community libraries deep cleaned due to Covid-19
Actual outputs achieved	• 0 new library structures completed [Runnymede, Mavalani, Dumela and Seleteng] • 96 libraries provided with free internet access • 30 libraries using SLIMS • 12 351 library materials procured • 1 annual subscription renewed SABINET • 13 libraries supported with payment of electricity • 122 staff contracts maintained • 96 library visits conducted <u>Personal Protective Equipment Procured:</u> • 96-foot activated dispenser • 120 digital thermometers • 329 visors / shields • 96 hanging office screen/ sneeze guards • 96 drop boxes for book returns • 30 774 litres of sanitisers procured • 96 community libraries deep cleaned due to Covid-19 • 250 protective cloth masks
Amount per amended DORA	R115 530
Amount received (R'000)	R106 888 R8 642 (Roll-over)
Reasons if amount as per DORA was not received	None
Amount spent by the Department (R'000)	R101 471
Measures taken to improve performance	Revised practical completion dates to mitigate time lost Recruitment to be done in the Financial Year

Monitoring mechanism by the receiving Department	Monthly and quarterly reports. Grant Annual evaluations.

Conditional Grant EPWP

Department who transferred the grant	National Arts and Culture
Purpose of the grant	To increase job creation efforts by Provinces and municipalities by providing a financial performance
Expected outputs of the grant	Employ large numbers of local, low skilled, unemployed persons who are willing to work for an EPWP wage
Actual outputs achieved	54
Amount per amended DORA	Not applicable
Amount received (R'000)	R 2000 000
Reasons if amount as per DORA was not received	Not applicable
Amount spent by the Department (R'000)	R 1 532 000
Reasons for the funds unspent by the entity	Due to COVID-19 hard lock down in the first quarter we could not employ workers as planned
Reasons for deviations on performance	After July 2020 we employed an additional 4 people over the planned number of 50 from savings incurred, but it was not sufficient to prevent under expenditure
Measures taken to improve performance	We have started recruitment at an early stage and ensured that workers for the new intake are appointed.
Monitoring mechanism by the receiving Department	We provide quarterly performance reports to the Department of Public Works

7. DONOUR FUNDS

7.1 Donor funds received

The Department has not received donor funding.

8. CAPITAL INVESTMENT

Provide commentary on the following:

- ***Progress made on implementing the capital, investment and asset management plan.***
- The Department was construction 04 new libraries (Runnymede, Mavalani, Mulamula & Seleteng) that commenced in the previous financial year. Progress has been minimal due to the rippling effects of Covid-19 Pandemic (shortage of building materials, etc.). The contractors have managed to achieve the following progress: Runnymede – 92%, Mavalani – 67%, Mulamula – 55% & Seleteng – 80%.
- ***Infrastructure projects which have been completed in the current year and the progress in comparison to what was planned at the beginning of the year. Provide reasons for material variances (2% variance).***
- *The Department planned to maintain 18 existing libraries. The libraries were maintained and achieved practical completion.*
- ***Infrastructure projects that are currently in progress (list projects) and when are they expected to be completed,***
- *The following libraries are in progress:*
- *Runnymede library – 92%, planned completion date – 14 May 2021*
- *Mavalani library – 67%, planned completion date – 30 July 2021*
- *Mulamula library – 55%, planned completion date – 30 September 2021*
- *Seleteng library – 80%. planned completion date – 30 June 2021*
- ***Plans to close down or down-grade any current facilities,***
- *None*
- ***Progress made on the maintenance of infrastructure***
- *The Department planned to maintain 18 existing libraries. The libraries were maintained and achieved practical completion.*
- ***Developments relating to the above that are expected to impact on the department's current expenditure.***
- *The Department underspent on new and maintenance of libraries and requested a rollover from Provincial Treasury.*
- ***Details as to how asset holdings have changed over the period under review, including information on disposals, scrapping and loss due to theft***
- *None*

- **Measures taken to ensure that the department's asset register remained up-to-date during the period under review**
- None
- **The current state of the department's capital assets, for example what percentage is in good, fair or bad condition**
- *There is a backlog in maintenance of libraries. The Department is going to utilise all the infrastructure budget for maintenance of existing libraries in the 2022/23 financial year. The breakdown is as follows: Good – 50%, Fair – 35%, Bad – 15%*
- **Major maintenance projects that have been undertaken during the period under review.**
- *The Department maintained 16 libraries.*
- **Progress made in addressing the maintenance backlog during the period under review, for example, has the backlog grown or become smaller? Is the rate of progress according to plan? If not why not, and what measures were taken to keep on track.**

There is a backlog in maintenance of existing libraries. The Department maintained 18 libraries. The backlog has become smaller. The Department is going to utilise all the infrastructure budget.

8.1 Capital investment, maintenance and asset management plan

Infrastructure projects	2019\20			2020\21		
	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	45 275	43 472	1 803	38 979	33 896	5 083
Existing infrastructure assets	17 514	7 678	9 836	-	-	-
Upgrades and additions	26	-	26	3 245	2 676	569
Maintenance and repairs	17 488	7 678	9 810	15 015	6 478	8 537
Current	17 488	7 678	9 810	15 015	6 478	8 537
Capital	45 301	43 472	1 829	42 224	36 572	5 652
Total	62 789	51 150	11 639	57 239	43 050	14 189

GOVERNANCE



1. INTRODUCTION

In promoting good governance and ensuring that the strategic objectives are effectively and efficiently achieved, the Department accounts to the following governmental structures:

- Executive Council of the Province (EXCO)
- The Executing Authority (MEC)
- The Audit Committee
- The Portfolio Committee on Sport, Arts and Culture
- Standing Committee on Public Accounts (SCOPA)
- National Treasury
- Provincial Treasury
- MINMEC of Sport, Arts and Culture
- Office of the Premier
- Office of the Auditor General

2. RISK MANAGEMENT

The Department has in line with the Public Finance Management Act and Treasury Regulation developed and implemented the Risk Management Policy and Strategy as well as the Risk Implementation Plan. Risk Assessment was conducted in the Financial Year under review and the Top Nine risks were prioritised. The Department reports on a quarterly basis to the Provincial Treasury and the Audit Committee in relation to progress made in implementing the risk mitigation measures. The Risk Management Committee has been established, the Risk Management Chairperson was appointed and guided by the Risk Management Charter.

The critical risks mentioned in the Top Nine Risk and its mitigating factors are hereby tabled below:



RISK No	Outcome	Risk	Mitigation Measure	Progress Made
1	Increased participation in sport and recreation	Non-participation in Sport activities by communities	Conduct awareness and public roadshows or campaigns on Sport Integration of programs with other department and municipalities.	The budget for sport and recreation was reprioritised for the provision of equipment/ and or attire to hubs, clubs and schools as events could not take place due to COVID-19 regulations.
2	Increased participation in social cohesion Programs	Deteriorating Provincial Museums and Heritage Services Infrastructure.	Reprioritization of programs and upgrading and maintenance of at least 01 museums as a center of attraction for the Province. The Department will also explore the Public Private Partnership option	The Department has since prioritised Schoemansdal Museum as center of attraction for the Province. The contractors were appointed, and the site was handed over in 2021 for the construction work to commence. Funding for this development has been spread over two years.
3	Good Governance	Over/ or and under spending on Conditional Grants – on the construction and maintenance of Libraries	Review the relationship with the implementing agent and enter into SLA with Public Works for the management of expenditure. Strengthening capacity of Infrastructure Unit.	The relationship with the implementing agent and DPWRI has been reviewed and the SLA has been signed. The Organizational structure has been reviewed and Infrastructure Unit has been prioritized to be capacitated. The Department has been maintaining and in the process of construction of new libraries and the progress is as follows: Runnymede – 92% Seleteng – 80% Mulamula – 52% Mavalani – 65% Overall progress is at 100% for the maintenance of 16 libraries.
4	Good Governance	Unaccounted assets	Effective implementation of asset management policy and procedure manual Conduct education and awareness to all employees	All assets in the Department are accounted for. 1 st circle verification of assets commenced in Quarter 3 of 2020. The number of locations visited to date as a percentage of the total number of locations with assets is 73%. The Department held a clean

RISK No	Outcome	Risk	Mitigation Measure	Progress Made
				audit road show. The Department has and is working towards a clean audit opinion. The audit action plan has been implemented effectively and all issues raised were implemented and resolved. The risk of unaccounted assets were mitigated fully and led the Department to Unqualified Audit Opinion.
5	Good Governance	Non-compliance to SCM prescripts	Monitoring of compliance to policies and prescripts through quarterly reviews as well as consequence management Conduct Education and awareness to all employees Continuous Vetting of all SCM Practitioners Rotation of SCM Staff	The department is implementing the transversal policies and procedure manuals to comply with prescript. Consequence management was implemented to officials in SCM for non-compliance. Capacitated SCM practitioners with training courses through Provincial Treasury. SCM staff have been capacitated and trained to specialise in their respective positions and therefore rotation of staff is no longer necessary
6	Good Governance	Disruption to Business process (ICT)	Development and Implementation of ICT Infrastructure Plans and monitoring thereof	The Department has implemented the ICT Infrastructure in Districts. The Department have upgraded Data Lines for Internet, End-Users have been allocated new Computers and Laptops, Technical support provided on an ongoing basis.
7	Good Governance	Outbreak of Natural Disasters (infections / Pandemics / Floods /	Development of a Natural Disaster Response Plan Continuous review and update of the Business	Approved SHERQ policy has been implemented and submitted to the Department of Labour. The Department has also

RISK No	Outcome	Risk	Mitigation Measure	Progress Made
		Draught / Fire)	Continuity Policy and plans aligned to the incident	developed the Business Continuity Framework and Plan to respond to any outbreak which van occur.
8	Increased participation in social cohesion	Xenophobia and related intolerances	Conduct community dialogues and conversations Cultural exchange programs with fellow African Countries (Plan on Social Cohesion) Implementation of the Moral regeneration programs in the province	Social Dialogue was conducted with the community on the promotions of Language during Humans Right Day in Vhembe. New Moral Regenerations committee has been appointed and hosted a Webinar on Ethics
9	Improved culture of reading and learning	High rate Illiteracy	Community outreach programs Provide access to all library and information Services	Reading awareness outreach programme was hosted in collaboration with the National Library of South Africa. All Libraries were deep cleaned, disinfected and provided with PPE's.

3. FRAUD AND CORRUPTION

The Department has developed the Anti-Corruption Strategy, Whistle Blowing Policy as well as the Fraud Prevention Plan and implemented in order to encourage employees to report all acts of corruption. Education and awareness workshops and campaigns on corruption were held in different meetings / gatherings held in the Department. The Department is currently finalising the allegations of fraud and corruption cases reported to ensure the appropriate action is taken against the employees concerned.

4. MINIMISING CONFLICT OF INTEREST

In order to minimise the and prevent conflict of interest, the Department had put measures in place to ensure that all members of al the Bid Committees declare in writing any conflict of interest during committee meetings. All SCM Practitioners are also obliged to sign SCM code of conduct and to declare any business interest they might have in writing. This process also affects the members of the Senior Management Level. Financial disclosure was declared by members of the SMS and MMS as well as all employees in Financial

management Services as per the requirement of the Public Service prescripts. The Department has instituted disciplinary actions against one employee in contravention of the RWOPS Policy.

5. CODE OF CONDUCT

In order to promote good ethical conduct in the Department, the Public Service Code of Conduct has been adopted and implemented through workshops to educate all employees. The Department has further developed and approved the Ethics Policy and implementation commenced.

6. HEALTH SAFETY AND ENVIRONMENTAL ISSUES

Occupational Health and Safety representatives are appointed by the accounting officer from various districts, museums, district libraries and Head office. The main responsibilities of the OHS Representatives are to conduct monthly workplace OHS inspections in their respective offices to identify hazards and the causes thereof. The OHS committee is involved in COVID-19 response and has been capacitated.

The inspections were conducted at: Vhembe District (District Office, Makwarela Museum and Library and Schoemansdal Museum), Mopani District (Muti wa Vatsonga), Capricorn District (District Library), Waterberg District (District Library) and Head Office (1st and 3rd floor).

The Department in response to COVID-19 has established administrative processes aligned to regulations issued in terms of the Disaster Management Act, COVID-19 directives issued by the Department of Labour and DPSA in terms of the Disaster Management Act as outlined below:

- The Department conducted COVID-19 risk assessment,
- Established a COVID-19 steering committee
- Designated a compliance officer who sits in the Steering Committee
- Trained staff at head office and districts through the Department of Health as part of the Department Train and Trainer programmes and is continuously providing employees with information
- Risk assessment for COVID-19 conducted
- SHEQ policy reviewed and approved.
- Review and amend SHERQ policy
- Workplace Health and Safety Protocols
- Developed a return-to-work protocol
- Placed registers available at entrances for screening of officials and visitors and screening is done on a daily basis
- Employees provided with cloth face masks
- PPE's for COVID-19 distributed to Head Office and District Offices.

- COVID- 19 screening done at Head Office and District Offices.
- Disinfection of offices done at Head Office and in district offices.
- Information is regularly provided to employees and has also been displayed in strategic areas.

7. PORTFOLIO COMMITTEES

Date	Item	Matters raised by the committee	Management response
27 August 2021	National and Historic days	1. Clarity on how one historic day reported in the first quarter report was celebrated since mass gatherings are prohibited during the nationwide lockdown period.	• The National Youth Month was celebrated through recording of Key messages by Artists which was shared through Social Media platforms
		2. Provision of details with regard to the location of athletes supported through the sport academies during the first quarter and the nature of support given.	• The Hundred athletes which were supported by the Sport Academies were supported with Medical screening from Netball, Volleyball, Rugby, Football, Fencing and Athletics with the following screening; General Medical Assessment, Cardiac Assessment, Musculoskeletal examination and Electrocardiogram. A list of athletes was submitted by the Department.
	Support to Athletes	3. Details of the sport academies supported and nature of support.	• Provincial Academy of sports and 5 District Academies were supported namely: Capricorn Academy of Sports DA, Mopani Academy of Sports DA, Waterberg Academy of Sport DA, Sekhukhune Academy of sports DA and Vhembe Academy of Sport DA. Annexure B: List of Academies with the nature of support
	Nature of support to	4. Details with regard to the nature of support given to	• The Department transferred an amount of R2 million to the

Date	Item	Matters raised by the committee	Management response
	Sport and Recreation	the sport and recreation body.	Provincial Academy of sport body which intern procured good and services for the 5 Districts Academies
28 August 2020	Applications for COVID Relief.	1. Reasons 161 applicants of 384 applications were rejected.	• 161 applicants not recommended due to failure to meet criteria as set on the framework such as: - Application forms not fully completed - Application forms submitted without supporting documents - Support documents submitted without application forms - Some applicants had already benefited from other COVID 19 Relief funds. - Lack of Tax Clearance Certificates. - 16 applications were duplicated.
	Criteria for COVID relief	2. The criteria used to allocate the grant.	• The Grant was allocated by Provincial Treasury through special Adjustment Budget tabled on the 21 July 2020.
	Payment delays	3. Detailed report on the delay of paying the artists in the past five months as expected.	• The grant for relief of artists was approved on the 21 July 2020. • The adjudication Panel sat from the 03-08 August 2020 and submitted their recommendations to the Department on 10 August 2020. • The National Office requested provinces to utilise their list of successful

Date	Item	Matters raised by the committee	Management response
			applicants to avoid double dipping-The Department has not received the list as yet. The verification and screening of recommended applicants is being conducted by Risk Management.
	Second leg of paying artists	4. As indicated that there will be second leg of paying artists, when will it take place and how? Are you going consider those who were rejected or new applications are expected?	- The 2nd Leg of paying artists is dependent on availability of funds after payment of all successful applications. - The process will commence after completion of appeal by the Appeals Committee at the end of September 2020. - Old and New applications will be considered.
	Appeals Committee	5. Who constitute the Appeals Committee?	The Appeals Committee is constituted as follows: - Advocate M Mahapa : Deputy President Sport Confederation - Professor T D Thobejane: University of Venda School of Gender Studies - Mr Maimela M: Tswane University of Technology Sport Department, Limpopo Campus. - The committee will preside over appeals for both Artists and Athletes.
	Athletes Covid-19 Relief Fund:	6. Furnish the Committee with names and number of athletes benefitted from the grant.	The list of successful applicants was provided.
	83 athletes	7. Explain why only 83 athletes benefitted instead of 196.	113 were applicants not recommended due to failure to meet the criteria as set in the COVID-19 Relief Fund

Date	Item	Matters raised by the committee	Management response
			Framework such as: • Application forms not fully completed. • Application forms submitted without supporting documents. • Supporting documents submitted without application forms. • Lack of Tax Clearance Certificates. • 5 applications were duplicated
	Payment date	8. Indicate the date when the payments will be effected.	Payments will be effected on the 15 September 2020.
	EPWP	9. How many EPWP employed.	69 EPWP contract workers have been employed.
	Spending on PPEs	10. How much was spent on PPE's	• An amount of R2Million has been allocated for procurement of PPEs for Libraries. • An amount of R1.6Million has been allocated for procurement of Sanitizers for Libraries.
29 November 2020	National Heritage Celebration	1. 1.How successful was the National Heritage celebration in Limpopo since it was celebrated virtually?	• The only way we can assess the success of the virtual programme is to measure the number of hits on social media which in the case was (4996) people and the SABC viewership. The Province only spent R 30 000 on procurement of Cultural groups for the virtual programme, while a live event would have costed R 800 000,00

Date	Item	Matters raised by the committee	Management response
			plus.
	COVID Activities	2. Due to COVID-19 restrictions a number of activities has been shifted to the third quarter of 2020/21. What mechanisms are in place to ensure that these targets will be achieved at the end of the 3rd quarter?	- The Department agreed to implement the programmes virtually however as COVID 19 restrictions continued the targets were moved to the 3rd quarter and 4 respectively. - In term Sports and Recreation COVID 19 restriction still continues however sport development targets will be achieved in the 3rd and 4th quarter.
		3. Did the department pay the artists from the COVID-19 relief fund at the end of September 2020 as a resolution in this regard was taken during a previous meeting? If payment was done, the department should provide the committee with a list of the beneficiaries and their location.	117 Applicants were paid to date.
		4. The Second quarter report indicates that the bid for the feasibility study at D`Nyala nature reserve has been put on hold due to shortage of funds. Given the historical significance of this nature reserve is it not possible for the department to source funding to continue with the	All administrative work relating to this feasibility study has been completed and the tender is ready to be advertised. The funding part was referred to the bilateral meetings of Provincial Treasury as part of priority funding needs and was not provided for.

Date	Item	Matters raised by the committee	Management response
		feasibility study?	
		The Second quarter report indicates that 18 libraries will be maintained during the 2020/21 financial year. What form of maintenance is conducted and where are these libraries located?	The following libraries will be maintained in the 2020/21 financial year: - Muyexe, Makhuva, Mukondeni, Nzhelele, Thulamela, Saselemani, Tzaneen, Xihlovo, Jane Furse, Fetakgomo, Lebowakgomo, Phokwane, Vlakfontein, Modimolle, Vaalwater, Phagameng, Mogalakwena & Mahwelereng. The scope of work for maintenance includes the following: - Repairs to existing toilets - Repairs to air-conditioning units - Repairs to electrical works - Paintwork to previously painted surfaces - Repairs to ceilings, tiling and borehole - Repairs to damaged roofs.

8. SCOPA RESOLUTIONS

Resolution No.	Subject	Details	Response by the department	Resolved (Yes/No)
2014/15 FY				
Resolution 6	Procurement, contract and consequence management	The Committee recommends that the MEC should take appropriate action against officials who did not perform according to the expectations. A detailed report should be presented by the MEC in the house on or before the 31st March 2017	The department didn't take appropriate action as the relevant officials Mr. Baloyi KG retired from Government and Mr. Shilowa S was since transferred to the DPWRI. The Department has written a letter to DPWRI to continues with the disciplinary action against Mr Shilowa	No
Resolution 7	Human resource management and compensation	The committee recommends that the MEC must implement appropriate measures to improve on the record keeping system. The Committee further recommends that the MEC should investigate which positions these appointed people are holding. The matter should then be referred to the Public Service Commission (PSC) for further investigation regarding the appointees. Skills audit should be conducted to ensure that adequately qualified people are placed at the proper positions. A detailed report should be presented by the MEC in the house on or before the 31st March 2017	The department has established dedicated records management unit. The Public Service Commission conducted an investigation and the Department is implementing the recommendations. Skills Audit has been conducted and the Department has the Skills Development Plan.	No
2016/17 FY				
Resolution 10	Procurement and contract management	The committee recommends that the Executive Authority must take action commensurate with	Disciplinary action has been taken against the then Accounting Officer. The official has been charged and demoted to	No

Resolution No.	Subject	Details	Response by the department	Resolved (Yes/No)
		misconduct committed against the Accounting Officer for awarding employees of the Department contracts to perform remunerative work with their own Department and for awarding contract to bidders who did not submit a declaration of past supply chain practices such as fraud, abuse of SCM system and non-performance, which is prescribed in order to comply with Treasury regulation 16A9.2 The committee further recommends that Provincial Treasury must appoint a forensic investigation into all income and expenditure into the 2017 Mapungubwe Arts Festival as a matter of urgency. Furthermore, Executive Authority must provide a detailed report of all NGOs and their directors who were associated with the Mapungubwe Arts Festival over a period of five years. The Executive Authority must brief the House on progress made every six months on the implementation of this	Director position. Disciplinary actions were instituted against the responsible person by the Accounting Officer, i.e. the Chief Financial Officer. The disciplinary hearing is still on progress. Disciplinary action has not been taken to any officials since one has passed on and the other official 's contract lapsed. The Limpopo Provincial Treasury has instituted a forensic investigation on Mapungubwe Arts Festival and the investigation is completed. The Department has commenced with the implementation of recommendations.	

Resolution No.	Subject	Details	Response by the department	Resolved (Yes/No)
		resolution until the resolution is fully implemented with effect from 30 September 2018.		
Resolution 12	Unauthorised Expenditure	The committee recommends that the Accounting Officer must recover the unauthorised expenditure from the responsible officials. The Executive Authority must brief the House on progress made every six months on the implementation of this resolution until the resolution is fully implemented with effect from 30 September 2018.	The Department has commenced with the process to recover the Unauthorised Expenditure from the responsible person through Legal Services for recovery processes. The Department has also written to National Treasury for request to impose restrictions on Vibezone Entertainment cc from doing business with the State. A debt has been created for recovery of the R904,000 and reclassified as debt in the AFS.	No
2017/18 FY				
Resolution 2	Key findings Audit	The Committee recommends that the Accounting officer must develop a comprehensive audit plan to deal with expenditure management, material underspending of the budget, material misstatements in the preparation on the Annual Financial Statements (AFS) in	The Accounting Officer implemented the following measures to ensure improvement of the Audit opinion: Expenditure Management: The budget committee was resuscitated to monitor spending and compliance to	Yes, pending further consultation by PT

Resolution No.	Subject	Details	Response by the department	Resolved (Yes/No)
		order to obtain a clean audit. The committee recommends that the executing authority must table the outcomes of the investigation report in the house. The Executing Authority must provide progress report in the house every six months until the resolution is fully implemented with effect from 31 October 2020	SCM prescripts. - Material Underspending of the budget: The budget committee was resuscitated to monitor spending; the EA appointed an Acting CFO and Director Supply Chain Management from the Department of Health to assist the Department. - Material Misstatement in the preparation of the Annual Financial Statements: The Annual Financial Statements checklist was developed and reviewed by all stakeholders. The EA will brief the House on progress made on the implementation of the resolution in the 2021/22 financial year.	
Resolution 3	Non improvement in the Audit Outcomes.	The Committee recommends that the Accounting Officer must develop a comprehensive audit plan in order to obtain a clean audit.	Development of a comprehensive Audit plan: The AG Audit plan was developed, implemented and monitored. Out of 38 Audit findings 37 were successfully implemented and the	Yes, pending further consultation by PT

Resolution No.	Subject	Details	Response by the department	Resolved (Yes/No)
		The Committee recommends that the Executing Authority must table the outcome of the investigation report in the House.	remaining one on supply chain management (quotation rigging) is still under investigation. Over and above the Audit Action Plan the Department is also implementing the Limpopo Internal Control Practitioner's Framework. The investigation report will be tabled in the 2021/22 financial year.	
Resolution 4	Movable tangible capital assets and Minor assets	The Committee recommends that the Accounting Officer must take appropriate action against responsible officials for failing to put internal control systems in asset management to prevent the recurring qualification on the assets.	The Accounting Officer implemented disciplinary action against the then CFO and the outcome of the disciplinary action was dismissal. Disciplinary action against Shilowa S.P who was transferred to the Department of Public Works, Roads and Infrastructure is underway. Other responsible officials (Pheeha C and Nkatingi J) resigned from government.	No
		The Executing Authority must provide progress report in the House every six months until the resolution is fully implemented with effect from 31 October 2020.	The EA will provide the House with a progress report on implementation of House resolutions in the 2021/22 financial year.	
		Further The Committee recommends that the Accounting Officer must	The above disciplinary action taken against the responsible officials also	

Resolution No.	Subject	Details	Response by the department	Resolved (Yes/No)
		take appropriate action against responsible officials for failing to develop and implement an adequate systems of internal control to enable the Department to disclose the correct amount of accrued Departmental revenue in the financial statement	covers the recommendation.	
		Furthermore, the Department must train relevant officials in BAUD system in order to safeguard all major and minor assets.	Training on the BAUD system for the relevant officials was conducted during the 2017/18 financial year and is ongoing.	
		The Committee recommends that the Executing Authority must table the outcomes of the investigation report in the House	- During the 2019/20 financial year, a total of 1 826 Assets which were previously reported at R1 in the BAUD register have been fair valued and only a total of 105 assets identified after 01-April-2002 were not fair valued as these assets were not verified at year end. As a result, they were all disclosed under – investigation and are currently being followed up in 2020/21. - The Department developed and maintained an Asset Loss Control register in 2019/20 financial year and finalised investigations for some of the assets that were in the loss control register and they were written off	

Resolution No.	Subject	Details	Response by the department	Resolved (Yes/No)
			from the register. The Department has managed to maintain a clear record of assets that are under investigation and assets that are being followed up through verification exceptions.	
		<i>...and furthermore provide progress report in the House every six months until the resolution is fully implemented with effect from 31 October 2020</i>	The EA will provide the House with a progress report on implementation of House resolutions in the 2021/22 financial year.	
Resolution 5	Significant uncertainties	The Committee recommends that the Executing Authority must table the outcomes of the investigation report in the House on the implementation of recommendations of the investigation report once the investigations have been concluded and provide progress report every six months until the resolution is fully implemented from 31 October 2020.	Implementation of recommendations of the investigation report Moraba vs Department of Sport Art and Culture (DSAC), Motor Vehicle Accident (MVA), claim amount R54,154.58, status to date: Pleading stage. Plaintiff not actively pursuing the case. Magula Promotions Pty Ltd vs DSAC, Breach of Contract and unpaid Services, claim amount R8,592,936.35, status to date: Finalised and to be removed. Glenshiel Boutique Pty Ltd vs DSAC, Unpaid Services, claim amount, R191 064.00., status to date: Pleading stage.	Yes

Resolution No.	Subject	Details	Response by the department	Resolved (Yes/No)
			Gumbu R S vs DSAC, Motor Vehicle Accident, claim amount R115,012.73, status to date: Finalised and to be removed. Claims instituted by the State: DSAC vs Magula Promotions Pty Ltd v, over payment, claim amount R2,744,193.81 status to date: Finalized and to be removed. DSAC vs Vibe Zone Entertainment CC, Breach of Contract, claim amount R1,217,406, status to date: Pleading stage. State Attorney cannot locate the plaintiff address. Tracing agent was appointed to check her address. Summons served on the new identified addresses. Plaintiff was not found on the new address. Advocate is drafting documents to do Substituted Services. Provincial Treasury has been requested to assist with blacklisting of the Service Provider.	
		The EA to provide progress report in the House every six months until the resolution is fully implemented with effect from 31 October	The EA will provide the House with a progress report on implementation of House resolutions in the 2021/22 financial year.	

Resolution No.	Subject	Details	Response by the department	Resolved (Yes/No)
		2020		
Resolution 6	Irregular expenditure	The Committee recommends that the Accounting Officer must take appropriate action against responsible officials for incurring irregular expenditure amounting to R67,471,000 which was incurred in the previous year.	Disciplinary action was instituted against the Accounting Officer and the CFO. The Accounting Officer was demoted and the CFO was dismissed. The Mapungubwe forensic investigation has been finalised and disciplinary action is underway. Progress report will be submitted to the House in the 2021/22 financial year. The PMDS non-compliance matter is serving before court.	No
		The Committee further recommends that the Accounting officer must investigate all irregular expenditure incurred in the current and previous financial years and recover any loss due to negligence from responsible officials and service providers.	Public Service Commission investigation on irregular appointments has been completed and the cases are serving before court. Departmental Risk Management has investigated Irregular Expenditure amounting R1,902,000 and all condoned by the Provincial Treasury.	
		The Executing Authority must table progress report in the House on the implementation of this resolution every six months until the resolution is fully implemented with effect	The EA will table progress on the implementation of House resolutions in the 2021/22 financial year.	

Resolution No.	Subject	Details	Response by the department	Resolved (Yes/No)
		from 31 October 2020.		
Resolution 7	Material under spending of the budget	The Committee recommends that the accounting officer must take appropriate action against responsible officials for materially underspending the budget on all its programme by an amount of R10,935,000 as this may have a negative effect on service delivery. The Executing Authority must provide progress report in the House every six months until the resolution is fully implemented with effect from 31 October 2020	The Independent Development Trust (IDT) was requested to improve spending on infrastructure projects for the Department and was requested to implement consequence management on responsible officials. The EA will table progress on the implementation of House resolutions in the 2021/22 financial year.	No
Resolution 8	Restatement of corresponding figures	The Committee recommends that the Accounting Officer must take action against responsible officials for falling to correct errors relating to corresponding figures for the 2017/18 financial year before submission to the Auditor General. The Executing Authority must provide progress report in the House every six months until the resolution is fully implemented with effect from 31 October 2020	The CFO was dismissed. The Director Budget, Salaries and Accounts was served with a written warning. The EA will table progress on the implementation of House resolutions in the 2021/22 financial year.	Yes
Resolution 9	Achievement of planned targets	The Committee recommends that the Accounting Officer must take appropriate action against responsible officials for failing to achieve planned targets as reflected in the APP	The Independent Development Trust (IDT) was appointed to implement infrastructure projects for the Department and was requested to implement	Yes

Resolution No.	Subject	Details	Response by the department	Resolved (Yes/No)
		as these may have negative effects on service delivery.	consequence management on responsible officials. With regards to delays in the filling of posts Acting Chief Director Corporate Services could not be charged due to reprioritization of posts National Swimming competitions was cancelled by SRSA since the sport was out of season.	
		The Executing Authority must provide progress report in the House every six months until the resolution is fully implemented with effect from 31 October 2020	The EA will table progress on the implementation of House resolutions in the 2021/22 financial year.	
Resolution 10	Annual financial statements, performance and annual report	The Committee recommends that the Accounting Officer must take appropriate action against responsible officials for submitting the financial statements that were not prepared in accordance with prescribed reporting framework and or supported by the full and proper records as required by section 40(1)(b) of PFMA. The Committee further recommends that action be taken against responsible officials for submitting financial	The CFO was dismissed. The Director Budget, Salaries and Accounts was served with a written warning. The CFO was dismissed. The Director Budget, Salaries and Accounts was served with a written warning.	Yes

Resolution No.	Subject	Details	Response by the department	Resolved (Yes/No)
		statements after the prescribed time frame in contravention of section 40(1)(c)(i) of PFMA.		
	Annual financial statements, performance and annual report	The Committee recommends that the Accounting Officer must take appropriate action against responsible officials for submitting the financial statements that were not prepared in accordance with prescribed reporting framework and or supported by the full and proper records as required by section 40(1)(b) of PFMA.	The CFO was dismissed. The Director Budget, Salaries and Accounts was served with a written warning.	
		The Committee further recommends that action be taken against responsible officials for submitting financial statements after the prescribed time frame in contravention of section 40(1)(c)(i) of PFMA.	The CFO was dismissed. The Director Budget, Salaries and Accounts was served with a written warning.	
		The committee furthermore recommends that the Accounting Officer must take action against responsible officials for falling to maintain a proper record management system to support the reported performance information in the annual performance report.	The CFO was dismissed. The Director Budget, Salaries and Accounts was served with a written warning.	

Resolution No.	Subject	Details	Response by the department	Resolved (Yes/No)	
		The Executing Authority must provide progress report in the House every six months until the resolution is fully implemented with effect 31 October 2020.	The EA will table progress on the implementation of House resolutions in the 2021/22 financial year.		
2018/19 FY					
Resolution 1	Stagnant in the audit outcomes.	The Committee recommends that the Accounting Officer must develop an audit action plan to obtain a clean audit .The Executing Authority must brief the House on progress made every six months on the implementation of this resolution until the resolution is fully implemented with effect from 31 October 2020.	Development of a comprehensive Audit plan: The AG Audit plan was developed, implemented and monitored. Out of 38 Audit findings 37 were successfully implemented and the remaining one on supply chain management (quotation rigging) is still under investigation. The EA will table progress on the implementation of House resolutions in the 2021/22 financial year.	Yes, pending further consultations by PT.	
	2009				UQ
	2010/11				Q
	2011/12				Q
	2012/13				Q
	2013/14				Q
	2014/15				Q
	2015/16				Q
	2016/17				Q
	2017/18				Q
2018/19	Q				
Resolution 2	Movable tangible capital assets and Minor assets	The Committee recommends that the Accounting Officer must take appropriate action against responsible officials for contravening the Modified Cash Standards (MCS) and for failing to maintain adequate record of assets under investigation	The Accounting Officer implemented disciplinary action against the then CFO and the outcome of the disciplinary action was dismissal. Disciplinary action against Shilowa S.P who was transferred to the Department of Public Works, Roads and Infrastructure is	No	

Resolution No.	Subject	Details	Response by the department	Resolved (Yes/No)
			underway. Other responsible officials (Pheeha C and Nkatingi J) resigned from government.	
		The Executing Authority must provide progress report in the House every six (6) until the resolution is fully implemented with effect from 31 October 2020.	The EA will provide progress report on implementation of House resolutions in the 2021/22 financial year.	
Resolution 3.	Material underspending of the budget	The Committee recommends that Accounting Officer must take appropriate action against the responsible officials for materially underspending the budget on all its programmes by an amount of R36,025,000 as this may have a detrimental effect on service delivery.	The IDT was appointed to implement infrastructure projects for the department. The CFO was dismissed.	No
		The Committee further recommends that the Executing Authority must table progress report in the House every six months until the resolution is fully implemented with effect from 31 October 2020.	The EA will table progress on the implementation of House resolutions in the 2021/22 Financial Year.	
Resolution 4.	Significant uncertainties	The Committee recommends that the Executing Authority must table the outcomes of the investigation report in the House.	Progress on implementation of recommendations of the investigation reports Moraba vs Department of Sport Art and Culture	Yes

Resolution No.	Subject	Details	Response by the department	Resolved (Yes/No)
			(DSAC), Motor Vehicle Accident (MVA), claim amount R54,154.58, status to date: Pleading stage. Plaintiff not actively pursuing the case. Magula Promotions Pty Ltd vs DSAC, Breach of Contract and unpaid Services, claim amount R8,592,936.35, status to date: Finalised and to be removed. Glenshiel Boutique Pty Ltd vs DSAC, Unpaid Services, claim amount, R191,064.00, status to date: Pleading stage. Gumbu R S vs DSAC, Motor Vehicle Accident, claim amount R115,012.73, status to date: Finalised and to be removed. Claims instituted by the State: DSAC vs Magula Promotions Pty Ltd v, over payment, claim amount R2,744,193.81 status to date: Finalized and to be removed. DSAC vs Vibe Zone Entertainment CC, Breach of Contract, claim amount	

Resolution No.	Subject	Details	Response by the department	Resolved (Yes/No)
			R1,217,406, status to date: Pleading stage. State Attorney cannot locate the plaintiff address. Tracing agent was appointed to check her address. Summons served on the new identified addresses. Plaintiff was not found on the new address. Advocate is drafting documents to do Substituted Services. Provincial Treasury has been requested to assist with blacklisting of the Service Provider.	
Resolution 5.	Irregular expenditure	The Committee recommends that the Accounting Officer must take appropriate action against responsible officials for failing to take effective and appropriate steps to prevent irregular expenditure amounting to R1,902,000 as disclosed in note 31 tot the annual financial statements, as required by section 38 (1)(c)(ii) of the PFMA and treasury regulation 9.1.1	Disciplinary action was instituted against the CFO who was subsequently dismissed. The investigation on Hlayiseka Security Services has been completed and 7 Officials will be subjected to disciplinary hearing for the irregular appointment of the Security Company in November 2020.	Yes

Resolution No.	Subject	Details	Response by the department	Resolved (Yes/No)
		The Committee recommends that the Accounting Officer must conduct an investigation of all irregular expenditure and recover any loss due to negligence must be recovered from responsible officials.	The outcome of disciplinary hearing will determine the amounts to be recovered if any from the affected officials.	
Resolution 6.	Fruitless and wasteful expenditure	The Committee recommends that the Accounting Officer must investigate fruitless and wasteful expenditure to the tune of R2,707,000 incurred in the prior years and recover any loss due to negligence must be recovered from responsible officials	The Fruitless and wasteful expenditure of R2,707,000 was investigated as follows: An amount of R1,463,000 was written off by Provincial Treasury An amount of R4000.00 was recovered from the responsible official. A balance of an amount of R 1,240,000 has been referred to Legal Services for recovery processes.	Yes
		The Executive Authority must provide progress report in the House every six months until the resolution is fully implemented with effect from 31 October 2020.	The EA will table progress on the implementation of House resolutions in the 2021/22 financial year.	
Resolution 7	Achievement of planned targets	The Committee recommends that the Accounting Officer must take appropriate actions against responsible officials for failing to achieve planned targets in Programme 2: Cultural Affairs and	The Department is still waiting for an investigation report from IDT as well as disciplinary action taken against responsible officials. With regards to Sports and Recreation the late	No

Resolution No.	Subject	Details	Response by the department	Resolved (Yes/No)
		Programme 4: Sport and Recreation.	procurement of Sports equipment and attire was due delays in supply chain management. Disciplinary action will be taken against the responsible officials upon finalisation of the investigation.	
		The Executive Authority must provide progress report in the House every six months until the resolution is fully implemented with effect from 31 October 2020.	The EA will provide progress on the implementation of House resolutions in the 2021/22 financial year.	
Resolution 8	Annual financial statements, performance and annual report	The Committee recommends that the Accounting Officer must take appropriate action against the responsible officials for submitting financial statements which were not prepared in accordance with the prescribed financial reporting framework as required by section 40 (1)(a) and (b) of the PFMA.	The CFO was dismissed. The Director Budget, Salaries and Accounts was served with a written warning.	Yes
		Furthermore, the Committee recommends that the Accounting Officer must take appropriate action against responsible officials for failing to review and monitor compliance with relevant legislation	The EA will table progress on the implementation of the investigation report in House in the 2021/22 financial year.	
Resolution 9	Other reports	The Committee	The investigation report	No

Resolution No.	Subject	Details	Response by the department	Resolved (Yes/No)
		recommends that the Executing Authority must table investigation reports covering the financial period 2012/13 to 2016/17 and any other report in the House once the reports are readily available. .	has been received and the Department is already implementing recommendations	
		The Committee further recommends that the Executing Authority must brief the House on the implementation of the recommendations contained in the investigation report every six months until the resolution is fully implemented with effect from 31 October 2020.	The EA will table progress on the implementation of the investigation report in House in the 2021/22 financial year.	
Resolution 10	Irregular appointment of Director: Budget, Salaries & Accounts	The Committee recommends that Executing Authority must take action against the Accounting Officer for appointing an official without obtaining approval from Treasury and for offering the said official a counter offer contrary to the provision of Provincial Personnel Management Framework.	The Accounting Officer has referred the matter to Provincial Treasury for attention as the Accounting Officer in question was recalled to Provincial Treasury. The Then HOD was served with a written warning.	Yes

9. PRIOR MODIFICATIONS TO AUDIT REPORTS

Nature of qualification, disclaimer, adverse opinion and matters of non-compliance	Financial year in which it first arose	Progress made in clearing / resolving the matter
Unqualified	2019/20	Not applicable

10. INTERNAL CONTROL UNIT

The Department has established the internal control unit with only an Assistant Director reporting to the Deputy Director compliance. The unit will be capacitated once funds are available.

The Department's systems of internal accounting control provide reasonable assurance on the following:

Existence – Assets, liabilities and ownership interests exist as of a point in time

Occurrence – Recorded transactions represent economic events that actually occurred during a stated period of time

Completeness – All transactions and other events and circumstances that occurred during a specific period, and should have been recognized in that period, have, in fact, been recorded.

Rights and obligations – Assets and liabilities reported on the balance sheet are bona fide rights and obligations of the entity as of that point in time

Valuation or allocation – Assets, liabilities, revenues and expenses are recorded at appropriate amounts in accordance with relevant accounting principles

Presentation and disclosure – Items in the statements are properly described and classified as well as fairly presented.

11. INTERNAL AUDIT AND AUDIT COMMITTEES

Internal Audit

Key activities and objectives of the internal audit

The Department utilises the transversal services of the Internal Audit Unit based in Provincial Treasury. Progress made in relation to findings made by the Internal Audit Unit is also reported to the Audit Committee on a quarterly basis. The key objectives of Internal Audit (IA) are:

- Provide assurance of adequacy and effectiveness of Risk Management Process;
- Assess & recommend improvement on governance process;
- Providing assurance to management and the AC on the adequacy and effectiveness of the risk management process; and
- Assist management and the AC by examining, evaluating, reporting and recommending improvements on the adequacy and effectiveness of management's risk processes.

Summary of audit work done

The following audits were performed during the year under review and the recommendations are being implemented:

Risk based audits:

- Annual Financial Statements
- Business Continuity Plan
- Monitoring of COVID-19 Protocols implementation
- Annual Report Performance Information
- Supply Chain Management
- Follow Up
- Budget Management
- Interim Financial Statement
- Transfer Payments
- Reliability and Integrity of Performance Information
- Follow Up
- Asset Management
- Division of Revenue
- Supply Chain Management

Fraud Audit:

- Expenditure management

Information Systems Audit

- Financial statements – CAAT's
- SCM CAAT's
- Follow up audit

Audit Committee

Key activities and objectives of the Audit Committee

1. Key activities

Despite the challenges posed by the National Regulations as a direct consequence of COVID-19 (Coronavirus), Audit Committee (AC) has satisfactorily performed its mandate as enshrined in Sections 76 (4) (d) and 77 of the Public Finance Management Act (Act No. 1 of 1999) read in conjunction with Treasury Regulations 3.1 which states that AC must, amongst others, review the following:

- I. the effectiveness of the internal control systems;
- II. the effectiveness of the internal audit function;
- III. the risk areas of the institution's operations to be covered in the scope of internal and external audits;
- IV. the adequacy, reliability and accuracy of the financial information provided to management and other users of such information;

- V. any accounting and auditing concerns identified as a result of internal and external audits;
- VI. the institution's compliance with legal and regulatory provisions; and
- VII. 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.

1.1. Impact of COVID-19 on Audit Committee Activities

During 2020/2021 financial year, the AC was unable to hold its AC Meetings as planned due to difficulties posed by the COVID-19. As a result, the AC Annual Schedule of meetings was amended during 19 May 2020 from the original AC Annual Schedule of 22 January 2020 to pave a way-forward for AC Meetings to take place under COVID-19 National Regulations. The impact of COVID-19 further affected the special AC Meetings to consider Draft Annual Reports, AC Meetings to consider Draft Audit & Management Reports as well as First Quarterly AC Meetings to consider AC First Quarterly Reports. All the aforementioned AC Meetings were pushed forward in a month or two to allow time for Departments, Shared Internal Audit Service (SIAS), and Auditor General (Limpopo) to prepare and finalise all the reports to be considered during the AC Meetings.

Nevertheless, all the AC activities have been taking place through virtual platforms (Microsoft Teams) as a direct consequence of COVID-19. The need for all the AC activities to take place through virtual platforms had actually emphasised the vulnerability of our servers, connectivity, Data allocation and poor networks across the country. Poor connectivity ranging from myriad of issues remains a problem hampering Provincial Accountant General's (PAG) office through AC Secretariat to facilitate smooth AC activities / meetings.

1.2. Audit Committee Meetings

During the financial year 2020/2021, the AC has met five (5) times to perform its roles and responsibilities as stipulated in the AC Charter. This was in addition to the special meetings to consider both Three Year Internal Audit Plans Plus Annual Plans and Auditor General Audit Coverage Strategy held during June 2020. As per National Treasury guidance on review of audit cycle, AC Meetings to consider Draft Annual Report including Annual

Financial Statements (AFS) were held during July 2020. AC Meetings to consider Draft Audit and Management Reports were subsequently held during September 2020. Moreover, first and second quarter AC meetings were combined and held during November 2020 to ensure that the AC was able to cover the scope of its work and advise the Accounting Officers accordingly.

1.3. 2020/2021 Audit Committee Annual Strategic Planning Workshop

For the first time in the history of the Limpopo AC Annual Strategic Planning Workshop, the AC held its Annual Strategic Planning Workshop virtually during 15 – 16 February 2021. This was, however, not spared by the connectivity challenges outlined in paragraph 1.1 above. Connectivity to such a huge number of officials and AC Members (AC Stakeholders) during AC Annual Strategic Planning Workshop remains a big challenge. This often affects many other fundamental areas such as participation by AC members as well as active engagement by the Accounting Officers thus slightly failing the session to achieve its objectives. The CEO of the Institute of Internal Auditors South Africa (IIASA) was invited to present on the topic titled: *“The Dynamics around Drafting, Finalisation and Reviewing of Internal Audit Plans and the role of AC, Internal Audit and Management (Departments)”*. Other notable presenters included National Treasury Accountant General's office on the topic titled: *“Carrying out specialised audit: oversight of the Audit Committee on Forensic Audits”*. The CAC assumes the responsibility to coordinate all the AC resolutions taken during the AC Annual Strategic Planning Workshop.

1.4. Meetings Between MECs of Departments and AC Chairpersons

During the financial year 2020/2021, only two Chairpersons (Cluster 02 & 03) were able to meet with Executive Authorities (EAs) of their respective Departments although not for all the Departments. Cluster 01 and 04 Chairpersons were not able to meet the EAs of the respective Departments they are responsible for due to poor logistical arrangements within the offices of the Accounting Officers (AOs) of the Departments they are responsible for. The meetings between AC Chairpersons and EAs are very important as part of the Stakeholder Engagements as defined in the AC Charter. The AC Resolution taken during the AC Annual Strategic Planning Workshop which states that during the meeting between the AO and the EA to discuss performance review, AC Chairpersons must be slotted in to meet their respective MECs should be implemented.

1.5. CAC Chairperson Meetings

The CAC Chairperson managed to attend only one EXCO meeting. Attendance of such meetings by the CAC Chairperson are as per invite by EXCO Secretariat thus the CAC Chairperson was not invited to most of the EXCO meetings. Moreover, the CAC Chairperson managed to attend the HOD Forum to present the CAC Report on audit matters by AGSA. Invitation of the CAC Chairperson to these critical governance structures is very important to ensure that the work of the AC is visible and noticed by the EA of the Departments. Engagement with EXCO Secretariat is ongoing to ensure that the AC plays a pivotal role in reshaping Service Delivery in the Province through key Stakeholder Engagements. During the execution and reporting of audit outcomes by AGSA, the CAC Chairperson met with AGSA Business Executive to discuss several concerns that emanated from the Cluster AC meetings for prompt and high-level intervention. Although the CAC chairperson managed to meet the MEC for Finance once during December 2020, this was not enough to address the afore-mentioned concerns. The CAC Chairperson and all the Cluster Chairpersons managed to meet during December 2020 to review the Performance of the Chief Audit Executive (CAE) as the standard requires.

1.6. 360 Degree Audit Committee Evaluation

National Treasury 360 Degree Evaluation model was used to evaluate the work and performance of the AC. The final evaluation yielded an average score of 4.52 (from rating of 1 – 5) when combining the average scores of all the AC Stakeholders. This represented a slight improvement from the previous evaluation period which yielded an average score of 4.50 rating. The AC stakeholders who participated in the performance evaluation of the AC included Provincial Internal Audit, External AC Members and Management (Accounting Officers, Chief Risk Officers, Chief Financial Officers, Head of Internal Controls and GITO). AGSA as an AC stakeholder could not participate in the performance review of the AC, mentioning that they do their own evaluation in the management report of each Department to protect and maintain their independence. Although the average rating of the AC was 4.52 (2019 – 4.50), the scores in respect of “Poor understanding of Business & Risks of the Departments by the external AC members” reduced from 4.46 in 2019 to 4.34 in 2020 and “Process and Procedure” which reduced from 4.63 in 2019 to 4.60 in 2020. A fundamental matter raised was the unavailability of the EAs to meet with the Chairpersons of the Clusters AC.

1.7. Audit Committee Membership

Current AC Membership was appointed with effect from 01 January 2020 and will expire on 31 December 2022. A total of 17 AC members were appointed during 2020 AC membership appointment process. Total number of female AC members are eight (8) while a total number of male AC members are nine (9) represented as: 53% males and 47% females. Although this represent a huge improvement from the previous AC composition, there is a strong need to improve female recruitment to the Limpopo AC composition.

1.8. The following table stipulate the nature and activities of each AC meeting/event held:

No.	Period	Nature of the Ac Meeting	Information / Documents reviewed
1.	June 2020	Approval of the Three-Year Internal Audit Plan, Annual Internal Audit Plan and Auditor General Audit Coverage Strategy	a. Three Year Internal Audit Plans and Annual Internal Audit Plans b. Auditor General Audit Coverage Strategies
2.	June 2020	CAC Meeting to consider Clusters AC Reports	c. Clusters AC Reports reporting on matters pertaining to Internal Audit Plans and AGSA Audit Strategies.
3.	July 2020	Review of Fourth Quarterly Performance Information and Draft Annual Report (Including Draft Annual Financial Statements) before submission to the Auditor General	a. Annual Performance Report, b. Draft Annual Financial Statements, c. Fourth Quarterly Risk Management Report, d. Fourth Quarterly Internal Audit Progress Report.
4.	August 2020	CAC Meeting to consider Clusters AC Reports	e. Clusters AC Reports on matters pertaining to Draft Annual Reports including Draft AFS.
5.	September / October 2020	Review of Draft Audit and Management Reports	a. Draft Management Reports, b. Draft Audit Reports.
6.	October 2020	CAC Meeting to consider Clusters AC Reports	c. Clusters AC Reports on matters pertaining to Draft Audit & Management Reports.
7.	November 2020	Review of First & Second Quarter Performance Reports (Financial and Non-Financial)	a. Accounting Officer's Report to the AC (Financial & Non-Financial), b. Quarterly Risk Management Report, c. SCOPA Resolutions Implementation Progress, d. Auditor General Audit Findings Implementation Progress, e. First & Second Quarterly Internal Audit

No.	Period	Nature of the Ac Meeting	Information / Documents reviewed
			Progress Reports. f. Procurement Plans of the Departments.
8.	December 2020	CAC Meeting to consider Clusters AC Reports	g. Clusters AC Reports on matters pertaining to First & Second Quarter Audit Committee Reports as per paragraph 7 above.
9.	February 2021	Review of Draft and Management Reports for DPWRI & OTP.	a. Draft Management Reports, b. Draft Audit Reports.
10.	February 2021	AC Annual Strategic Planning Workshop	a. Approval of the Audit Committee Charter, b. Approval of the Internal Audit Charter, c. Review of the Accounting Officer's Reporting Framework to the AC, d. AC Improvement Plan by Clusters AC Chairpersons e. Reflection on the Status of the Previous Year AC Resolutions, f. 360 Degree AC Evaluation Feedback.
11.	March 2021	Third Quarterly Departmental Reports and approval of the Three-Year Internal Audit Plan, Annual Internal Audit Plan and Auditor General Audit Coverage Strategy	g. All information under No. 4 except point f, h. Three Year Internal Audit Plans and Annual Internal Audit Plans for 2021/2022. i. Auditor General Audit Coverage Strategies
12.	March 2021	CAC Meeting to consider Clusters AC Reports	j. Clusters AC Reports on matters pertaining to Third Quarter AC Reports as per paragraph 11 above.

2. Objectives of the audit committee

The Strategic Objectives of the AC as stipulated in its approved written Terms of Reference (AC Charter) are to ensure:

- the availability of a well-resourced, functional and sustained internal audit function;
- sound relationship with all assurance providers, oversight structures and other stakeholders;
- effective and efficient Internal and External Audit processes;
- promotion of sound functional interaction between the internal audit and other assurance providers;
- that there is adequate and effective corporate governance, encompassing fraud and risk management, information technology, internal control, financial management and reporting systems;

- f. Accounting Officers are fully supported in fulfilling their responsibilities in terms of the PFMA;
- g. accountability in terms of financial management and performance information for effective service delivery; and
- h. Compliance with relevant laws and regulations.

Attendance of audit committee meetings by audit committee members

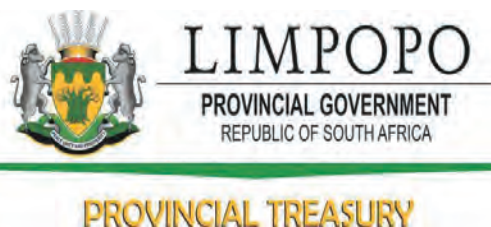
The table below discloses relevant information on the audit committee members:

Name	Qualifications	Internal or external	If internal, position in the Department	Date Appointed	Date Resigned	No. of Meetings Attended
M.I Petje	• M.Phil: Adult Education • BAB.ED • Diploma in Education • Labour Relations & Negotiations Programme • Senior Executive Program • MYGLOBE • Inter-governmental Fiscal Relations Program	External	N/A	01 February 2017 Re-appointed 01 February 2020	To date	5
D.S Sereku	• CA SA • BCom • Bcompt Hons • B Laws	External	N/A	01 February 2020	To date	5
A.O Munyamela	• CA(SA) • MBA • CTA(Hons) Accounting • Diploma (Cost and Management Accounting) • B Comm	External	N/A	01 February 2020	To date	5

Name	Qualifications	Internal or external	If internal, position in the Department	Date Appointed	Date Resigned	No. of Meetings Attended
A.M.M Badimo	Accounting - B.Sc Computer Science - B.Sc Hons Computer Science - Master in Business Administration (MBA) - Master of Science (M.Sc) - CISM (Certified Information Security Manager) - CGEIT (Certified in the Governance of Enterprise IT) - CISA (Certified Information Systems Auditor) - CRISC (Certified in Risk and Information Systems Control) - Cobol Programming Diploma	External	N/A		To date	5

Name	Qualifications	Internal or external	If internal, position in the Department	Date Appointed	Date Resigned	No. of Meetings Attended
	• PMP (Project Management Professional) • Cert. IT Auditing, COBIT 5, ITIL Foundation • Certified ISO 22301 Lead Implementer • Certified Blockchain Expert (CBE) • F. Inst D (IoDSA)					

12. AUDIT COMMITTEE REPORT



REPORT OF THE AUDIT COMMITTEE ON LIMPOPO DEPARTMENT OF DEPARTMENT OF SPORT, ARTS AND CULTURE (DSAC)

We are pleased to present our report for the financial year ended 31 March 2021.

Audit Committee Structure

Limpopo Provincial Government has an Audit Committee (AC) which is two-tiered consisting of 4 Cluster Audit Committees, dealing with specific departments, and a shared Central Audit Committee. The Limpopo Provincial Department of Sport, Arts and Culture (DSAC) is part of Cluster 1.

Audit Committee Responsibility

The AC reports that it has complied with its responsibilities arising from Section 38 (1) (a) (ii) of the Public Finance Management Act and Treasury Regulation 3.1.13. The Audit Committee also reports that it has adopted appropriate formal terms of reference as its AC Charter, has regulated its affairs in compliance with this Charter and has discharged all its responsibilities as contained therein and the related code of conduct, policies and practices.

Stakeholder Engagement/s

The committee has been able to engage with the following stakeholders:

Audit Committee Skills Development

A strategic and induction session was held during the last quarter of the financial year (**15 and 16 February 2021**) to assist the AC members better understand their challenging roles and the direction of the province in general.

Some AC members are also members of professional organisations like the IODSA, ISACA, IIASA, IRMSA, and so on, and continue to expand their knowledge through these organisations.

The Effectiveness of Internal Control

Based on the results of the formal documented review of the design, implementation and effectiveness of the department's system of internal controls conducted by the SIAS and AGSA during the financial year ended 31 March 2021, and in addition, considering information and explanations given by management plus discussions held with the AGSA on the results of their audit, the AC concluded that no material internal control breaches come to the Committee's attention.

However, the internal control environment is still deficient since the financial statements were found to have a lot of misstatements. There were still some non-compliances reported, deficiencies in IT control systems and lack of validation of performance outcomes reported in the annual performance report.

Risk Management

The AC reviewed the department's policies on risk management and strategy (including ICT Governance) and monitored the implementation of risk management policy and strategy and concluded that there is a room for improvement in so far as the implementation of the risk action plans. Additionally, the AC raised issues with the RMC Chairperson's report not compiled for the four quarters and the risk policy; strategy not approved. There are vacancies in the Ethics and Integrity management unit and the MISS Officer and Information Security Officer positions not filled.

In-Year Management and Monthly / Quarterly Report

Based on the quarterly review of in-year monitoring systems and reports, the AC is not satisfied with the quality, accuracy, uselessness, reliability, appropriateness, and adequacy of the department's in-year reporting systems. Management needs to improve on this, and the accounting officer should ensure that adequate controls are implemented to prevent or detect non-compliance timely.

Internal Audit

The Audit Committee:

- reviewed and approved the annual SIAS plans and evaluated the independence, effectiveness and performance of the internal audit function;
- considered the reports of the SIASs on the department's systems of internal control;

- reviewed issues raised by SIAS and the adequacy of corrective action taken by management in response thereto.

At the end of quarter four, there were a number of fraud risks that have not been mitigated in some of the areas that were under review and the AC recommended that management put the necessary measures in place.

During the review of the Annual Financial Statements (AFS), irregular expenditure and fruitless and wasteful expenditure were not addressed properly and the audit committee recommended that all findings from the SIAS AFS review be actioned by management.

Combined assurance

The AC reviewed the plans and reports of the external and internal auditors and other assurance providers including management and concluded that the internal audit unit should finalise the full implementation of Combined Assurance Framework.

Compliance with the relevant laws and regulations

The AC considered reports provided by management, SIAS and the AGSA regarding compliance with legal and regulatory requirements and concluded that the department did not fully comply with the enabling laws and regulations as well as its departmental policies and standard operating procedures, especially in the area of quality of annual financial statement and supply chain management (including expenditure management), as well as performance management.

Evaluation of Annual Financial Statements

Following the review by the AC of the draft annual financial statements for the year ended 31 March 2021 before the audit, the committee is of the view that, draft annual financial statements can be submitted to the AGSA for audit subject to all inputs from AC, SIAS and LPT senior management being factored in.

Evaluation of Annual Performance Report

Following the review by the AC of the draft annual performance report for the year ended 31 March 2021 and after the audit, the Committee is of the view that, draft annual performance report can be submitted to the AGSA for audit subject to all inputs from AC, SIAS and LPT senior management being factored in.

Consideration of the Final Audit report

The AC considered the Report by the AGSA for the DSAC on 26 August 2021 and report as follows:

- the department overall audit outcome remained unchanged when compared to the prior year;
- management provides some assurance because the quality review of the annual financial statements and annual performance report remains a concern as some of the misstatements identified were as a result of insufficient reviews performed;
- in terms of the drivers for internal control, the issues are attributed to the control environment which is not fully functional as some roles and positions in finance division will need to be strengthened;
- compliance findings on the quality of the annual financial statements and annual performance report still remain a concern.

We would like to express our appreciation to SIAS and the LPT for their roles in supporting the DSAC, acting Accounting Officer, Management, and to these first line of defence in quality assurance for their commitment as well as for maintaining an unqualified audit opinion with no repeat findings.



Mr MaLlele PeTje
Chairperson of the Audit Committee
Date: 13 September 2021

13. B-BBEE COMPLIANCE PERFORMANCE INFORMATION

The following table has been completed in accordance with the compliance to the BBEE requirements of the BBEE 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
Determining qualification criteria for the issuing of licenses, concessions or other authorisations in respect of economic activity in terms of any law?	No	The Department is not responsible for issuing of concessions and business license to operate economic activities in its jurisdiction.
Developing and implementing a preferential procurement policy?	Yes	The Department is implementing the Preferential Procurement policies in line with the Preferential Procurement Regulations of 2011 and 2017 that are aligned to the aims of the Preferential Procurement Policy Framework Act and Broad-Based Black Economic Empowerment Framework (B-BBEE)
Determining qualification criteria for the sale of state-owned enterprises?	No	The sale of the state – owned enterprises is not within the scope of the Department.
Developing criteria for entering into partnerships with the private sector?	No	The Department did not enter in private partnerships in the year under review.
Determining criteria for the awarding of incentives, grants and investment schemes in support of Broad Based Black Economic Empowerment?	No	To support the Broad Based Black Economic Empowerment, the Department evaluates suppliers in terms its requirements and ensures that the suppliers qualifies for points if they produce a B-BBEE certificate.

PART D: HUMAN RESOURCE MANAGEMENT

1. INTRODUCTION

The information contained in this part of the annual report has been prescribed by the Minister for the Public Service and Administration for all departments in the public service.

2. OVERVIEW OF HUMAN RESOURCES

The Department started the year with a total workforce of 474 employees. The workforce is comprised of 277 employees appointed on a permanent and 181 employees appointed on contract basis through the Community Library Services and Mass Participation and Sport Development grants.

As at end March 2021 the workforce has decreased to 458, a reduction of 3.3790%. This is mainly due to expiry of contract, retirement, resignation, death and discharge due to ill-health. Though, expiry of contract account for majority of termination cases. There was no significant impact on vacancy rate as the Department with necessary approval was able to extend some of the contracts.

The Department has an approved Human Resource Plan, Employment Equity and Work Place Skills Plan. The Human Resource Plan identifies, recruitment, training and development, organisational design, EHW Services and implementation of the Employment Equity Plan as priority focal areas.

The Department had several positions which were vacant at the beginning of the financial year. Unfortunately, due to budget cuts approval was only received to fill three (3) Executive Management positions of Chief Directors and CFO. The positions which could not filled will be prioritised for filling over the MTEF depending on availability of funds. The Executive Management Posts of the Department; the Position of Chief Director Corporate Services and Chief Financial Officer (CFO) were filled. The process of filling contract posts which could not be finalized in 2020/21 has already commenced and it is anticipated that the positions will be filled in 2021/22 financial year.

The Work Place skills plan was implemented. An amount of R1,134million was utilised for training purposes to deliver training programmes. The Department planned to train 15.8% (75) of the employees and has subsequently training 31% (147) of the employees. This is due to free online training opportunities from the National School of Government which were taken advantage of. The Department is also implementing Internship and Learnership programmes as capacity building programmes for youth.

The Organisational Structure has been reviewed and submitted to Office of the Premier for review. The Department envisages that the process will be concluded in 2021/22 financial year.

The Department is implementing the Provincial Transversal Performance Management System through which employee development plans are integrated into the Workplace Skills Plan and good performance is rewarded in accordance with the DPSA incentive policy framework.

The Department is implementing Employee wellness programmes aligned to the pillars of the Employee Health and Wellness Strategic Framework. For the year 2020-21 employee Health and Wellness concentrated more on compliance to COVID-19 regulations and implementation of protocols in the workplace. Health and Wellness interventions were implemented and continually, officials are informed about regulations and COVID-19. Training was provided in collaboration with the Department of Health. Administrative arrangements were put in place to prevent spread of coronavirus in the workplace.

3. HUMAN RESOURCES OVERSIGHT STATISTICS

3.2 Personnel related expenditure

The following tables summarises the final audited personnel related expenditure by programme and by salary

Table 3.1.1 Personnel expenditure by programme for the period 1 April 2020 and 31 March 2021

Programme	Total expenditure (R'000)	Personnel expenditure (R'000)	Training expenditure (R'000)	Professional and special services expenditure (R'000)	Personnel expenditure as a % of total expenditure	Average personnel cost per employee (R'000)
Administration	174,124	84,151	923	0	48.33	183
Cultural Affairs	40,337	29,306	0	0	72.65	64
Library & Archives Services	131,626	57,394	0	0	43.6	125
Sport & Recreation	44,540	25,032	211	0	56.2	55
Total	390,627	197,861	1,134	0	50.7	431

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

Salary band	Personnel expenditure (R'000)	% of total personnel cost	No. of employees	Average personnel cost per employee (R'000)
Lower skilled (Levels 1-2)	3,175	2	18	176
Skilled (level 3-5)	27,080	14	120	226
Highly skilled production (levels 6-8)	67,425	34	164	411
Highly skilled supervision (levels 9-12)	74,273	38	98	757
Senior and Top management (levels 13-16)	24,142	12	19	1,271
Other, contract	1,766	1	39	45
Total	197,861	100	458	432

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

Programme	Salaries		Overtime		Home Owners Allowance		Medical Aid	
	Amount (R'000)	Salaries as a % of personnel costs	Amount (R'000)	Overtime as a % of personnel costs	Amount (R'000)	HOA as a % of personnel costs	Amount (R'000)	Medical aid as a % of personnel costs
Programme 1: Administration	72,865	36.8	13	0	2,231	1.1	3,877	2.0
Programme 2: Cultural Affairs	24,138	12.2	1	0	888	0.4	1,530	0.8
Programme 3: Library and Information Services	53,311	26.9	0	0	829	0.4	1,435	0.7
Programme 4: Sport and Recreation	21,955	11.1	6	0	364	0.2	973	0.5
Total	172,269	87.1	20	0	4,312	2.2	7,815	3.9

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

Salary band	Salaries		Overtime		Home Owners Allowance		Medical Aid	
	Amount (R'000)	Salaries as a % of personnel costs	Amount (R'000)	Overtime as a % of personnel costs	Amount (R'000)	HOA as a % of personnel costs	Amount (R'000)	Medical aid as a % of personnel costs
Skilled (level 1-2)	2,515	161.5	3	0.1	224	8.6	431	16.4
Skilled (level 3-5)	25,624	171.2	6	0	935	6.5	1,574	10.8
Highly skilled production (levels 6-8)	57,126	176.7	7	0	1,672	3.7	3,497	7.5
Highly skilled supervision (levels 9-12)	61,377	180.6	4	0	1,170	1.7	2,033	3
Senior management (level 13-16)	23,861	185.3	0	0	311	1.3	280	1.2
Other, contract	1,766	99.7	0	0	0	0	0	0
Total	172,269	975	20	0.1	4,312	21.8	7,815	38.9

3.3 Employment and vacancies

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

Programme	Number of Posts on approved establishment	Number of Posts Filled	Vacancy Rate	Number of employees additional to the establishment
Programme 1: Administration	152	145	4,6	4
Programme 2: Cultural Affairs	61	56	9	0
Programme 3: Library and Information Services	50	49	2	122
Programme 4: Sport and Recreation	31	27	15	55
TOTAL	294	277	5,8	181

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

Salary band	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
Lower Skilled (Levels 1-2)	17	13	6.7	4
Skilled (Levels 3-5)	62	58	13.1	63
Highly Skilled Production (Levels 6-8)	105	98	6.6	66
Highly Skilled Supervision (Levels 9-12)	89	89	0	8
Senior Management (Levels 13-16)	21	19	15	1
Other, contract	0	0	0	39
Total	294	277	5.8	181

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

Critical occupation	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
Administrative Related	73	72	1.3	8
Archivists Curators and Related Professionals	4	4	0	0
Building and Other Property Caretakers	3	3	0	0
Bus and Heavy Vehicle Drivers	1	1	0	0
Cashiers Tellers and Related Clerks	1	1	0	0
Cleaners in Offices Workshops Hospitals Etc	33	27	18	0
Client Inform Clerks (Switchboard Reception Inform Clerks)	3	3	0	0
Communication and Information Related	5	5	0	0
Farm Hands and Labourers	7	7	0	0
Finance and Economics	6	6	0	0

Critical occupation	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
Related				
Financial and Related Professionals	8	8	0	0
Financial Clerks and Credit Controllers	16	15	6	0
Historians and Political Scientists	2	2	0	0
Human Resources & Organisation Development & Related Prof	4	4	0	0
Human Resources Clerks	18	17	6	0
Human Resources Related	7	7	0	0
Identification Experts	1	1	0	0
Language Practitioners' Interpreters & Other Communication, Permanent	5	5	0	0
Librarians and Related Professionals, Permanent	5	5	0	0
Library Mail and Related Clerks	18	18	0	114
Light Vehicle Drivers	2	2	0	0
Logistical Support Personnel	5	5	0	0
Messengers Porters and Deliverers	6	5	17	0
Other Administration & Related Clerks and Organisers	33	29	12	58
Other Administrative Policy and Related Officers	1	1	0	0
Other Occupations	3	3	0	0
Risk Management and Security Services	4	4	0	0
Secretaries & Other Keyboard Operating Clerks	7	7	0	0
Senior Managers	14	10	29	1
Total	294	277	5,8	181

3.4 Filling of SMS Posts*Table 3.3.1 SMS post information as on 31 March 2021*

SMS Level	Total number of funded SMS posts	Total number of SMS posts filled	% of SMS posts filled	Total number of SMS posts vacant	% of SMS posts vacant
Director-General/ Head of Department	0	0	0	0	0
Salary Level 16	0	0	0	0	0
Salary Level 15	3	2	0	6	0
Salary Level 14	0	0	0	0	0
Salary Level 13	0	0	0	0	0
Total	3	2	0	6	0

Table 3.3.2 SMS post information as on 30 September 2020

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	0	0	100
Salary Level 15	1	1	0	0	100
Salary Level 14	5	2	0	3	60
Salary Level 13	14	14	0	0	0
Total	21	18	0	3	14.2

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

SMS Level	Advertising	Filling of Posts	
	Number of vacancies per level advertised in 6 months of becoming vacant	Number of vacancies per level filled in 6 months of becoming vacant	Number of vacancies per level not filled in 6 months but filled in 12 months
Director-General/ Head of Department	0	0	0
Salary Level 16	0	0	0

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

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

Reasons for vacancies not advertised within six months
Moratorium on filling of posts

Reasons for vacancies not filled within twelve months
Recruitment process not yet finalised for position of Chief Director Sport and Recreation
Moratorium on filling of posts

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

Reasons for vacancies not advertised within six months
None

3.5 Job Evaluation

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

Salary band	Number of posts on approved establishment	Number of Jobs Evaluated	% of posts evaluated by salary bands	Posts Upgraded		Posts downgraded	
				Number	% of posts evaluated	Number	% of posts evaluated
Lower Skilled (Levels 1-2)	17	0	0	0	0	0	0
Skilled (Levels 3-5)	62	0	0	0	0	0	0
Highly Skilled Production	105	0	0	0	0	0	0

(Levels 6-8)							
Highly Skilled Supervision (Levels 9-12)	89	0	0	0	0	0	0
Senior Management Service Band A	14	0	0	0	0	0	0
Senior Management Service Band B	5	0	0	0	0	0	0
Senior Management Service Band C	1	0	0	0	0	0	0
Senior Management Service Band D	1	0	0	0	0	0	0
Total	294	0	0	0	0	0	0

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

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

Employees with a disability	0

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

Occupation	Number of employees	Job evaluation level	Remuneration level	Reason for deviation
Lower Skilled (Levels 1-2)	29	2	3	PSCBC Resolution 3 of 2009
Highly Skilled Production	21	7	8	Upgrades and PSCBC Resolution 3

Occupation	Number of employees	Job evaluation level	Remuneration level	Reason for deviation
(Levels 6-8)				of 2009
Highly Skilled Supervision (Levels 9-12)	20	9 & 11	10 & 12	Upgrade and PSBC resolution 1 of 2012
Total number of employees whose salaries exceeded the level determined by job evaluation				70
Percentage of total employed				25
Lower Skilled (Levels 1-2)				29

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

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

Gender	African	Asian	Coloured	White	Total
Female	35	1	0	0	36
Male	33	0	0	1	34
Total	68	1	0	1	70
Employees with a Disability					1

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

3.5 Employment Changes

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

Salary band	Number of employees at beginning of period-1 April 20YY	Appointments and transfers into the department	Terminations and transfers out of the department	Turnover rate
Lower Skilled (Levels 1-2)	18	0	0	0
Skilled (Levels 3-5)	128	16	23	18
Highly Skilled Production (Levels 6-8)	172	0	7	4
Highly Skilled Supervision (Levels 9-12)	98	1	0	0

Salary band	Number of employees at beginning of period-1 April 20YY	Appointments and transfers into the department	Terminations and transfers out of the department	Turnover rate
Senior Management Service Band A	15	0	1	7
Senior Management Service Band B	2	1	0	0
Senior Management Service Band C	1	0	1	100
Senior Management Service Band D	1	0	1	100
Other, contract	39	27	27	69
TOTAL	474	45	60	13

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

Critical occupation	Number of employees at beginning of period-April 2020	Appointments and transfers into the department	Terminations and transfers out of the department	Turnover rate
Administrative related	81	1	0	0
Archivists' curators and related professionals	6	0	2	33
Building and other property caretakers	3	0	0	0
Bus and heavy vehicle drivers	1	0	0	0
Cashiers' tellers and related clerks	1	0	0	0
Cleaners in offices workshops hospitals etc.	31	0	4	13
Client inform clerks (switchboard receptionist information clerks)	3	0	0	0
Communication and information related	5	0	0	0
Farm hands and labourers	8	0	1	13
Finance and economics related permanent	6	0	0	0
Financial and related	7	0	0	0

Critical occupation	Number of employees at beginning of period-April 2020	Appointments and transfers into the department	Terminations and transfers out of the department	Turnover rate
professionals				
Financial clerks and credit controllers	15	1	1	7
Historians and political scientists	2	0	0	0
Human resources & organisat developm & relate prof	5	0	1	20
Human resources clerks	19	0	1	5
Human resources related	7	0	0	0
Identification experts	1	0	0	0
Language practitioners' interpreters & other commun	5	0	0	0
Librarians and related professionals	5	0	0	0
Library mail and related clerks	134	0	2	2
Light vehicle drivers permanent	2	0	0	0
Logistical support personnel	5	0	0	0
Messengers' porters and deliverers permanent	7	0	2	29
Other administrators & related clerks and organisers	88	42	43	49
Other administrative policy and related officers	2	0	1	50
Other occupations	3	0	0	0
Risk management and security services	4	0	0	0
Secretaries & other keyboard operating clerks	7	0	0	0
Senior managers	11	1	1	9
Total	474	45	59	12

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

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

Termination Type	Number	% of Total Resignations
Death	1	2
Resignation	4	7
Expiry of contract	41	70
Discharged due to ill health	1	2
Retirement	12	20
Total	59	100

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

Occupation	Employees 1 April 2020		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	81	0	0	36	44
Archivists' curators and related professionals	6	0	0	2	33
Building and other property caretakers	3	0	0	0	0
Bus and heavy vehicle drivers	1	0	0	0	0
Cashiers' tellers and related clerks	1	0	0	1	100
Cleaners in offices workshops hospitals etc.	31	0	0	8	26
Client inform clerks (switchboard receptionist information clerks)	3	0	0	2	67
Communication and information related	5	0	0	4	80

Occupation	Employees 1 April 2020	Promotions to another salary level	Salary level promotions as a % of employees by occupation	Progressions to another notch within a salary level	Notch progression as a % of employees by occupation
Farm hands and labourers	8	0	0	0	0
Finance and economics related	6	0	0	5	83
Financial and related professionals	7	0	0	3	43
Financial clerks and credit controllers	15	0	0	9	60
Historians and political scientists	2	0	0	2	100
Human resources & organisational development & relate prof	5	0	0	4	80
Human resources clerks	19	0	0	12	63
Human resources related	7	0	0	1	14
Identification experts	1	0	0	0	0
Language practitioners' interpreters & other communicators	5	0	0	1	20
Librarians and related professionals	5	0	0	3	60
Library mail and related clerks	134	0	0	22	16
Light vehicle drivers	2	0	0	1	50
Logistical support personnel	5	0	0	2	40
Messengers' porters and deliverers	7	0	0	3	43
Other administrators & related clerks and organisers	88	0	0	16	18
Other administrative policy and related officers	2	0	0	0	0
Other occupations	3	0	0	2	67
Risk management and security services	4	0	0	2	50
Secretaries & other keyboard operating clerks	7	0	0	2	29
Senior managers	11	0	0	14	127
Total	474	0	0	157	33

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

Salary Band	Employees 1 April 20YY	Promotions to another salary level	Salary bands promotions as a % of employees by salary level	Progressions to another notch within a salary level	Notch progression as a % of employees by salary bands
Lower skilled (Levels 1-2)	18	0	0	9	64
Skilled (Levels 3-5)	128	0	0	23	37
Highly skilled production (Levels 6-8)	172	0	0	57	54
Highly skilled supervision (Levels 9-12)	98	0	0	48	55
Senior Management (Level 13-16)	19	0	0	20	118
Other permanent	39	0	0	0	0
Total	474	0	0	157	328

3.6 Employment Equity

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

Occupational category	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Legislators, senior officials and managers	7	0	0	0	5	0	0	0	12
Professionals	17	0	0	0	25	1	0	2	45

Technicians and associate professionals	47	0	0	1	37	0	1	1	87
Clerks	105	0	0	0	157	0	0	1	263
Service and sales workers	1	0	0	0	3	0	0	0	4
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	2	0	0	0	1	0	0	0	3
Elementary occupations	31	0	0	0	13	0	0	0	44
Total	210	0	0	1	241	1	1	4	458
Employees with disabilities	8	0	0	0	0	4	0	0	12

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

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top Management	0	0	0	0	0	1	0	0	1
Senior Management	14	0	0	0	4	0	0	0	18
Professionally qualified and experienced specialists and mid-management	46	0	0	1	51	0	1	0	99
Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents	57	0	0	0	102	1	0	4	164
Semi-skilled and discretionary	63	0	0	0	57	0	0	0	120

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
decision making									
Unskilled and defined decision making	30	0	0	0	27	0	0	0	57
Total	210	0	0	1	241	1	1	4	458

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

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top Management	0	0	0	0	0	0	0	0	0
Senior Management	1	0	0	0	1	0	0	0	2
Professionally qualified and experienced specialists and mid-management		0	0	0	0	0	0	0	0
Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents	0	0	0	0	0	0	0	0	0
Semi-skilled and discretionary decision making	0	0	0	0	0	0	0	0	0
Unskilled and defined decision making	22	0	0	0	21	0	0	0	43
Total	23	0	0	0	22	0	0	0	45
Employees with disabilities	0	0	0	0	0	0	0	0	0

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

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top Management	0	0	0	0	1	0	0	0	1
Senior Management	14	0	0	0	5	0	0	0	19
Professionally qualified and	23	0	0	0	25	0	0	0	48

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
experienced specialists and mid-management									
Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents	25	0	0	0	32	0	0	0	57
Semi-skilled and discretionary decision making	12	0	0	0	11	0	0	0	23
Unskilled and defined decision making	5	0	0	0	4	0	0	0	9
Total	79	0	0	0	78	0	0	0	157
Employees with disabilities	4	0	0	0	2	0	0	0	6

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

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top Management	0	0	0	0	0	0	0	0	0
Senior Management	0	0	0	0	0	0	0	0	0
Professionally qualified and experienced specialists and mid-management	1	0	0	1	0	0	0	0	2
Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents	6	0	0	0	1	0	0	0	7
Semi-skilled and discretionary decision making	4	0	0	0	4	0	0	0	8

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Unskilled and defined decision making	22	0	0	0	20	0	0	0	42
Total	33	0	0	1	25	0	0	0	59
Employees with Disabilities	0	0	0	0	0	0	0	0	0

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

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

Table 3.6.7 Skills development for the period 1 April 2020 to 31 March 2021

Occupational category	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Legislators, senior officials and managers	34	0	0	0	38	0	0	0	72
Professionals	10	0	0	0	24	0	0	1	34
Technicians and associate professionals	12	0	0	0	8	0	0	0	20
Clerks	8	0	0	0	10	0	0	0	18
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	0	0	0	0	3	0	0	0	3

occupations									
Total	64	0	0	0	83	0	0	0	147
Employees with disabilities	1	0	0	0	0	0	0	0	1

3.7 Signing of Performance Agreements by SMS Members

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

SMS Level	Total number of funded SMS posts	Total number of SMS members	Total number of signed performance agreements	Signed performance agreements as % of total number of SMS members
Director-General/ Head of Department	1	1	1	100
Salary Level 14	5	4	4	100
Salary Level 13	14	14	13	92.80
Total	20	19	18	94.7

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

Reasons
Illness

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

Reasons
N/A

3.8 Performance Rewards

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

Race and Gender	Beneficiary Profile			Cost	
	Number of beneficiaries	Number of employees	% of total within group	Cost (R'000)	Average cost per employee
African	163	440	75	1 134	14

Male	84	202	42	561	15
Female	79	238	33	573	14
Asian	1	1	100	5	20
Male	0	0	0	0	0
Female	1	1	100	5	20
Coloured	0	1	0	0	0
Male	0	0	0	0	0
Female	0	1	0	0	0
White	1	5	25	8	12
Male	0	1	0	0	0
Female	1	4	25	8	12
Employees with a disability	4	12	33	31	13
Total	169	459	37	1,178	14

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

Salary band	Beneficiary Profile			Cost		Total cost as a % of the total personnel expenditure
	Number of beneficiaries	Number of employees	% of total within salary bands	Total Cost (R'000)	Average cost per employee	
Lower Skilled (Levels 1-2)	13	18	92.9	55	4 241	0
Skilled (level 3-5)	49	120	92.5	291	5 947	0.1
Highly skilled production (level 6-8)	64	164	65.3	479	7 486	0.2
Highly skilled supervision (level 9-12)	42	99	47.7	324	7 710	0.2
Other	0	39	0	0	0	0
Total	168	440	298.4	1,149	25,384	0.6

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

Critical occupation	Beneficiary Profile			Cost	
	Number of beneficiaries	Number of employees	% of total within occupation	Total Cost (R'000)	Average cost per employee
Financial clerks and credit controllers	9	15	60	63,95	710,56
Human resources clerks	6	17	35	45,11	751,83
Human resources & organisational development & related professionals	5	16	31	52,14	1 042,80
Messengers' porters and deliverers	4	5	80	34,85	871,25
Risk management and security services	1	4	25	7,24	724,00
Logistical support personnel	2	5	40	14,89	744,50
Finance and economics related	3	6	50	16,12	537,33
Other administrators & related clerks and organisers	20	87	23	149,34	746,70
Identification experts	1	1	100	7,46	746,00
Other occupations	2	3	67	16,8	840,00
Financial and related professionals	3	8	38	23,02	767,33
Building and other property caretakers	2	3	67	10,08	504,00
Administrative related	33	53	62	258,35	782,88
Communication and information related	5	5	100	45,06	901,20
Historians and political scientists	2	2	100	14,33	716,50
Secretaries & other keyboard operating clerks	3	7	43	23,98	799,33
Library mail and related clerks	10	132	8	67,81	678,10
Cleaners in offices workshops hospitals etc.	29	44	66	149,73	516,31

Critical occupation	Beneficiary Profile			Cost	
	Number of beneficiaries	Number of employees	% of total within occupation	Total Cost (R'000)	Average cost per employee
Human resources related	5	7	71	41,06	821,20
Cashiers' tellers and related clerks	0	1	0	0	0
Language practitioners' interpreters & other communicators	0	5	0	0	0
Archivists' curators and related professionals	4	4	100	30,47	761,75
Farm hands and labourers	7	7	100	38,25	546,43
Other administrative policy and related officers	2	1	200	14,93	746,50
Bus and heavy vehicle drivers	1	1	100	5,49	549,00
Senior managers	0	11	0	0	0
Client inform clerks (switchboard receptionist inform clerks)	3	3	100	20,92	697,33
Light vehicle drivers	1	2	50	5,33	533,00
Librarians and related professionals	3	5	60	21,49	716,33
TOTAL	169	458	37	1,178.2	14,34

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

Salary band	Beneficiary Profile			Cost		Total cost as a % of the total personnel expenditure
	Number of beneficiaries	Number of employees	% of total within	Total Cost (R'000)	Average cost per employee	

			salary bands			
Band A	1	14	7.1	28.73	28 730	0.2
Band B	0	4	0	0	0	0
Band C	0	0	0	0	0	0
Band D	0	1	0	0	0	0
TOTAL	1	19	5.3	28.73	28 730	0.1

3.9 Foreign Workers

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

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

Salary band	01 April 2020		31 March 2021		Change	
	Number	% of total	Number	% of total	Number	% Change
Highly skilled supervision (Lev. 9-12)	1	100	1	100	0	0
Total	1	100	1	100	0	0

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

Major occupation	01 April 2020		31 March 2021		Change	
	Number	% of total	Number	% of total	Number	% Change
Professionals and managers	1	100	1	100	0	0
Total	1	100	1	100	0	0

3.10 Leave utilisation

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

Salary band	Total days	% Days with Medical certification	Number of Employees using sick leave	% of total employees using sick leave	Average days per employee	Estimated Cost (R'000)

Lower Skills (Level 1-2)	8	100	2	2	4	5
Skilled (levels 3-5)	105	161	24	21	8	85
Highly skilled production (levels 6-8)	219	170	42	37	9	332
Highly skilled supervision (levels 9 - 12)	224	158.30	38	33.00	9	632
Top and Senior management (levels 13-16)	65	100	9	7.8	7	295
Total	621	689	115	100	19	1,349

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

Salary band	Total days	% Days with Medical certification	Number of Employees using disability leave	% of total employees using disability leave	Average days per employee	Estimated Cost (R'000)
Highly skilled supervision (Levels 9-12)	4	100	1	100	4	11
Total	4	100	1	100	4	11

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

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

Salary band	Total days taken	Number of Employees using annual leave	Average per employee
Lower skilled (Levels 1-2)	325	17	19.12
Skilled Levels 3-5)	1772	110	16.11
Highly skilled production (Levels 6-8)	2603	154	16.90
Highly skilled supervision (Levels 9-12)	2000	93	21.51
Senior management (Levels 13-16)	352	16	22.00

Salary band	Total days taken	Number of Employees using annual leave	Average per employee
Contract other	97	10	9.70
Total	7149	400	17.87

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

Salary band	Total days of capped leave taken	Number of Employees using capped leave	Average number of days taken per employee	Average capped leave per employee as on 31 March 2021
Lower skilled (Levels 1-2)	0	0	0	0
Skilled Levels 3-5)	0	0	95	0
Highly skilled production (Levels 6-8)	0	0	69	0
Highly skilled supervision (Levels 9-12)	0	0	63	0
Senior management (Levels 13-16)	0	0	52	0
Total	0	0	75	0

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

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

Reason	Total amount (R'000)	Number of employees	Average per employee (R'000)
Leave payout for 2020/21 due to non-utilisation of leave for the previous cycle	262	3	87, 333
Capped leave payouts on termination of service for 2020/21	285	12	23, 750
Current leave payout on termination of service for 2020/21	944	10	94, 400
Total	1,490	25	68,494.3

3.11 HIV/AIDS & Health Promotion ProgrammesTable 3.11.1 Steps taken to reduce the risk of occupational exposure

Units/categories of employees identified to be at high risk of contracting HIV & related diseases (if any)	Key steps taken to reduce the risk
Sport officials, cultural officers and officials at museums are at risk of contracting HIV/AIDS, STIs and TB and other illnesses due to the nature of their work and the working environment.	Health promotion information made available to staff during sessions and circulated through e-mails. Proactive programmes provided to staff to improve employees' wellbeing. Condoms placed at strategic places within the Department and distributed regularly. Health screening services offered to employees including HCT & TB screenings. OHS inspection conducted to identify the health hazards that employees might be exposed to in their working environment.

Table 3.11.2 Details of Health Promotion and HIV/AIDS Programmes

Question	Yes	No	Details, if yes
1. Has the Department designated a member of the SMS to implement the provisions contained in Chapter 4, Part 3 of the Public Service Regulations, 2006? If so, provide her/his name and position.	x		Mathonsi S Director Human Resources Management
2. Does the Department have a dedicated unit or have you designated specific staff members to promote health and wellbeing of your employees? If so, indicate the number of employees who are involved in this task and the annual budget that is available.	x		The Department does have an Employee Health and wellness unit which have three (3) officials a Deputy Director and two (2) admin officers dedicated to promote employee health and wellness services. R100 000 was allocated for EHW in 2020/21 financial year.
3. Has the Department introduced an	x		Employee Health and wellness unit

Question	Yes	No	Details, if yes
Employee 4. 4. 4. Assistance or Health Promotion Program for your employees? If so, indicate the key elements/services of the program.			provides various services such pro-active programmes which includes financial management, health promotion services, crisis intervention, assessment and referral to appropriate professionals, counselling, formation of links between workplace, community resources and other external resources that provide such services. The unit also provides health promotion programmes and screenings to promote the wellbeing of the employees.
5.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.	x		Mogodi Paulina- Language services Baloyi Vincent-Sport Development Moshidi Promise-Library services Ngomani Ophilia-EHW Mahlatji Mbazo-School sport and recreation Phalane Naum-Communication Makgopa Priscilla- Capricorn District Mbedzi M- Vhembe District Mathonsi Phyllis- Mopani District Madigoe Rosina-Sekhukhune District Seleka Refiloe- Waterberg District PSA NEHAWU
6. 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 or practices so	x		The Department has reviewed its HIV/AIDS and STI policy which incorporate issues of discrimination

Question	Yes	No	Details, if yes
reviewed.			
7. Has the Department introduces measures to protect HIV-positive from discrimination? If so, list the key elements of these measures.	x		The Departmental HIV/AIDS & STI policy incorporate the aspect of non-discrimination on the basis of HIV status
8.Does the Department encourage its employees to undergo Voluntary Counseling and Testing? If so, list the result that you have achieved.	x		HIV counselling and testing conducted in the workplace

3.12 Labour Relations

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

Total number of Collective agreements	None

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

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

Outcomes of disciplinary hearings	Number	% of total
Correctional counselling	0	0%
Verbal warning	0	0%
Written warning	2	25%
Final written warning	2	25%
Suspended without pay	1	12,5%
Fine	0	0%
Demotion	0	0%
Dismissal	0	0%
Not guilty	0	0%
Case withdrawn	0	0%
Total	5	62,5

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

Type of misconduct	Number	% of total
Failure to declare and get approval from the Executing Authority to be a director of companies registered on CSD.	1	12,5%
Gross negligence, dishonesty, Bringing the name of the Department into disrepute and prejudiced the administration of the Department.	6	75%
Failure to make prior arrangements or notify the supervisor that she will not report for duty.	1	12,5%
Total	8	100%

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

Grievances	Number	% of Total
Number of grievances resolved	1	100%
Number of grievances not resolved	0	0%
Total number of grievances lodged	1	100%

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

Disputes	Number	% of Total
Number of disputes upheld	3	75%
Number of disputes dismissed	1	25%
Total number of disputes lodged	4	100%

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

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

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

Number of people suspended	0
Number of people who's suspension exceeded 30 days	0

Average number of days suspended	0
Cost of suspension(R'000)	0

3.13 Skills development

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

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

Occupational category	Gender	Number of employees as at 1 April 2020	Training needs identified at start of the reporting period			
			Learnerships	Skills Programmes & other short courses	Other forms of training	Total
Legislators, senior officials and managers	Female	6	0	18	8	26
	Male	13	0	10	0	10
Professionals	Female	51	0	17	0	17
	Male	48	0	13	0	13
Technicians and associate professionals	Female	108	0	0	0	0
	Male	63	0	0	0	0
Clerks	Female	61	0	6	0	6
	Male	67	0	3	0	3
Service and sales workers	Female	0	0	0	0	0
	Male	0	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	0	0	0	0	0
Plant and machine operators and assemblers	Female	0	0	0	0	0
	Male	0	0	0	0	0
Elementary occupations	Female	27	0	0	0	0
	Male	30	0	0	0	0
Sub Total	Female	253	0	41	8	49
	Male	221	0	26	0	26
Total		474	0	67	8	75

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

Occupational category	Gender	Number of employees as at 1 April 2020	Training provided within the reporting period			
			Learnerships	Skills Programmes & other short courses	Other forms of training	Total
Legislators, senior officials and managers	Female	6	0	30	8	38
	Male	13	0	34	0	34
Professionals	Female	51	0	24	0	24
	Male	48	0	10	0	10
Technicians and associate professionals	Female	108	0	8	0	8
	Male	63	0	12	0	12
Clerks	Female	61	0	10	0	10
	Male	67	0	8	0	8
Service and sales workers	Female	0	0	0	0	0
	Male	0	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	0	0	0	0	0
Plant and machine operators and assemblers	Female	0	0	0	0	0
	Male	0	0	0	0	0
Elementary occupations	Female	27	0	3	0	3
	Male	30	0	0	0	0
Sub Total	Female	253	0	106	8	83
	Male	221	0	64	0	64
Total		474	0	139	8	147

3.14 Injury on duty

The following tables provide basic information on injury on duty.

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

Nature of injury on duty	Number	% of total
Required basic medical attention only	0	0
Temporary Total Disablement	1	100
Permanent Disablement	0	0
Fatal	0	0
Total	1	1

3.15 Utilisation of Consultants

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

Project Title	Total Number of consultants that worked on project	Duration Work days	Contract value in Rand
Mavalani Library	7	197	R2,367,615.71
New Dumela Library	6	197	R2,239,567.53
Seleteng Library	6	197	R2,414,306.98
Runnymede Library	6	197	R2,504,038.50
Total number of projects	Total individual consultants	Total duration Work days	Total contract value in Rand
4	9	197	R9,525,528.72

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

Project Title	Percentage ownership by HDI groups	Percentage management by HDI groups	Number of Consultants from HDI groups that work on the project
Mavalani Library	Principal Agent:66% Quantity Surveyor:100%	Principal Agent:66% Quantity Surveyor:100%	7

Project Title	Percentage ownership by HDI groups	Percentage management by HDI groups	Number of Consultants from HDI groups that work on the project
	Electrical Engineer:100% Civil Engineer:100% Structural Engineer;100% Mechanical Engineer:53.21% OHS Consultant:100%	Electrical Engineer:100% Civil Engineer:100% Structural Engineer:100% Mechanical Engineer:53.21% OHS Consultant:100%	
New Dumela Library	Principal Agent:66% Quantity Surveyor:100% Electrical Engineer:100% Civil Engineer:100% Structural Engineer:66% Mechanical Engineer:53.21% OHS Consultant:100%	Principal Agent:66% Quantity Surveyor:100% Electrical Engineer:100% Civil Engineer:100% Structural Engineer:66% Mechanical Engineer:53.21% OHS Consultant:100%	7
Seleteng Library	Principal Agent:66% Quantity Surveyor:100% Electrical Engineer:100% Civil Engineer:100% Structural Engineer:100 Mechanical Engineer:53.21% OHS Consultant:100%	Principal Agent:66% Quantity Surveyor:100% Electrical Engineer:100% Civil Engineer:100% Structural Engineer:100% Mechanical Engineer:53.21% OHS Consultant:100%	6
Mavalani Library	Principal Agent:66% Quantity Surveyor:100% Electrical Engineer:100%	Principal Agent:66% Quantity Surveyor:100% Electrical Engineer:100%	6

Project Title	Percentage ownership by HDI groups	Percentage management by HDI groups	Number of Consultants from HDI groups that work on the project
	Civil Engineer:100%	Civil Engineer:100%	
	Structural Engineer:100%	Structural Engineer:100%	
	Mechanical Engineer=53.21%	Mechanical Engineer:53.21%	
	OHS Consultant:100%	OHS Consultant:100%	

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

Project Title	Total Number of consultants that worked on project	Duration Work days	Donor and Contract value in Rand
None	0	0	None
Total number of projects	Total individual consultants	Total duration Work days	Total contract value in Rand
None	0	0	0

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

Project Title	Percentage ownership by HDI groups	Percentage management by HDI groups	Number of Consultants from HDI groups that work on the project
None	0	0	None

3.16 Severance Packages*Table 3.16.1 Granting of employee-initiated severance packages for the period 1 April 2020 and 31 March 2021*

Salary band	Number of applications received	Number of applications referred to	Number of applications supported by	Number of packages approved by
		the MPSA	MPSA	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**



Report of the auditor-general to the Limpopo Provincial Legislature on vote no. 10: Department of Sport, Arts and Culture

Report on the audit of the financial statements

Opinion

1. I have audited the financial statements of the Department of Sport, Arts and Culture set out on pages 215 to 364 which comprise the appropriation statement, statement of financial position as at 31 March 2021, 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 Sport, Arts and Culture as at 31 March 2021, and its financial performance and cash flows for the year then ended in accordance with the Modified Cash Standard (MCS) and the requirements of the Public Finance Management Act 1 of 1999 (PFMA) and the Division of Revenue Act, 2020 (Act No 4 of 2020) (Dora).

Basis for opinion

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

Emphasis of matters

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

Restatement of corresponding figures

7. As disclosed in note 44 to the financial statements, the corresponding figures for 31 March 2020 were restated as a result of errors in the financial statements of the department at, and for the year ended, 31 March 2021.

Material underspending of the vote

8. As disclosed in the appropriation statement, the department materially underspent the budget by R32 936 000 on programmes 2; 3 and 4.

Other matter

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

Unaudited supplementary schedules

10. The supplementary information set out on pages 365 to 397 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 thereon.

Responsibilities of the accounting officer for the financial statements

11. The the accounting officer is responsible for the preparation and fair presentation of the financial statements in accordance with the MCS, the requirements of the PFMA and Dora, and for such internal control as the accounting officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.
12. 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

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

Report on the audit of the annual performance report

Introduction and scope

15. In accordance with the Public Audit Act 25 of 2004 (PAA) and the general notice issued in terms thereof, I have a responsibility to report on the usefulness and reliability of the reported performance information against predetermined objectives for selected programme presented in the annual performance report. I performed procedures to identify material findings but not to gather evidence to express assurance.
16. My procedures address the usefulness and reliability of the reported performance information, 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.
17. I evaluated the usefulness and reliability of the reported performance information in accordance with the criteria developed from the performance management and reporting framework, as defined in the general notice, for the following selected programme presented in the department's annual performance report for the year ended 31 March 2021:

Programme	Pages in the annual performance report
Programme 4 – Sport and recreation (Based on initial and revised annual performance plan)	91-114

18. I performed procedures to determine whether the reported performance information was properly presented and whether performance was consistent with the approved performance planning documents. I performed further procedures to determine whether the indicators and related targets were measurable and relevant, and assessed the reliability of the reported performance information to determine whether it was valid, accurate and complete.
19. I did not identify any material findings on the usefulness and reliability of the reported performance information for this programme:
- Programme 4 – Sport and recreation (Based on initial and revised annual performance plan)

Other matter

20. I draw attention to the matter below.

Achievement of planned targets

21. Refer to the annual performance report on pages 51 to 114 for information on the achievement of planned targets for the year and management's explanations provided for the under/over achievement of targets.

Adjustment of material misstatements

22. I identified material misstatements in the annual performance report submitted for auditing. These material misstatements were in the reported performance information of programme 4: sport and recreation (based on the revised annual performance plan). As management subsequently corrected the misstatements, I did not raise any material findings on usefulness and reliability of the reported performance information.

Report on the audit of compliance with legislation**Introduction and scope**

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

Annual financial statements

25. The financial statements submitted for auditing were not prepared in accordance with the prescribed financial reporting framework, as required by section 40(1) (a) of the PFMA
26. Material misstatements of expenditure and disclosure items identified by the auditors in the submitted financial statement were corrected, resulting in the financial statements receiving an unqualified opinion.

Strategic planning and performance management

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

Other information

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

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

Internal control deficiencies

32. 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, the findings on the performance report and the findings on compliance with legislation included in this report.
33. The accounting officer did not adequately review the financial statements before submitting it for auditing, resulting in material misstatements not identified and corrected.
34. The department did not have a proper record management system to maintain information that supported the reported performance in the annual performance report. This included information that related to the collection, collation, verification, storing and reporting of actual performance information, as a result, some of the reported performance information was not adequately supported, resulting findings on performance information.
35. Non-compliance with legislation could have been prevented had compliance been properly reviewed and monitored

Other reports

36. I draw attention to the following engagements conducted by various parties which had, or could have, an impact on the matters reported in the department's financial statements, reported performance information, compliance with applicable legislation and other related matters. These reports did not form part of my opinion on the financial statements or my findings on the reported performance information or compliance with legislation.
37. An independent consultant firm investigated an allegations of possible irregularities in the procurement processes and procedures of the Mapungubwe Arts festival hosted by the

department covering the financial period 2012-13 to 2016-17. The investigation was commissioned by the provincial legislature through the provincial treasury. The investigation was concluded on 14 August 2020 and resulted in various recommendations to be implemented. Some of the recommendations to be implemented were in progress at the date of this auditor's report.

Auditor General

Polokwane

31 August 2021



AUDITOR-GENERAL
SOUTH AFRICA

Auditing to build public confidence



Annexure – Auditor-general's responsibility for the audit

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

Financial statements

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

Communication with those charged with governance

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.



2. ANNUAL FINANCIAL STATEMENTS FOR THE PROVINCIAL DEPARTMENT OF SPORT, ARTS & CULTURE

**For the year ended
31 March 2021**



Table of Contents

Appropriation Statement	217-269
Notes to the Appropriation Statement	270-271
Statement of Financial Performance	272
Statement of Financial Position	273
Statement of Changes in Net Assets	274
Cash Flow Statement	275
Notes to the Annual Financial Statements (including accounting policies)	276-364
Annexures	365-397



APPROPRIATION STATEMENT
for the year ended 31 March 2021

Appropriation per programme									
	2020/21				2019/20				
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
Programme	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
1.ADMINISTRATION	176,982	-	80	177,062	172,146	4,916	97.2%	173,081	170,020
2.CULTURAL AFFAIRS	48,038	-	200	48,238	40,337	7,901	83.6%	71,978	69,352
3.LIBRARY AND ARCHIVES	151,031	-	(1,950)	149,081	131,626	17,455	88.3%	184,489	134,422
4. SPORT AND RECREATION	50,450	-	1,670	52,120	44,540	7,580	85.5%	98,982	94,564
Subtotal	426,501	-	-	426,501	388,649	37,852	91.1%	528,530	468,358
Statutory Appropriation	1,978	-	-	1,978	1,978	-	100.0%	1,978	1,978
President and Deputy President salary									
Members' remuneration	1,978	-	-	1,978	1,978	-	100.0%	1,978	1,978
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									

APPROPRIATION STATEMENT

for the year ended 31 March 2021

Judges' and magistrates' salaries	428,479	-	428,479	390,627	37,852	91.2%	530,508	470,336
TOTAL								

	2020/21			2019/20	
	Final Appropriation	Actual Expenditure		Final Appropriation	Actual Expenditure
TOTAL (brought forward)					
Reconciliation with statement of financial performance					
ADD					
Departmental receipts	386			2,659	
NRF Receipts	-			-	
Aid assistance	2,029			3,354	
Actual amounts per statement of financial performance (total revenue)	430,894			536,521	
ADD					1,509
Aid assistance		2,029			
Prior year unauthorised expenditure approved without funding					
Actual amounts per statement of financial performance (total expenditure)		392,656			471,845

APPROPRIATION STATEMENT

for the year ended 31 March 2021

Appropriation per economic classification									
	2020/21						2019/20		
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Economic classification									
Current payments	374,770	-	(872)	373,898	340,774	33,124	91.1%	457,196	407,873
Compensation of employees	207,413	-	-	207,413	197,861	9,552	95.4%	212,001	197,706
Salaries and wages	185,380	(25)	-	185,355	176,291	9,064	95.1%	189,853	176,563
Social contributions	22,033	25	-	22,058	21,570	488	97.8%	22,148	21,143
Goods and services	166,258	-	(872)	165,386	141,960	23,426	85.8%	243,303	208,275
Administrative fees	-	-	-	-	-	-	-	4	4
Advertising	1,023	(192)	-	831	765	66	92.1%	3,250	2,998
Minor assets	5,237	16	(595)	4,658	3,480	1,178	74.7%	5,342	1,856
Audit costs: External	5,800	639	-	6,439	6,438	1	100.0%	5,417	5,417
Bursaries: Employees	550	143	-	693	622	71	89.8%	126	76
Catering: Departmental activities	1,624	(1,141)	(5)	478	213	265	44.6%	7,412	6,716
Communication	3,364	(326)	-	3,038	2,635	403	86.7%	3,028	3,018
Computer services	17,925	4,309	(216)	22,018	21,091	927	95.8%	34,406	21,793

APPROPRIATION STATEMENT
for the year ended 31 March 2021

Consultants: Business and advisory services	334	(176)	158	137	21	86.7%	220	212
Infrastructure and planning services	1,627	-	1,627	949	678	58.3%	-	-
Laboratory services	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-
Legal services	187	(106)	81	-	81	-	3,887	3,824
Contractors	1,236	(699)	537	275	262	51.2%	17,199	16,193
Agency and support / outsourced services	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-
Fleet services	1,216	85	1,301	1,120	181	86.1%	1,932	1,760
Housing	-	-	-	-	-	-	-	-
Inventory: Clothing material and supplies	2,615	3,105	5,720	5,411	309	94.6%	7,042	6,985
Inventory: Farming supplies	-	30	30	29	1	96.7%	39	38
Inventory: Food and food supplies	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	4,937	2,882	7,819	7,585	234	97.0%	6,118	5,977
Inventory: Medical supplies	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-

for the year ended 31 March 2021

221

for the year ended 31 March 2021

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APPROPRIATION STATEMENT

for the year ended 31 March 2021

Other transfers to private enterprises	-	-	-	2,100	(2,100)	-	-	-	-
Non-profit institutions	4,533	-	4,533	3,862	671	85.2%	10,775	10,514	-
Households	1,525	-	1,525	1,520	5	99.7%	1,526	1,508	-
Social benefits	1,525	-	1,525	1,520	5	99.7%	1,526	1,508	-
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	43,614	872	44,486	38,269	6,217	86.0%	58,540	47,970	
Buildings and other fixed structures	42,224	-	42,224	36,091	6,133	85.5%	45,301	43,472	
Buildings	42,224	-	42,224	36,091	6,133	85.5%	45,301	43,472	
Other fixed structures	-	-	-	-	-	-	-	-	
Machinery and equipment	1,390	872	2,262	2,148	114	95.0%	13,057	4,317	
Transport equipment	800	-	800	774	26	96.8%	1,000	-	
Other machinery and equipment	590	872	1,462	1,374	88	94.0%	12,057	4,317	
Heritage assets	-	-	-	-	-	-	182	181	
Specialised military assets	-	-	-	-	-	-	-	-	
Biological assets	-	-	-	-	-	-	-	-	
Land and subsoil assets	-	-	-	-	-	-	-	-	

APPROPRIATION STATEMENT

for the year ended 31 March 2021

Intangible assets	-	-	-	30	(30)	-	-	-
Payments for financial assets	-	-	-	-	-	-	5	5
TOTAL	428,479	-	428,479	390,627	37,852	91.2%	530,508	470,336

Statutory Appropriation per economic classification								
	2020/21				2019/20			
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000
Current payments	1,978	-	-	1,978	1,978	-	100.0%	1,978
Compensation of employees	1,978	-	-	1,978	1,978	-	100.0%	1,978
Goods and services								
Interest and rent on land								
Transfers and subsidies								
Provinces and municipalities								
Departmental agencies and accounts								
Higher education institutions								
Foreign governments and international organisations								

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APPROPRIATION STATEMENT
for the year ended 31 March 2021

Programme 1: [ADMINISTRATION]									
	2020/21					2019/20			
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Sub programme									
1. MEC'S OFFICE	6,363	-	-	6,363	5,949	414	93.5%	6,299	5,989
2. CORPORATE SERVICES	170,619	-	80	170,699	166,197	4,502	97.4%	166,782	164,031
Total for sub programmes	176,982	-	80	177,062	172,146	4,916	97.2%	173,081	170,020
Economic classification									
Current payments	172,570	-	(256)	172,314	167,416	4,898	97.2%	166,749	165,770
Compensation of employees	85,161	-	-	85,161	84,151	1,010	98.8%	80,793	80,641
Salaries and wages	74,119	(25)	-	74,094	73,086	1,008	98.6%	70,131	70,101
Social contributions	11,042	25	-	11,067	11,065	2	100.0%	10,662	10,540
Goods and services	86,310	-	(256)	86,054	82,312	3,742	95.7%	84,064	83,237
Administrative fees	-	-	-	-	-	-	-	-	-
Advertising	350	(192)	-	158	157	1	99.4%	337	336
Minor assets	380	16	-	396	8	388	2.0%	646	631
Audit costs: External	5,800	639	-	6,439	6,438	1	100.0%	5,417	5,417

APPROPRIATION STATEMENT

for the year ended 31 March 2021

Bursaries: Employees	550	143	-	693	622	71	89.8%	126	76
Catering: Departmental activities	278	(129)	-	149	64	85	43.0%	401	371
Communication	3,284	(326)	-	2,958	2,635	323	89.1%	3,010	3,006
Computer services	5,354	(77)	(216)	5,061	5,052	9	99.8%	3,796	3,787
Consultants: Business and advisory services	284	(146)	-	138	137	1	99.3%	192	188
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	187	(106)	-	81	-	81	-	3,887	3,824
Contractors	260	(19)	-	241	214	27	88.8%	94	60
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services	1,100	115	-	1,215	1,055	160	86.8%	1,550	1,543
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and supplies	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	30	-	30	29	1	96.7%	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-

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APPROPRIATION STATEMENT

for the year ended 31 March 2021

Interest	1,099	-	-	1,099	953	146	86.7%	1,892	1,892
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	3,402	80	3,482	3,537	(55)	1,831	101.6%	1,829	1,831
Provinces and municipalities	88	-	88	72	16	18	81.8%	18	18
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	88	-	88	72	16	18	81.8%	18	18
Municipal bank accounts	88	-	88	72	16	18	81.8%	18	18
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	2,949	-	2,949	2,949	-	1,448	100.0%	1,448	1,448
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies	2,949	-	2,949	2,949	-	1,448	100.0%	1,448	1,448
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	81	(81)	-	-	-	-
Public corporations	-	-	-	81	(81)	-	-	-	-

for the year ended 31 March 2021

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APPROPRIATION STATEMENT

for the year ended 31 March 2021

Biological assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Intangible assets	-	-	-	-	-	-	-	30	(30)	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-	-	-	5	5
TOTAL	176,982	-	-	80	177,062	172,146	4,916	97.2%	173,081	170,020			

1.1 [SUB PROGRAMME 1 MEC'S OFFICE]

1.1 [SUB PROGRAMME 1 MEC'S OFFICE]									
	2020/21						2019/20		
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	6,363	-	-	6,363	5,949	414	93.5%	6,281	5,972
Compensation of employees	4,378	-	-	4,378	4,364	14	99.7%	3,926	3,922
Goods and services	1,985	-	-	1,985	1,585	400	79.8%	2,355	2,050
Interest and rent on land									
Transfers and subsidies	-	-	-	-	-	-	-	18	17
Provinces and municipalities									
Departmental agencies and accounts									
Higher education institutions									

APPROPRIATION STATEMENT
for the year ended 31 March 2021

Foreign governments and international organisations	-	-	-	-	-	-	-	5,989
Public corporations and private enterprises	-	-	-	-	-	-	-	6,299
Non-profit institutions	-	-	-	-	-	-	-	93.5%
Households	-	-	-	-	-	-	-	414
Social benefits	-	-	-	-	-	-	-	5,949
Payments for capital assets	-	-	-	-	-	-	-	6,363
Buildings and other fixed structures	-	-	-	-	-	-	-	-
Machinery and equipment	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-	-
Intangible assets	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-
TOTAL	6,363	-	-	-	-	-	-	5,989

APPROPRIATION STATEMENT
for the year ended 31 March 2021

1.2 [SUB PROGRAMME 1.2 CORPORATE SERVICES]									
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	2019/20	
								Final Appropriation	Actual expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	166,207	-	(256)	165,951	161,467	4,484	97.3%	160,468	159,798
Compensation of employees	80,783	-	-	80,783	79,787	996	98.8%	76,867	76,719
Goods and services	84,325	-	(256)	84,069	80,727	3,342	96.0%	81,709	81,187
Interest and rent on land									
Transfers and subsidies	3,402	-	80	3,482	3,537	(55)	101.6%	1,813	1,812
Provinces and municipalities	88	-	-	88	72	16	81.8%	18	18
Departmental agencies and accounts	2,949	-	-	2,949	2,949	-	100.0%	1,448	1,448
Higher education institutions									
Foreign governments and international organisations									
Public corporations and private enterprises									
Non-profit institutions									
Households	365	-	80	445	435	10	97.8%	347	346
Payments for capital assets	1,010	-	256	1,266	1,193	73	94.2%	4,496	2,416
Buildings and other fixed structures									

APPROPRIATION STATEMENT

for the year ended 31 March 2021

Machinery and equipment	1,010	-	256	1,266	1,163	103	91.9%	4,496	2,416
Heritage assets									
Specialised military assets									
Biological assets									
Land and subsoil assets									
Intangible assets				-	30	(30)	-	5	5
Payments for financial assets									
TOTAL	170,619	-	80	170,699	166,197	4,502	97.4%	166,782	164,031

APPROPRIATION STATEMENT
for the year ended 31 March 2021

Programme 2: [CULTURAL AFFAIRS]									
	2020/21					2019/20			
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Sub programme									
1. MANAGEMENT	1,781	-	-	1,781	1,677	104	94.2%	886	879
2. ARTS AND CULTURE	20,036	-	71	20,107	14,855	5,252	73.9%	39,664	38,123
3. MUSEUM AND HERITAGE RESOURCE SERVICES	17,890	-	129	18,019	15,067	2,952	83.6%	20,898	20,174
4. LANGUAGE SERVICES	8,331	-	-	8,331	8,738	(407)	104.9%	10,530	10,176
Total for sub programmes	48,038	-	200	48,238	40,337	7,901	83.6%	71,978	69,352
Economic classification									
Current payments	41,370	-	(16)	41,354	33,925	7,429	82.0%	61,528	59,519
Compensation of employees	31,493	-	-	31,493	29,306	2,187	93.1%	32,024	30,758
Salaries and wages	26,946	-	-	26,946	25,028	1,918	92.9%	27,409	26,398
Social contributions	4,547	-	-	4,547	4,278	269	94.1%	4,615	4,360
Goods and services	9,877	-	(16)	9,861	4,619	5,242	46.8%	29,504	28,761
Administrative fees	-	-	-	-	-	-	-	4	4

APPROPRIATION STATEMENT

for the year ended 31 March 2021

Advertising	673	-	673	608	65	90.3%	729	720
Minor assets	-	-	-	-	-	-	-	-
Audit costs: External	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-
Catering: Departmental activities	165	-	165	32	133	19.4%	1,628	1,589
Communication	-	-	-	-	-	-	-	-
Computer services	-	-	-	-	-	-	-	-
Consultants: Business and advisory services	50	(30)	20	-	20	-	28	24
Infrastructure and planning services	1,627	-	1,627	949	678	58.3%	-	-
Laboratory services	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-
Contractors	70	20	90	27	63	30.0%	14,329	14,159
Agency and support / outsourced services	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-
Fleet services	66	(30)	36	20	16	55.6%	82	7
Housing	-	-	-	-	-	-	-	-
Inventory: Clothing material and supplies	67	-	67	60	7	89.6%	43	42

Inventory: Farming supplies	-	-	-	-	-	-	-	-	30
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	85	-	-	-	85	-	-	57	7
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medsas Inventory Interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	416	(5)	(16)	395	57	338	14.4%	292	280
Consumable: Stationery, printing and office supplies	-	30	-	30	-	30	-	24	6
Operating leases	-	-	-	-	-	-	-	-	-
Property payments	1,040	-	-	1,040	1,128	(88)	108.5%	5,200	5,192
Transport provided: Departmental activity	-	-	-	-	-	-	-	823	814
Travel and subsistence	810	10	-	820	187	633	22.8%	2,296	2,161
Training and development	-	-	-	-	-	-	-	-	-
Operating payments	4,678	(20)	-	4,658	1,429	3,229	30.7%	2,611	2,455
Venues and facilities	130	25	-	155	122	33	78.7%	1,328	1,271

for the year ended 31 March 2021

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APPROPRIATION STATEMENT

for the year ended 31 March 2021

Public corporations and private enterprises	-	-	-	-	2,100	(2,100)	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on products and production	-	-	-	-	-	-	-	-	-
Other transfers to public corporations	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	2,100	(2,100)	-	-	-
Subsidies on products and production	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	-	-	-	-	2,100	(2,100)	-	-	-
Non-profit institutions	1,050	-	-	1,050	750	300	71.4%	700	700
Households	-	-	200	200	498	(298)	249.0%	538	533
Social benefits	-	-	200	200	498	(298)	249.0%	538	533
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	4,618	16	4,634	4,634	2,064	2,570	44.5%	8,212	7,600
Buildings and other fixed structures	4,618	-	4,618	4,618	2,048	2,570	44.3%	8,000	7,419
Buildings	4,618	-	4,618	4,618	2,048	2,570	44.3%	8,000	7,419
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	-	16	16	16	16	-	100.0%	30	-
Transport equipment	-	-	-	-	-	-	-	-	-

APPROPRIATION STATEMENT
for the year ended 31 March 2021

Other machinery and equipment	-	16	16	16	-	100.0%	30	-
Heritage assets	-	-	-	-	-	-	182	181
Specialised military assets	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-	-
Intangible assets	-	-	-	-	-	-	-	-
Payments for financial assets	48,038	200	48,238	40,337	7,901	83.6%	71,978	69,352
Total								

APPROPRIATION STATEMENT

for the year ended 31 March 2021

2.1 [SUB PROGRAMME 2.1 MANAGEMENT]									
Economic classification	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	2019/20	
								Final Appropriation	Actual expenditure
Current payments	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Compensation of employees	1,781	-	-	1,781	1,677	104	94.2%	886	879
Goods and services	1,741	-	-	1,741	1,663	78	95.5%	876	871
Interest and rent on land	40	-	-	40	14	26	35.0%	10	8
Transfers and subsidies									
Provinces and municipalities									
Departmental agencies and accounts									
Higher education institutions									
Foreign governments and international organisations									
Public corporations and private enterprises									
Non-profit institutions									
Households									
Payments for capital assets									
Buildings and other fixed structures									
Machinery and equipment									
Heritage assets									
Specialised military assets									
Biological assets									
Land and subsoil assets									
Intangible assets									
Payments for financial assets									
TOTAL	1,781	-	-	1,781	1,677	104	94.2%	886	879

APPROPRIATION STATEMENT

for the year ended 31 March 2021

2.2 [SUB PROGRAMME 2.2 ARTS AND CULTURE]									
Economic classification	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	2019/20 Final Appropriation	2019/20 Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	18,113	-	-	18,113	12,135	5,978	67.0%	30,926	29,971
Compensation of employees	12,146	-	-	12,146	10,505	1,641	86.5%	13,060	12,321
Goods and services	5,967	-	-	5,967	1,630	4,337	27.3%	17,866	17,650
Interest and rent on land									
Transfers and subsidies	550	-	71	621	2,720	(2,099)	438.0%	738	733
Provinces and municipalities									
Departmental agencies and accounts									
Higher education institutions									
Foreign governments and international organisations	-	-	-	-	2,100	(2,100)	-	-	-
Public corporations and private enterprises									
Non-profit institutions	550			550	250	300	45.5%	200	200
Households	-	-	71	71	370	(299)	521.1%	538	533

APPROPRIATION STATEMENT

for the year ended 31 March 2021

Payments for capital assets	1,373	-	1,373	-	1,373	-	8,000	7,419
Buildings and other fixed structures	1,373	-	1,373	-	1,373	-	8,000	7,419
Machinery and equipment								
Heritage assets								
Specialised military assets								
Biological assets								
Land and subsoil assets								
Intangible assets								
Payments for financial assets		-	71	20,107	14,855	5,252	39,664	38,123
TOTAL	20,036	-	71	20,107	14,855	5,252	39,664	38,123

APPROPRIATION STATEMENT
for the year ended 31 March 2021

2.3 [SUB PROGRAMME 2.3 MUSEUM AND HERITAGE]									
2020/21							2019/20		
Economic classification	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	13,145	-	(16)	13,129	11,375	1,754	86.6%	19,186	18,493
Compensation of employees	9,545	-	-	9,545	8,557	988	89.6%	9,369	9,080
Goods and services	3,600	-	(16)	3,584	2,818	766	78.6%	9,817	9,413
Interest and rent on land									
Transfers and subsidies	1,500	-	129	1,629	1,628	1	99.9%	1,500	1,500
Provinces and municipalities									
Departmental agencies and accounts	1,000	-	-	1,000	1,000	-	100.0%	1,000	1,000
Higher education institutions									
Foreign governments and international organisations									
Public corporations and private enterprises									
Non-profit institutions									

for the year ended 31 March 2021

Households	-	129	129	128	1	99.2%	-	-
Payments for capital assets	3,245	16	3,261	2,064	1,197	63.3%	212	181
Buildings and other fixed structures	3,245	-	3,245	2,048	1,197	63.1%	-	-
Machinery and equipment								
Heritage assets								
Specialised military assets								
Biological assets								
Land and subsoil assets								
Intangible assets								
Payments for financial assets								
TOTAL	17,890	129	18,019	15,067	2,952	83.6%	20,898	20,174

2.4 [SUB PROGRAMME 2.4 LANGUAGE SERVICES]

Economic classification	2020/21							2019/20	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000

APPROPRIATION STATEMENT

for the year ended 31 March 2021

	8,331	-	-	8,331	8,738	(407)	104.9%	10,530	10,176
Current payments	8,331	-	-	8,331	8,738	(407)	104.9%	10,530	10,176
Compensation of employees	8,061	-	-	8,061	8,581	(520)	106.5%	8,719	8,486
Goods and services	270	-	-	270	157	113	58.1%	1,811	1,690
Interest and rent on land									
Transfers and subsidies									
Provinces and municipalities									
Departmental agencies and accounts									
Higher education institutions									
Foreign governments and international organisations									
Public corporations and private enterprises									
Non-profit institutions									
Households									
Payments for capital assets									
Buildings and other fixed structures									
Machinery and equipment									
Heritage assets									

APPROPRIATION STATEMENT

for the year ended 31 March 2021

Specialised military assets	8,331	-	-	-	8,331	(407)	104.9%	10,530	10,176
Biological assets									
Land and subsoil assets									
Intangible assets									
Payments for financial assets					8,331				
TOTAL	8,331	-	-	-	8,331	(407)	104.9%	10,530	10,176

APPROPRIATION STATEMENT
for the year ended 31 March 2021

Programme 3: [LIBRARY AND ARCHIVES]									
2020/21					2019/20				
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Sub programme									
1. LIBRARY SERVICES	143,834	-	(1,950)	141,884	125,883	16,001	88.7%	175,720	127,371
2. ARCHIVES SERVICES	7,197	-	-	7,197	5,743	1,454	79.8%	8,769	7,051
Total for sub programmes	151,031	-	(1,950)	149,081	131,626	17,455	88.3%	184,489	134,422
Economic classification									
Current payments	111,979	-	(2,550)	109,429	96,088	13,341	87.8%	136,732	94,706
Compensation of employees	63,555	-	(1,950)	61,605	57,394	4,211	93.2%	68,672	58,384
Salaries and wages	60,249	-	(1,950)	58,299	54,141	4,158	92.9%	65,046	55,145
Social contributions	3,306	-	-	3,306	3,253	53	98.4%	3,626	3,239

APPROPRIATION STATEMENT

for the year ended 31 March 2021

Goods and services	48,424	-	(600)	47,824	38,694	9,130	80.9%	68,060	36,322
Administrative fees	-	-	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-	881	799
Minor assets	4,857	-	(595)	4,262	3,472	790	81.5%	4,696	1,225
Audit costs: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	15	-	(5)	10	8	2	80.0%	787	319
Communication	80	-	-	80	-	80	-	10	7
Computer services	12,571	4,386	-	16,957	16,039	918	94.6%	30,610	18,006
Consultants: Business and advisory services	-	-	-	-	-	-	-	-	-
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Contractors	30	-	-	30	15	15	50.0%	844	103
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-

for the year ended 31 March 2021

Fleet services	50	-	-	-	50	45	5	90.0%	300	210
Housing	-	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and supplies	124	-	-	-	124	61	63	49.2%	14	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-	-
Medsas Inventory Interface	-	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-	-
Consumable supplies	2,035	-	-	-	2,035	1,228	807	60.3%	441	146
Consumable: Stationery, printing and office supplies	218	-	-	-	218	27	191	12.4%	1,492	640
Operating leases	196	-	-	-	196	167	29	85.2%	400	230
Property payments	25,449	(4,386)	-	-	21,063	15,943	5,120	75.7%	20,968	11,662

APPROPRIATION STATEMENT

for the year ended 31 March 2021

Transport provided: Departmental activity	290	-	290	290	-	100.0%	787	187
Travel and subsistence	608	-	608	467	141	76.8%	3,953	2,302
Training and development	-	-	-	-	-	-	1,127	213
Operating payments	1,894	-	1,894	925	969	48.8%	32	6
Venues and facilities	7	-	7	7	-	100.0%	718	267
Rental and hiring	-	-	-	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-
Transfers and subsidies	1,066	-	1,066	526	540	49.3%	1,925	1,762
Provinces and municipalities	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-

APPROPRIATION STATEMENT

for the year ended 31 March 2021

Municipal agencies and funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,207	555
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,362	563
Social security funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	75.6%
Departmental agencies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subsidies on products and production	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers to public corporations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subsidies on products and production	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-profit institutions	370	370	-	-	-	-	-	-	-	-	-	-	-	-	-	370	696
Households	696	696	-	-	-	-	-	-	-	-	-	-	-	-	-	526	170

APPROPRIATION STATEMENT

for the year ended 31 March 2021

Social benefits	696	-	696	526	170	75.6%	563	555
Other transfers to households	-	-	-	-	-	-	-	-
Payments for capital assets	37,986	600	38,586	35,012	3,574	90.7%	45,832	37,954
Buildings and other fixed structures	37,606	-	37,606	34,043	3,563	90.5%	37,301	36,053
Buildings	37,606	-	37,606	34,043	3,563	90.5%	37,301	36,053
Other fixed structures	-	-	-	-	-	-	-	-
Machinery and equipment	380	600	980	969	11	98.9%	8,531	1,901
Transport equipment	-	-	-	-	-	-	-	-
Other machinery and equipment	380	600	980	969	11	98.9%	8,531	1,901
Heritage assets	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-	-
Intangible assets	-	-	-	-	-	-	-	-
Payments for financial assets								
Total	151,031	(1,950)	149,081	131,626	17,455	88.3%	184,489	134,422

APPROPRIATION STATEMENT
for the year ended 31 March 2021

3.1 [SUB PROGRAMME 3.1 LIBRARY SERVICES]									
Economic classification	Adjusted Appropriation R'000	Shifting of Funds R'000	Virement R'000	Final Appropriation R'000	Actual Expenditure R'000	Variance R'000	Expenditure as % of final appropriation %	2019/20	
								Final Appropriation R'000	Actual expenditure R'000
Current payments	105,206	-	(2,550)	102,656	90,382	12,274	88.0%	128,361	87,891
Compensation of employees	57,082	-	(1,950)	55,132	51,918	3,214	94.2%	62,794	52,658
Goods and services	48,124	-	(600)	47,524	38,464	9,060	80.9%	65,567	35,233
Interest and rent on land									
Transfers and subsidies	642	-	-	642	489	153	76.2%	1,527	1,526
Provinces and municipalities									
Departmental agencies and accounts									
Higher education institutions									
Foreign governments and international organisations									
Public corporations and private enterprises									

APPROPRIATION STATEMENT

for the year ended 31 March 2021

Non-profit institutions	120	-	120	-	120	-	1,200	1,200
Households	522	-	522	489	33	93.7%	326	326
Payments for capital assets	37,986	600	38,586	35,012	3,574	90.7%	37,954	
Buildings and other fixed structures	37,606	-	37,606	34,043	3,563	90.5%	36,053	
Machinery and equipment	380	600	980	969	11	98.9%	1,901	
Heritage assets								
Specialised military assets								
Biological assets								
Land and subsoil assets								
Intangible assets								
Payments for financial asset								
TOTAL	143,834	(1,950)	141,884	125,883	16,001	88.7%	127,371	

APPROPRIATION STATEMENT
for the year ended 31 March 2021

3.2 [SUB PROGRAMME 3.2 ARCHIVES SERVICES]									
2020/21							2019/20		
Economic classification	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	6,773	-	-	6,773	5,706	1,067	84.2%	8,371	6,815
Compensation of employees	6,473	-	-	6,473	5,476	997	84.6%	5,878	5,726
Goods and services	300	-	-	300	230	70	76.7%	2,493	1,089
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	424	-	-	424	37	387	8.7%	398	236
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	250	-	-	250	-	250	-	162	7

APPROPRIATION STATEMENT

for the year ended 31 March 2021

Households	174	-	174	37	137	21.3%	236	229
Payments for capital assets								
Buildings and other fixed structures								
Machinery and equipment								
Heritage assets								
Specialised military assets								
Biological assets								
Land and subsoil assets								
Intangible assets								
Payments for financial assets		-	7,197	5,743	1,454	79.8%	8,769	7,051
TOTAL	174	-	7,197	5,743	1,454	79.8%	8,769	7,051

APPROPRIATION STATEMENT

for the year ended 31 March 2021

Programme 4: [SPORT AND RECREATION]									
2020/21							2019/20		
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Sub programme									
1.MANAGEMENT	850	-	-	850	455	395	53.5%	1,904	972
2.SPORTS	8,031	-	(280)	7,751	7,208	543	93.0%	7,718	7,277
3.SCHOOL SPORTS	41,569	-	1,950	43,519	36,877	6,642	84.7%	89,360	86,315
Total for sub programmes	50,450	-	1,670	52,120	44,540	7,580	85.5%	98,982	94,564
Economic classification									
Current payments	46,873	-	1,950	48,823	41,367	7,456	84.7%	90,209	85,900
Compensation of employees	25,226	-	1,950	27,176	25,032	2,144	92.1%	28,534	25,945
Salaries and wages	22,354	-	1,950	24,304	22,325	1,979	91.9%	25,553	23,208
Social contributions	2,872	-	-	2,872	2,707	165	94.3%	2,981	2,737
Goods and services	21,647	-	-	21,647	16,335	5,312	75.5%	61,675	59,955

Administrative fees	-	-	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-	1,303	1,143
Minor assets	-	-	-	-	-	-	-	-	-
Audit costs: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	1,166	(1,012)	-	154	109	45	70.8%	4,596	4,437
Communication	-	-	-	-	-	-	-	8	5
Computer services	-	-	-	-	-	-	-	-	-
Consultants: Business and advisory services	-	-	-	-	-	-	-	-	-
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Contractors	876	(700)	-	176	19	157	10.8%	1,932	1,871
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services	-	-	-	-	-	-	-	-	-

Housing	-	-	-	-	-	-	-	-
Inventory: Clothing material and supplies	2,424	3,105	5,529	5,290	239	95.7%	6,985	6,943
Inventory: Farming supplies	-	-	-	-	-	-	9	8
Inventory: Food and food supplies	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	4,852	2,162	7,014	6,882	132	98.1%	6,061	5,970
Inventory: Medical supplies	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-
Medsas Inventory Interface	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-
Consumable supplies	1,078	802	1,880	545	1,335	29.0%	935	891
Consumable: Stationery, printing and office supplies	616	300	916	22	894	2.4%	87	34
Operating leases	-	-	-	-	-	-	-	-
Property payments	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	1,782	(1,306)	476	319	157	67.0%	9,966	9,742

APPROPRIATION STATEMENT

for the year ended 31 March 2021

Travel and subsistence	4,805	(1,420)	-	3,385	2,129	1,256	62.9%	21,924	21,106
Training and development	615	(353)	-	262	211	51	80.5%	6,088	6,080
Operating payments	2,300	(820)	-	1,480	515	965	34.8%	19	19
Venues and facilities	1,133	(758)	-	375	294	81	78.4%	1,762	1,706
Rental and hiring	-	-	-	-	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	3,577	-	(280)	3,297	3,173	124	96.2%	8,773	8,664
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-

for the year ended 31 March 2021

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	-	-	-	-	-	-	-	-
Other transfers to public corporations	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-
Subsidies on products and production	-	-	-	-	-	-	-	-
Other transfers to private enterprises	-	-	-	-	-	-	-	-
Non-profit institutions	3,113	-	-	3,113	3,112	1	100.0%	8,713
Households	464	-	(280)	184	61	123	33.2%	60
Social benefits	464	-	(280)	184	61	123	33.2%	60
Other transfers to households	-	-	-	-	-	-	-	-

APPROPRIATION STATEMENT
for the year ended 31 March 2021

[illegible]

4.1 [SUB PROGRAMME 4.1 MANAGEMENT]								
2020/21								
Economic classification	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	2019/20
	R'000	R'000	R'000	R'000	R'000	R'000	%	Final Appropriation
Current payments	850	-	-	850	455	395	53.5%	1,904
Compensation of employees	850	-	-	850	455	395	53.5%	1,904
Goods and services	-	-	-	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-	-	-	-
Provinces and municipalities								
Departmental agencies and accounts								
Higher education institutions								
Foreign governments and international organisations								
Public corporations and private enterprises								
Non-profit institutions								

APPROPRIATION STATEMENT
for the year ended 31 March 2021

Households	-	-	-	-	-	-	-	850	850	53.5%	1,904	972
Payments for capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-	-	-	-
Machinery and equipment	-	-	-	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-	-	-	-	-	-
Intangible assets	-	-	-	-	-	-	-	-	-	-	-	-
Payments for financial asset	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-	850	850	53.5%	1,904	972

[illegible]

APPROPRIATION STATEMENT
for the year ended 31 March 2021

Households	338	-	(280)	58	-	58	-	60	57
Payments for capital assets									
Buildings and other fixed structures									
Machinery and equipment									
Heritage assets									
Specialised military assets									
Biological assets									
Land and subsoil assets									
Intangible assets									
Payments for financial asset		-	(280)	7,751	7,208	543	93.0%	7,718	7,277
TOTAL	8,031								

APPROPRIATION STATEMENT
for the year ended 31 March 2021

4.3 [SUB PROGRAMME 4.3 SCHOOL SPORTS]									
2020/21							2019/20		
Economic classification	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	38,330	-	1,950	40,280	33,704	6,576	83.7%	80,647	77,708
Compensation of employees	16,683	-	1,950	18,633	17,369	1,264	93.2%	18,972	17,753
Goods and services	21,647	-	-	21,647	16,335	5,312	75.5%	61,675	59,955
Interest and rent on land									
Transfers and subsidies	3,239	-	-	3,239	3,173	66	98.0%	8,713	8,607
Provinces and municipalities									
Departmental agencies and accounts									
Higher education institutions									
Foreign governments and international organisations									
Public corporations and private enterprises									
Non-profit institutions	3,113			3,113	3,112	1	100.0%	8,713	8,607

APPROPRIATION STATEMENT

for the year ended 31 March 2021

Households	126	-	-	126	61	65	48.4%	-	86,315
Payments for capital assets									
Buildings and other fixed structures									
Machinery and equipment									
Heritage assets									
Specialised military assets									
Biological assets									
Land and subsoil assets									
Intangible assets									
Payments for financial asset									
TOTAL	41,569	-	1,950	43,519	36,877	6,642	84.7%	89,360	86,315

NOTES TO THE APPROPRIATION STATEMENT

for the year ended 31 March 2021

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, disclosure notes 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 on 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 R'000	Variance as a % of Final Appropriation
Programme 1: Administration	177,062	172,146	4,916	3%

The recruitment of new employees in Administration has been stopped due to budget cuts in Compensation of Employee. Only the CD: Corporate Services and Chief Financial Officer positions have been filled in the fourth quarter. The department is in the process of finalized the appointment of CD: Sport and Recreation. Capacity building programmes, training and development programmes have been affected due to cancellation because of COVID-19.

Programme 2: Cultural Affairs	48,238	40,337	7,901	16%

50 EPWP workers have been hired in Dzata, Schoemansdal and Muti Wa VaTsonga and their expenditure has gone through from August and will continue in other months due to COVID restrictions. Some of the COVID-19 applicants could not qualify for relief payments due non-availability of required documents.

Programme 3: Library and Archives Services	149,081	131,626	17,455	13%

Progress on construction of the 4 libraries that were planned for 2020/21 was negatively affected by the National lockdown as a result of COVID-19.

Programme 4: Sport and Recreation Services	52,120	44,540	7,580	14%

Sport and Recreation have programmes that are mass – based. These programmes were cancelled as a result of COVID-19 restrictions and most of the budget was reprioritized for the procurement of sport equipment's and attire.

NOTES TO THE APPROPRIATION STATEMENT

for the year ended 31 March 2021

4.2 Per economic classification	Final Appropriation	Actual Expenditure	Variance	Variance as a % of Final Appropriation
	R'000	R'000	R'000	
Current payments				
Compensation of employees	207,413	197,861	9,552	5%
Goods and services	165,386	141,960	23,426	13%
Interest and rent on land	1,099	953	146	13%
Transfers and subsidies				
Provinces and municipalities	88	72	16	18%
Departmental agencies and accounts	3,949	3,949	-	0%
Higher education institutions				
Public corporations and private enterprises				
Foreign governments and international organisations				
Non-profit institutions	4,533	3,862	671	14%
Households	1,525	1,520	5	0%
Payments for capital assets				
Buildings and other fixed structures	44,486	38,269	6,217	15%
Machinery and equipment	2,262	2,148	114	5%
Heritage assets				
Specialised military assets				
Biological assets				
Land and subsoil assets				
Intangible assets	-	30	(30)	0%
Payments for financial assets				

Sport and Recreation have programmes that are mass – based. These programmes were cancelled as a result of COVID-19 restrictions and most of the budget was reprioritized for the procurement of sport equipment's and attire. The construction of the 4 libraries that were planned for 2020/21 have been affected by the national lockdown.

4.3 Per conditional grant	Final Appropriation	Actual Expenditure	Variance	Variance as a % of Final Appropriation
	R'000	R'000	R'000	
Community Library Service Grant	115,530	101,965	13,565	12%
Mass Participation and Sport Dev Grant	31,777	25,246	6,531	21%
Expanded Public Works Programme Grant	2,000	1,532	468	23%

Sport and Recreation have programmes that are mass – based. These programmes were cancelled because of COVID-19 restrictions and most of the budget was reprioritized for the procurement of sport equipment's and attire. Progress on construction of the 4 libraries that were planned for 2020/21 was negatively affected by the national lockdown due to COVID-19. 50 EPWP workers have been hired in Dzata, Schoemansdal and Muti Wa Va Tsonga and their expenditure has gone through from August and will continue in other months due to COVID restrictions.

STATEMENT OF FINANCIAL PERFORMANCE

for the year ended 31 March 2021

	Note	2020/21 R'000	2019/20 R'000
REVENUE			
Annual appropriation	1	426,501	528,530
Statutory appropriation	2	1,978	1,978
Departmental revenue	3	386	2,659
NRF Receipts		-	-
Aid assistance		2,029	3,354
TOTAL REVENUE		430,894	536,521
EXPENDITURE			
Current expenditure			
Compensation of employees	5	197,861	197,706
Goods and services	6	145,122	212,629
Interest and rent on land	7	953	1,892
Aid assistance	4	2,029	1,509
Total current expenditure		345,965	413,736
Transfers and subsidies			
Transfers and subsidies	9	11,645	14,489
Aid assistance	4	-	-
Total transfers and subsidies		11,645	14,489
Expenditure for capital assets			
Tangible assets	10	35,016	43,615
Intangible assets	10	30	-
Total expenditure for capital assets		35,046	43,615
Unauthorised expenditure approved without funding	11	-	-
Payments for financial assets	8		5
TOTAL EXPENDITURE		392,656	471,845
SURPLUS/(DEFICIT) FOR THE YEAR		38,238	64,676
Reconciliation of Net Surplus/(Deficit) for the year			
Voted funds		37,852	60,172
Annual appropriation		17,288	9,223
Conditional grants		20,564	50,944
Departmental revenue and NRF Receipts	19	386	2,659
Aid assistance	4	-	1,845
SURPLUS/(DEFICIT) FOR THE YEAR		38,238	64,676

STATEMENT OF FINANCIAL POSITION

as at 31 March 2021

	Note	2020/21 R'000	2019/20 R'000
ASSETS			
Current assets		38,616	62,669
Unauthorised expenditure	11	-	904
Cash and cash equivalents	12	37,293	57,587
Other financial assets	13	-	-
Prepayments and advances	14	-	-
Receivables	15	1,323	4,178
Loans	17	-	-
Aid assistance prepayments	4	-	-
Aid assistance receivable	4	-	-
Non-current assets		1,072	171
Investments	16	-	-
Receivables	15	1,072	171
Loans	17	-	-
Other financial assets	13	-	-
TOTAL ASSETS		39,688	62,840
LIABILITIES			
Current liabilities		38,291	62,604
Voted funds to be surrendered to the Revenue Fund	18	37,852	60,172
Departmental revenue and NRF Receipts to be surrendered to the Revenue Fund	19	30	531
Bank overdraft	20	-	-
Payables	21	409	56
Aid assistance repayable	4	-	-
Aid assistance unutilised	4	-	1,845
Non-current liabilities			
Payables	22	-	-
TOTAL LIABILITIES		38,291	62,604
NET ASSETS		1,397	236
Represented by:			
Capitalisation reserve		-	-
Recoverable revenue		1,397	236
Retained funds		-	-
Revaluation reserves		-	-
TOTAL		1,397	236

STATEMENT OF CHANGES IN NET ASSETS

for the year ended 31 March 2021

	Note	2020/21 R'000	2019/20 R'000
Capitalisation Reserves			
Opening balance			
Transfers:			
Movement in Equity			
Movement in Operational Funds			
Other movements			
Closing balance			
Recoverable revenue			
Opening balance		236	221
Transfers:		1,161	15
Irrecoverable amounts written off	8.3		-
Debts revised			-
Debts recovered (included in departmental receipts)		(80)	(68)
Debts raised		1,241	83
Closing balance		1,397	236
Retained funds			
Opening balance			
Transfer from voted funds to be surrendered (Parliament/Legislatures ONLY)			
Utilised during the year			
Other transfers			
Closing balance		-	-
Revaluation Reserve			
Opening balance			
Revaluation adjustment (Housing departments)			
Transfers			
Other			
Closing balance			
TOTAL		1,397	236

CASH FLOW STATEMENT
for the year ended 31 March 2021

	Note	2020/21 R'000	2019/20 R'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts		430,894	536,521
Annual appropriated funds received	1.1	426,501	528,530
Statutory appropriated funds received	2	1,978	1,978
Departmental revenue received	3	386	2,659
Interest received	3.3	-	-
NRF Receipts		-	-
Aid assistance received	4	2,029	3,354
Net (increase)/decrease in working capital		4,112	(115)
Surrendered to Revenue Fund		(61,059)	(38,192)
Surrendered to RDP Fund/Donor		(1,845)	(161)
Current payments		(345,012)	(411,844)
Interest paid	7	(953)	(1,892)
Payments for financial assets		-	(5)
Transfers and subsidies paid		(11,645)	(14,489)
Net cash flow available from operating activities	23	14,492	69,823
CASH FLOWS FROM INVESTING ACTIVITIES			
Distribution/dividend received		-	-
Payments for capital assets	10	(35,046)	(43,615)
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	(901)	45
Net cash flows from investing activities		(35,947)	(43,570)
CASH FLOWS FROM FINANCING ACTIVITIES			
Increase/(decrease) in net assets		1,161	15
Increase/(decrease) in non-current payables		-	-
Net cash flows from financing activities		1,161	15
Net increase/(decrease) in cash and cash equivalents		(20,294)	26,268
Cash and cash equivalents at beginning of period		57,587	31,319
Cash and cash equivalents at end of period	24	37,293	57,587

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2021

PART A: ACCOUNTING POLICIES

Summary of significant accounting policies

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 The financial statements have been prepared in accordance with the Modified Cash Standard.
2	Going concern The financial statements have been prepared on a going concern basis.
3	Presentation currency Amounts have been presented in the currency of the South African Rand (R) which is also the functional currency of the department.
4	Rounding Unless otherwise stated financial figures have been rounded to the nearest one thousand Rand (R'000).
5	Foreign currency translation 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 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

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2021

	been reclassified to ensure that the format in which the information is presented is consistent with the format of the current year's financial statements.
6.2	Current year comparison with budget A comparison between the approved, final budget and actual amounts for each programme and economic classification is included in the appropriation statement.
7	Revenue
7.1	Appropriated funds Appropriated funds comprises of departmental allocations as well as direct charges against the revenue fund (i.e. statutory appropriation). Appropriated funds are recognised in the statement of financial performance on the date the appropriation becomes effective. Adjustments made in terms of the adjustments budget process are recognised in the statement of financial performance on the date the adjustments become effective. The net amount of any appropriated funds due to / from the relevant revenue fund at the reporting date is recognised as a payable / receivable in the statement of financial position.
7.2	Departmental revenue Departmental revenue is recognised in the statement of financial performance when received and is subsequently paid into the relevant revenue fund, unless stated otherwise. Any amount owing to the relevant revenue fund at the reporting date is recognised as a payable in the statement of financial position.
7.3	Accrued departmental revenue Accruals in respect of departmental revenue (excluding tax revenue) are recorded in the notes to the financial statements when: • it is probable that the economic benefits or service potential associated with the transaction will flow to the department; and • the amount of revenue can be measured reliably. The accrued revenue is measured at the fair value of the consideration receivable. Accrued tax revenue (and related interest and / penalties) is measured at amounts receivable from collecting agents. Write-offs are made according to the department's debt write-off policy
8	Expenditure
8.1	Compensation of employees

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2021

8.1.1	Salaries and wages Salaries and wages are recognised in the statement of financial performance on the date of payment.
8.1.2	Social contributions Social contributions made by the department in respect of current employees are recognised in the statement of financial performance on the date of payment. Social contributions made by the department in respect of ex-employees are classified as transfers to households in the statement of financial performance on the date of payment.
8.2	Other expenditure Other expenditure (such as goods and services, transfers and subsidies and payments for capital assets) is recognised in the statement of financial performance on the date of payment. The expense is classified as a capital expense if the total consideration paid is more than the capitalisation threshold.
8.3	Accruals and payables not recognised Accruals and payables not recognised are recorded in the notes to the financial statements at cost at the reporting date.
8.4	Leases
8.4.1	Operating leases Operating lease payments made during the reporting period are recognised as current expenditure in the statement of financial performance on the date of payment. Operating lease payments received are recognised as departmental revenue. The operating lease commitments are recorded in the notes to the financial statements. Operating lease payments received are recognised as departmental revenue.
8.4.2	Finance leases Finance lease payments made during the reporting period are recognised as capital expenditure in the statement of financial performance on the date of payment. Finance lease payments received are recognised as departmental revenue. The finance lease commitments are recorded in the notes to the financial statements and are not apportioned between the capital and interest portions. Finance lease assets acquired at the end of the lease term are recorded and measured at the lower of:

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2021

	- 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. Finance lease payments received are recognised as departmental revenue.
9	Aid Assistance
9.1	Aid assistance received Aid assistance received in cash is recognised in the statement of financial performance when received. In-kind aid assistance is recorded in the notes to the financial statements on the date of receipt and is measured at fair value. Aid assistance not spent for the intended purpose and any unutilised funds from aid assistance that are required to be refunded to the donor are recognised as a payable in the statement of financial position.
9.2	Aid assistance paid Aid assistance paid is recognised in the statement of financial performance on the date of payment. Aid assistance payments made prior to the receipt of funds are recognised as a receivable in the statement of financial position.
10	Cash and cash equivalents Cash and cash equivalents are stated at cost in the statement of financial position. Bank overdrafts are shown separately on the face of the statement of financial position as a current liability. For the purposes of the cash flow statement, cash and cash equivalents comprise cash on hand, deposits held, other short-term highly liquid investments and bank overdrafts.
11	Prepayments and advances Prepayments and advances are recognised in the statement of financial position when the department receives or disburses the cash. Prepayments and advances are initially and subsequently measured at cost. <Indicate when prepayments and advances are expensed and under what circumstances.>
12	Loans and receivables 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.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2021

13	Investments Investments are recognised in the statement of financial position at cost.
14	Financial assets
14.1	Financial assets (not covered elsewhere) A financial asset is recognised initially at its cost plus transaction costs that are directly attributable to the acquisition or issue of the financial asset. At the reporting date, a department shall measure its financial assets at cost, less amounts already settled or written-off, except for recognised loans and receivables, which are measured at cost plus accrued interest, where interest is charged, less amounts already settled or written-off.
14.2	Impairment of financial assets 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.
15	Payables Payables recognised in the statement of financial position are recognised at cost.
16	Capital Assets
16.1	Immovable capital assets Immovable assets reflected in the asset register of the department are recorded in the notes to the financial statements at cost or fair value where the cost cannot be determined reliably. Immovable assets acquired in a non-exchange transaction are recorded at fair value at the date of acquisition. Immovable assets are subsequently carried in the asset register at cost and are not currently subject to depreciation or impairment. Subsequent expenditure of a capital nature forms part of the cost of the existing asset when ready for use. Additional information on immovable assets not reflected in the assets register is provided in the notes to financial statements.
16.2	Movable capital assets 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.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2021

	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. All assets acquired prior to 1 April 2002 (or a later date as approved by the OAG) may be recorded at R1. Movable capital assets are subsequently carried at cost and are not subject to depreciation or impairment. Biological assets are subsequently carried at fair value. Subsequent expenditure that is of a capital nature forms part of the cost of the existing asset when ready for use.
16.3	Intangible asset 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. Internally generated intangible assets are recorded in the notes to the financial statements when the department commences the development phase of the project. Where the cost of intangible assets cannot be determined reliably, the intangible capital assets are measured at fair value and where fair value cannot be determined; the intangible assets are measured at R1. All assets acquired prior to 1 April 2002 (or a later date as approved by the OAG) may be recorded at R1. Intangible assets are subsequently carried at cost and are not subject to depreciation or impairment. Subsequent expenditure of a capital nature forms part of the cost of the existing asset when ready for use.
16.4	Project Costs: Work-in-progress Expenditure of a capital nature is initially recognised in the statement of financial performance at cost when paid. Amounts paid towards capital projects are separated from the amounts recognised and accumulated in work-in-progress until the underlying asset is ready for use. Once ready for use, the total accumulated payments are recorded in an asset register. Subsequent payments to complete the project are added to the capital asset in the asset register. Where the department is not the custodian of the completed project asset, the asset is

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2021

	transferred to the custodian subsequent to completion.
17	Provisions and Contingents
17.1	Provisions 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.
17.2	Contingent liabilities Contingent liabilities are recorded in the notes to the financial statements when there is a possible obligation that arises from past events, and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not within the control of the department or when there is a present obligation that is not recognised because it is not probable that an outflow of resources will be required to settle the obligation or the amount of the obligation cannot be measured reliably.
17.3	Contingent assets Contingent assets are recorded in the notes to the financial statements when a possible asset arises from past events, and whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events not within the control of the department.
17.4	Capital commitments Capital commitments are recorded at cost in the notes to the financial statements.
18	Unauthorised expenditure Unauthorised expenditure is recognised in the statement of financial position until such time as the expenditure is either: • approved by Parliament or the Provincial Legislature with funding and the related funds are received; or • approved by Parliament or the Provincial Legislature without funding and is written off against the appropriation in the statement of financial performance; or • transferred to receivables for recovery. Unauthorised expenditure is measured at the amount of the confirmed unauthorised expenditure.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2021

19	Fruitless and wasteful expenditure Fruitless and wasteful expenditure is recorded in the notes to the financial statements when confirmed. The amount recorded is equal to the total value of the fruitless and or wasteful expenditure incurred. Fruitless and wasteful expenditure is removed from the notes to the financial statements when it is resolved or transferred to receivables or written off. Fruitless and wasteful expenditure receivables are measured at the amount that is expected to be recoverable and are de-recognised when settled or subsequently written-off as irrecoverable.
20	Irregular expenditure 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. 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. 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.
21	Changes in accounting estimates and errors 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.
22	Events after the reporting date Events after the reporting date that are classified as adjusting events have been accounted for in the financial statements. The events after the reporting date that are classified as non-adjusting events after the reporting date have been disclosed in the notes to the financial statements.
23	Principal-Agent arrangements The department is party to a principal-agent arrangement for [include details here]. In terms

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2021

	of the arrangement the department is the [principal / agent] and is responsible for [include details here]. All related revenues, expenditures, assets and liabilities have been recognised or recorded in terms of the relevant policies listed herein. Additional disclosures have been provided in the notes to the financial statements where appropriate.
24	Departures from the MCS requirements The management has <i>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>
25	Capitalisation reserve The capitalisation reserve comprises of financial assets and/or liabilities originating in a prior reporting period but which are recognised in the statement of financial position for the first time in the current reporting period. Amounts are recognised in the capitalisation reserves when identified in the current period and are transferred to the National/Provincial Revenue Fund when the underlying asset is disposed and the related funds are received.
26	Recoverable revenue Amounts are recognised as recoverable revenue when a payment made in a previous financial year becomes recoverable from a debtor in the current financial year. Amounts are either transferred to the National/Provincial Revenue Fund when recovered or are transferred to the statement of financial performance when written-off.
27	Related party transactions Related party transactions within the Minister/MEC's portfolio are recorded in the notes to the financial statements when the transaction is not at arm's length. The number of individuals and the full compensation of key management personnel is recorded in the notes to the financial statements.
28	Inventories <i>(Effective from date determined in a Treasury Instruction)</i> At the date of acquisition, inventories are recognised at cost in the statement of financial performance. Where inventories are acquired as part of a non-exchange transaction, the inventories are measured at fair value as at the date of acquisition. Inventories are subsequently measured at the lower of cost and net realisable value or where intended for distribution (or consumed in the production of goods for distribution) at no or a

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2021

	nominal charge, the lower of cost and current replacement value. The cost of inventories is assigned by using the weighted average cost basis.
29	Public-Private Partnerships Public Private Partnerships are accounted for based on the nature and or the substance of the partnership. The transaction is accounted for in accordance with the relevant accounting policies. A summary of the significant terms of the PPP agreement, the parties to the agreement, and the date of commencement thereof together with the description and nature of the concession fees received, the unitary fees paid, rights and obligations of the department are recorded in the notes to the financial statements.
30	Employee benefits The value of each major class of employee benefit obligation (accruals, payables not recognised and provisions) is disclosed in the Employee benefits note.
31	Transfers of functions Transfers of functions are accounted for by the acquirer by recognising or recording assets acquired and liabilities assumed at their carrying amounts at the date of transfer. Transfers of functions are accounted for by the transferor by derecognising or removing assets and liabilities at their carrying amounts at the date of transfer.
32	Mergers Mergers are accounted for by the combined department by recognising or recording assets acquired and liabilities assumed at their carrying amounts at the date of the merger. Mergers are accounted for by the combining departments by derecognising or removing assets and liabilities at their carrying amounts at the date of the merger.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2021

1. Annual Appropriation

1.1 Annual Appropriation

Included are funds appropriated in terms of the Appropriation Act (and the Adjustments Appropriation Act) for National Departments (Voted funds) and Provincial Departments:

	Final Appropriation	2020/21 Actual Funds Received	Funds not requeste d/not received	Final Appropriation	2019/20 Appropriation received	Funds not requeste d /not received
	R'000	R'000	R'000	R'000	R'000	
Administration	176,982	176,982	-	173,801	173,801	-
Cultural Affairs	48,038	48,038	-	71,978	71,978	-
Library and Archives	151,031	151,031	-	184,489	184,489	-
Sport and Recreation	50,450	50,450	-	98,982	98,982	-
Total	426,501	426,501	-	528,530	528,530	-

<i>All requested funds were received</i>

1.2 Conditional grants

	Note	2020/21 R'000	2019/20 R'000
Total grants received	47	149,307	228,774
Provincial grants included in Total Grants received		149,307	228,774

2. Statutory Appropriation

	2020/21 R'000	2019/20 R'000
Members' remuneration	1,978	1,978
Total	1,978	1,978
Actual Statutory Appropriation received	1,978	1,978

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2021

3. Departmental revenue

	Note	2020/21 R'000	2019/20 R'000
Tax revenue			
Sales of goods and services other than capital assets	3.1	285	1,913
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	101	746
Transfer received	3.6	-	-
Total revenue collected		386	2,659
Less: Own revenue included in appropriation	19		
Departmental revenue collected		386	2,659

The Flagship Mapungubwe Arts Festival was not held in the current financial year due to Covid-19 restrictions and prohibition on mass public gatherings.

3.1 Sales of goods and services other than capital assets

	Note	2020/21 R'000	2019/20 R'000
Sales of goods and services produced by the department	3	285	1,913
Sales by market establishment		119	105
Administrative fees		-	-
Other sales		166	1,808
Sales of scrap, waste and other used current goods		-	-
Total		285	1,913

3.2 Fines, penalties and forfeits

	Note	2020/21 R'000	2019/20 R'000
Fines	3		
Penalties			
Forfeits			
Total			

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2021

3.3 Interest, dividends and rent on land

	Note 3	2020/21 R'000	2019/20 R'000
Interest			
Dividends			
Rent on land			
Total			

3.4 Sale of capital assets

	Note 3	2020/21 R'000	2019/20 R'000
Tangible assets			
Buildings and other fixed structures	41		
Machinery and equipment	39		
Heritage assets	39,41		
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			

No capital assets were sold in the current financial year.

3.5 Transactions in financial assets and liabilities

	Note 3	2020/21 R'000	2019/20 R'000
Loans and advances		-	-
Receivables		80	119
Forex gain		-	-
Stale cheques written back		-	-
Other Receipts including Recoverable Revenue		21	627
Gains on GFECRA		-	-
Total		101	746

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2021

3.6 Transfers received

	Note <u>3</u>	2020/21 R'000	2019/20 R'000
Other governmental units			
Higher education institutions			
Foreign governments			
International organisations			
Public corporations and private enterprises			
Households and non-profit institutions			
Total			

3.7 Cash received not recognised (*not included in the main note*)

Name of entity	Amount received R'000	2020/21 Amount paid to the revenue fund R'000	Balance R'000
<i>Please specify</i>			
Total			

Name of entity	Amount received R'000	2019/20 Amount paid to the revenue fund R'000	Balance R'000
<i>Please specify</i>			
Total			

4. Aid assistance

	Note	2020/21 R'000	2019/20 R'000
Opening Balance		1,845	161
Prior period error			
As restated		1,845	161
Transferred from statement of financial performance		-	1,845
Transfers to or from retained funds			-
Paid during the year		(1,845)	(161)
Closing Balance		-	1,845

The Department has received the CATHSETA and PSETA learnership, bursaries and research funds for liberation routes.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2021

4.1 Analysis of balance by source

	Note	2020/21 R'000	2019/20 R'000
Aid assistance from RDP			-
Aid assistance from other sources			1,845
CARA			-
Closing balance	4	-	1,845

4.2 Analysis of balance

	Note	2020/21 R'000	2019/20 R'000
Aid assistance receivable			-
Aid assistance prepayments (not expensed)			-
Aid assistance unutilised			1,845
Aid assistance repayable			-
Closing balance	4	-	1,845
Aid assistance not requested/not received		-	

The Department has received the CATHSETA and PSETA learnership, bursaries and research funds for liberation routes.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2021

4.2.1. Aid assistance prepayments (expensed)

Note	Amount as at 1 April 2020	Less: Received in the current year	Add or 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					
Total					

Note	Amount as at 1 April 2019	Less: Received in the current year	Add or Less: Other	Add: Current Year prepayments	Amount as at 31 March 2020
	R'000	R'000	R'000	R'000	R'000
Goods and services					
Interest and rent on land					
Transfers and subsidies					
Capital assets					
Other					
Total					

4.3 Prior period error

Note	2019/20 R'000
Nature of prior period error	
Relating to 2019/20 [affecting the opening balance]	
Relating to 2019/20	
Total prior period errors	

4.4 Aid assistance expenditure per economic classification

Note	2020/21 R'000	2019/20 R'000
Current	2,029	1,509
Capital	-	-
Transfers and subsidies	-	-
Total aid assistance expenditure	2,029	1,509

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2021

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

	Note	2020/21	2019/20
		R'000	R'000
List in kind donations received			
Total			

5. Compensation of employees

5.1 Salaries and Wages

	Note	2020/21	2019/20
		R'000	R'000
Basic salary		140,072	140,259
Performance award		1,178	1,539
Service Based		378	182
Compensative/circumstantial		437	444
Periodic payments		-	-
Other non-pensionable allowances		34,225	34,139
Total		176,290	176,563

The amount of Compensation of Employees is constant since there was no implementation of annual salary adjustment for 2020/21 financial year. The amount for Service bonus was mapped under Service based instead of non-pensionable allowance in the prior year. The misallocation has since been corrected to ensure fair presentation.

5.2 Social contributions

	Note	2020/21	2019/20
		R'000	R'000
Employer contributions			
Pension		13,706	13,750
Medical		7,816	7,347
UIF		-	-
Bargaining council		49	46
Official unions and associations		-	-
Insurance		-	-
Total		21,571	21,143
Total compensation of employees		197,861	197,706
Average number of employees		467	474

The average number of employees has reduced due to some employees who have resigned and others retired.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2021

6. Goods and services

	Note	2020/21	2019/20
		R'000	R'000
Administrative fees		-	4
Advertising		765	2,997
Minor assets	6.1	3,481	1,855
Bursaries (employees)		622	76
Catering		211	6,716
Communication		2,635	3,017
Computer services	6.2	21,090	21,794
Consultants: Business and advisory services		137	212
Infrastructure and planning services		949	7,419
Laboratory services		-	-
Scientific and technological services		-	-
Legal services		-	3,824
Contractors		275	16,191
Agency and support / outsourced services		-	-
Entertainment		-	-
Audit cost – external	6.3	6,438	5,417
Fleet services		1,121	1,760
Inventory	6.4	13,025	13,000
Consumables	6.5	3,909	4,594
Housing		-	-
Operating leases		33,260	30,727
Property payments	6.6	47,721	38,107
Rental and hiring		-	-
Transport provided as part of the departmental activities		724	10,779
Travel and subsistence	6.7	4,178	30,574
Venues and facilities		561	3,571
Training and development		512	6,771
Other operating expenditure	6.8	3,508	3,224
Total		145,122	212,629

Implementation of COVID-19 restrictions affected mass sport participation programmes, other departmental programmes had to be postponed and delays in delivery of the library materials.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2021

6.1 Minor assets

	Note 6	2020/21 R'000	2019/20 R'000
Tangible assets		3,481	1,855
Buildings and other fixed structures		-	-
Biological assets		-	-
Heritage assets		-	-
Machinery and equipment		3,481	1,855
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		3,481	1,855

6.2 Computer services

	Note 6	2020/21 R'000	2019/20 R'000
SITA computer services		5,553	7,108
External computer service providers		15,537	14,686
Total		21,090	21,794

Computer services were split between SITA and External Computer Services Providers to enhance fair presentation. The correction was done retrospective.

6.3 Audit cost – External

	Note 6	2020/21 R'000	2019/20 R'000
Regularity audits		6,438	5,417
Performance audits		-	-
Investigations		-	-
Environmental audits		-	-
Computer audits		-	-
Total		6,438	5,417

This increase was caused by annual audit fees escalation.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2021

6.4 Inventory

	Note	2020/21	2019/20
	6	R'000	R'000
Clothing material and accessories		5,411	6,985
Farming supplies		29	38
Food and food supplies		-	-
Fuel, oil and gas		-	-
Learning, teaching and support material		-	-
Materials and supplies		7,585	5,977
Medical supplies		-	-
Medicine		-	-
Medsas inventory interface		-	-
Other supplies	6.4.1	-	-
Total		13,025	13,000

6.4.1 Other supplies

	Note	2020/21	2019/20
	6.4	R'000	R'000
Ammunition and security supplies			
Assets for distribution			
Machinery and equipment			
School furniture			
Sports and recreation			
Library material			
Other assets for distribution			
Other			
Total			

6.5 Consumables

	Note	2020/21	2019/20
	6	R'000	R'000
Consumable supplies		3,234	2,754
Uniform and clothing		-	42
Household supplies		1,019	728
Building material and supplies		666	158
Communication accessories		-	-
IT consumables		2	624
Other consumables		1,547	1,202
Stationery, printing and office supplies		675	1,840
Total		3,909	4,594

6.6 Property payments

	Note	2020/21	2019/20
	6	R'000	R'000
Municipal services		3,135	3,268
Property management fees		-	-
Property maintenance and repairs		10,555	4,613
Other		34,031	30,226
Total		47,721	38,107

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2021

6.7 Travel and subsistence

	Note	2020/21	2019/20
	6	R'000	R'000
Local		4,178	30,514
Foreign		-	60
Total		4,178	30,574

6.8 Other operating expenditure

	Note	2020/21	2019/20
	6	R'000	R'000
Professional bodies, membership and subscription fees		440	433
Resettlement costs		197	188
Other		2,871	2,603
Total		3,508	3,224

7. Interest and rent on land

	Note	2020/21	2019/20
		R'000	R'000
Interest paid		953	1,892
Rent on land		-	-
Total		953	1,892

8. Payments for financial assets

	Note	2020/21	2019/20
		R'000	R'000
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	-	5
Forex losses	8.5	-	-
Debt take overs		-	-
Losses on GFECRA		-	-
Total		-	5

8.1 Other material losses

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

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2021

8.2 Other material losses written off

	<i>Note</i> 8	2020/21 R'000	2019/20 R'000
Nature of losses (Group major categories, but list material items)			
Total			

8.3 Debts written off

	<i>Note</i> 8	2020/21 R'000	2019/20 R'000
Nature of debts written off Irregular expenditure written off			
Total			
Recoverable revenue written off			
Total			
Other debt written off			
Supplier debt		-	5
Total		-	5
Total debt written off		-	5

8.4 Details of theft

	<i>Note</i> 8	2020/21 R'000	2019/20 R'000
Nature of theft (Group major categories, but list material items)			
Total			

8.5 Forex losses

	<i>Note</i> 8	2020/21 R'000	2019/20 R'000
Nature of losses (Group major categories, but list material items)			
Total			

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2021

9. Transfers and subsidies

		2020/21 R'000	2019/20 R'000
	<i>Note</i>		
Provinces and municipalities	48, 49	72	18
Departmental agencies and accounts	Annexure 1B	-	-
Higher education institutions	Annexure 1C	-	-
Foreign governments and international organisations	Annexure 1E	-	-
Public corporations and private enterprises	Annexure 1D	6,000	1,448
Non-profit institutions	Annexure 1F	4,054	11,514
Households	Annexure 1G	1,519	1,509
Total		11,645	14,489

10. Expenditure for capital assets

	<i>Note</i>	2020/21 R'000	2019/20 R'000
Tangible assets		35,016	43,615
Buildings and other fixed structures	40	32,868	39,117
Heritage assets	39, 41	-	181
Machinery and equipment	39	2,148	4,317
Specialised military assets	39	-	-
Land and subsoil assets	41	-	-
Biological assets	39	-	-
Intangible assets		30	-
Software	40	30	-
Mastheads and publishing titles	40	-	-
Patents, licences, copyright, brand names, trademarks	40	-	-
Recipes, formulae, prototypes, designs, models	40	-	-
Services and operating rights	40	-	-
Total		35,046	43,615

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

Compensation of employees
Goods and services

Total

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2021

10.1 Analysis of funds utilised to acquire capital assets – 2020/21

	Voted funds	Aid assistance	Total
	R'000	R'000	R'000
Tangible assets	35,016	-	35,016
Buildings and other fixed structures	32,867	-	32,867
Heritage assets			
Machinery and equipment	2,149	-	2,149
Specialised military assets			
Land and subsoil assets			
Biological assets			
Intangible assets	30	-	30
Software	30	-	30
Mastheads and publishing titles			
Patents, licences, copyright, brand names, trademarks			
Recipes, formulae, prototypes, designs, models			
Services and operating rights			
Total	35,046	-	35,046

10.2 Analysis of funds utilised to acquire capital assets – 2019/20

	Voted funds	Aid assistance	Total
	R'000	R'000	R'000
Tangible assets	43,615	-	43,615
Buildings and other fixed structures	39,117	-	39,117
Heritage assets	181	-	181
Machinery and equipment	4,317	-	4,317
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	43,615	-	43,615

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2021

10.3 Finance lease expenditure included in Expenditure for capital assets

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

The progress on construction of the 4 libraries that were planned for 2020/21 was negatively affected by the national lockdown due to COVID-19

11. Unauthorised expenditure

11.1 Reconciliation of unauthorised expenditure

	Note	2020/21 R'000	2019/20 R'000
Opening balance		904	904
Prior period error			
As restated		904	904
Unauthorised expenditure – discovered in current year (as restated)			-
Less: Amounts approved by Parliament/Legislature with funding			-
Less: Amounts approved by Parliament/Legislature without funding and derecognised		-	-
Capital			-
Current			-
Transfers and subsidies			-
Less: Amounts recoverable	15	(904)	-
Less: Amounts written off		-	-
Closing balance		-	904
Analysis of closing balance			
Unauthorised expenditure awaiting authorisation		-	904
Unauthorised expenditure approved without funding and not derecognised			-
Total		-	904

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2021

11.2 Analysis of unauthorised expenditure awaiting authorisation per economic classification

	2020/21 R'000	2019/20 R'000
Capital	-	-
Current	-	904
Transfers and subsidies	-	-
Total	-	904

11.3 Analysis of unauthorised expenditure awaiting authorisation per type

	2020/21 R'000	2019/20 R'000
Unauthorised expenditure relating to overspending of the vote or a main division within a vote	-	904
Unauthorised expenditure incurred not in accordance with the purpose of the vote or main division	-	-
Total	-	904

11.4 Details of unauthorised expenditure – current year

Incident	Disciplinary steps taken/criminal proceedings	2020/21 R'000
Total		

11.5 Prior period error

Note

2019/20
R'000**Nature of prior period error**

Relating to 20WW/XX [affecting the opening balance]

Relating to 2019/20

Total prior period errors

12. Cash and cash equivalents

Note

	2020/21 R'000	2019/20 R'000
Consolidated Paymaster General Account	44,180	57,598
Cash receipts	-	-
Disbursements	(6,887)	(11)
Cash on hand	-	-
Investments (Domestic)	-	-
Investments (Foreign)	-	-
Total	37,293	57,587

for the year ended 31 March 2021

[illegible]

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

	Not e	Balance as at 1 April 2020	Less: Amount expensed in current year	Add or Less: Other	Add: Current Year advances	Balance as at 31 March202 1
	14	R'000	R'000	R'000	R'000	R'000
National departments						
Provincial departments						
Public entities						
Other entities						
Total						

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2021

	<i>Note</i>	Balance as at 1 April 2019	Less: Amount expensed in current year	Add or Less: Other	Add: Current Year advances	Balance as at 31 March 2020
	14	R'000	R'000	R'000	R'000	R'000
National departments						
Provincial departments						
Public entities						
Other entities						
Total						

14.2 Prepayments (Not expensed)

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

	<i>Note</i>	Balance as at 1 April 2019	Less: Amount expensed in current year	Add or Less: Other	Add: Current Year prepayments	Balance as at 31 March 2020
	14	R'000	R'000	R'000	R'000	R'000
Goods and services						
Interest and rent on land						
Transfers and subsidies						
Capital assets						
Other						
Total						

14.3 Prepayments (Expensed)

	<i>Note</i>	Amount as at 1 April 2020	Less: Received in the current year	Add or 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						
Total						

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2021

	Note	Amount as at 1 April 2019	Less: Received in the current year	Add or Less: Other	Add: Current Year prepayments	Amount as at 31 March 2020
		R'000	R'000	R'000	R'000	R'000
Goods and services						
Interest and rent on land						
Transfers and subsidies						
Capital assets						
Other						
Total						

14.4 Advances paid (Expensed)

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

	Note	Amount as at 1 April 2019	Less: Received in the current year	Add or Less: Other	Add: Current Year advances	Amount as at 31 March 2020
		R'000	R'000	R'000	R'000	R'000
National departments						
Provincial departments						
Public entities						
Other entities						
Total						

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2021

15. Receivables

		2020/21			2019/20		
		Current	Non-current	Total	Current	Non-current	Total
		R'000	R'000	R'000	R'000	R'000	R'000
Claims recoverable	Note 15.1			-	4,000	-	4,000
Trade receivables	15.2/			-			
Recoverable expenditure	15.3			-	-	-	-
Staff debt	15.4	73	1,072	1,145	123	171	294
Fruitless and wasteful expenditure	15.6	1,240					
Other receivables	15.5	10		10	55	-	55
Total		1,323	1,072	2,395	4,178	171	4,349

15.1 Claims recoverable

	Note 15 and Annex 4	2020/21 R'000	2019/20 R'000
National departments			4,000
Provincial departments			-
Foreign governments			-
Public entities			-
Private enterprises			-
Higher education institutions			-
Households and non-profit institutions			-
Local governments			-
Total		-	4,000

15.2 Trade receivables

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

15.3 Recoverable expenditure (disallowance accounts)

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

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2021

15.4 Staff debt

	<i>Note</i>	2020/21	2019/20
	15	R'000	R'000
Staff Debtors		1,145	294
Total		1,145	294

15.5 Other receivables

	<i>Note</i>	2020/21	2019/20
	15	R'000	R'000
EBT Rejection Account		-	55
Unp Rec Bas EBT Cntr Acc:Dom		1	
Sal Medical Aid :CL		9	
Total		10	55

15.6 Fruitless and wasteful expenditure

	<i>Note</i>	2020/21	2019/20
	15	R'000	R'000
Opening balance			
Less amounts recovered		-	-
Less amounts written off		-	-
Transfers from note 32 Fruitless and Wasteful Expenditure		1240	-
Interest		-	-
Total		1,240	-

15.7 Impairment of receivables

	<i>Note</i>	2020/21	2019/20
		R'000	R'000
Estimate of impairment of receivables			
Total			

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2021

16. Investments

	<i>Note</i>	2020/21 R'000	2019/20 R'000
Non-Current Shares and other equity (List investments at cost)			
Total			
Securities other than shares (List investments at cost)	<i>Annex 2A</i>		
Total			
Total non-current			
		2020/21 R'000	2019/20 R'000
Analysis of non-current investments			
Opening balance			
Additions in cash			
Disposals for cash			
Non-cash movements			
Closing balance			

16.1 Impairment of investments

	<i>Note</i>	2020/21 R'000	2019/20 R'000
Estimate of impairment of impairment			
Total			

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2021

17. Loans

	<i>Note</i>	2020/21 R'000	2019/20 R'000
Public corporations			
Higher education institutions			
Foreign governments			
Private enterprises			
Non-profit institutions			
Staff loans			
Total			
Analysis of Balance			
Opening balance			
New Issues			
Repayments			
Write-offs			
Closing balance			

17.1 Impairment of loans

	<i>Note</i>	2020/21 R'000	2019/20 R'000
Estimate of impairment of loans			
Total			

18. Voted funds to be surrendered to the Revenue Fund

	<i>Note</i>	2020/21 R'000	2019/20 R'000
Opening balance		60,172	36,033
Prior period error	18.2		
As restated		60,172	36,033
Transfer from statement of financial performance (as restated)		37,852	60,172
Add: Unauthorised expenditure for current year	11	-	-
Voted funds not requested/not received	11	-	-
Transferred to retained revenue to defray excess expenditure (PARLIAMENT/LEGISLATURES ONLY)	18.1	-	-
Paid during the year		(-60,172)	(-36,033)
Closing balance		37,852	60,172

18.1 Voted funds / (Excess expenditure) transferred to the retained funds (Parliament / Legislatures ONLY)

	<i>Note</i>	2020/21 R'000	2019/20 R'000
Opening balance	18		
Transfer from statement of financial performance			
Transfer from Departmental Revenue to defray excess expenditure	19		
Closing balance			

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2021

18.2 Prior period error

	Note	2019/20 R'000
Nature of prior period error		
Relating to 20WW/XX <i>[affecting the opening balance]</i>		
Relating to 2019/20		
Total prior period errors		

19. Departmental revenue and NRF Receipts to be surrendered to the Revenue Fund

	Note	2020/21 R'000	2019/20 R'000
Opening balance		531	31
Prior period error			
As restated	19.1	531	31
Transfer from Statement of Financial Performance (as restated)		386	2,659
Own revenue included in appropriation		-	-
Transfer from aid assistance	4		-
Transfer to voted funds to defray expenditure (Parliament/Legislatures ONLY)	18.1		-
Paid during the year		(-887)	(-2,159)
Closing balance		30	531

19.1 Prior period error

	Note	2019/20 R'000
Nature of prior period error		
Relating to 20WW/XX <i>[affecting the opening balance]</i>		
Relating to 2019/20		
Total prior period errors		

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2021

20. Bank Overdraft

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

21. Payables – current

	<i>Note</i>	2020/21 R'000	2019/20 R'000
Amounts owing to other entities		-	-
Advances received	21.1	-	-
Clearing accounts	21.2	286	55
Other payables	21.3	123	1
Total		409	56

21.1 Advances received

	<i>Note</i>	2020/21 R'000	2019/20 R'000
National departments	<i>21</i>		
Provincial departments			
Public entities			
Other institutions			
Total			

21.2 Clearing accounts

	<i>Note</i>	2020/21 R'000	2019/20 R'000
Unp/Rec BAS EBT Contr Acc:Dom	<i>21</i>	1	55
Sal: Income Tax		268	-
Sal Pension Fund CL		17	-
Total		286	55

21.3 Other payables

	<i>Note</i>	2020/21 R'000	2019/20 R'000
Other payables	<i>21</i>	123	1
Total		123	1

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2021

22. Payables – non-current

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

22.1 Advances received

	Note	2020/21 R'000	2019/20 R'000
National departments	22		
Provincial departments			
Public entities			
Other institutions			
Total			

22.2 Other payables

	Note	2020/21 R'000	2019/20 R'000
Description (Identify major categories, but list material amounts)	22		
Total			

23. Net cash flow available from operating activities

	Note	2020/21 R'000	2019/20 R'000
Net surplus/(deficit) as per Statement of Financial Performance		38,238	64,676
Add back non cash/cash movements not deemed operating activities		(23,746)	5,147
(Increase)/decrease in receivables		2,855	(95)
(Increase)/decrease in prepayments and advances		-	-
(Increase)/decrease in other current assets		904	-
Increase/(decrease) in payables – current		353	(20)
Proceeds from sale of capital assets		-	-
Proceeds from sale of investments		-	-
(Increase)/decrease in other financial assets		-	-
Expenditure on capital assets		35,046	43,615
Surrenders to Revenue Fund		(61,059)	(38,192)
Surrenders to RDP Fund/Donor		(1,845)	(161)
Voted funds not requested/not received		-	-
Own revenue included in appropriation		-	-
Other non-cash items		-	-
Net cash flow generated by operating activities		14,492	69,823

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2021

24. Reconciliation of cash and cash equivalents for cash flow purposes

	Note	2020/21 R'000	2019/20 R'000
Consolidated Paymaster General account		44,180	57,598
Fund requisition account		-	-
Cash receipts		-	-
Disbursements		(6,887)	(11)
Cash on hand		-	-
Cash with commercial banks (Local)		-	-
Cash with commercial banks (Foreign)		-	-
Total		37,293	57,587

25. Contingent liabilities and contingent assets

25.1 Contingent liabilities

		Note	2020/21 R'000	2019/20 R'000
Liable to Nature				
Motor vehicle guarantees	Employees	Annex 3A	-	-
Housing loan guarantees	Employees	Annex 3A	111	111
Other guarantees		Annex 3A	-	-
Claims against the department		Annex 3B	245	360
Intergovernmental payables (unconfirmed balances)		Annex 5	1,341	2,728
Environmental rehabilitation liability		Annex 3B	-	-
Other		Annex 3B	-	-
Total			1,697	3,199

The Labour Appeal Court (LAC) declared the salary increase for the 2020/2021 financial year unlawful and invalid. The LAC ruling has been appealed and referred to the Constitutional Court. The outcome of these cases will be determined by the court. The ruling by the Constitutional Court will confirm if the department will be obligated to pay the salary increase in dispute. Due to high degree of uncertainties in the input information on the calculation, a reliable estimate cannot be determined at reporting date. The contingent liabilities relating to Motor vehicle accident for R54 000.00 and alleged unpaid hotel services for R191,064.00. The Department is defending these cases in Court through State Attorney. The department is confident that the outcome will be favorable.

25.2 Contingent assets

		Note	2020/21 R'000	2019/20 R'000
Nature of contingent asset				
DSAC/Magula Promotions (PTY) LTD				2,744
DSAC/Vibezone			1,217	1,217
DSAC/Msimeki D			144	-
Total			1,361	3,961

The contingent asset for DSAC/Vibezone relates to alleged breach of the contract by artist to perform during the Mapungubwe Festival and DSAC/Msimeki D relates to payment of capped leave.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2021

26. Capital commitments

	Note	2020/21 R'000	2019/20 R'000
<i>Approved and Contracted (Building of Libraries and Museum.)</i>		75,632	64,648
Total		75,632	64,648

27. Accruals and payables not recognised

27.1 Accruals

		2020/21 R'000	2019/20 R'000
Listed by economic classification			
	30 Days	30+ Days	Total
Goods and services	5,318		5,318
Interest and rent on land			
Transfers and subsidies			105
Capital assets	1,323		1,323
Other			
Total	6,641	-	6,641
	Note	2020/21 R'000	2019/20 R'000
Listed by programme level			
Administration		1,927	1,146
Cultural Affairs		49	895
Library and Information Services		4,665	13,526
Sport and Recreation		-	66
Total		6,641	15,633

27.2 Payables not recognised

		2020/21 R'000	2019/20 R'000
Listed by economic classification			
	30 Days	30+ Days	Total
Goods and services	257		257
Interest and rent on land			
Transfers and subsidies			2,949
Capital assets	889		889
Other			34
Total	1,146	1,146	11,669
	Note	2020/21 R'000	2019/20 R'000
Listed by programme level			
Administration		76	7,216
Cultural Affairs		67	843
Library and information Services		989	3,334
Sport and Recreation		14	276
Total		1,146	11,669

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2021

	Note	2020/21 R'000	2019/20 R'000
Included in the above totals are the following:			
Confirmed balances with other departments	Annex 5	1,341	-
Confirmed balances with other government entities	Annex 5	-	-
Total		1,341	-

28. Employee benefits

	Note	2020/21 R'000	2019/20 R'000
Leave entitlement		16,023	11,839
Service bonus		4,577	4,693
Performance awards		803	2,361
Capped leave		9,332	10,639
Other		1,221	813
Total		31,956	30,345

At this stage the department is not able to reliably measure the long-term portion of the long service awards. The department has paid Acting allowance amounting to R23 255.75

29. Lease commitments**29.1 Operating leases**

	Specialised military equipment R'000	Land R'000	Buildings and other fixed structures R'000	Machinery and equipment R'000	Total R'000
2020/21					
Not later than 1 year			35,379		35,379
Later than 1 year and not later than 5 years			172,179		172,179
Later than five years			132,266		132,266
Total lease commitments			339,824		339,824
2019/20					
Not later than 1 year			32,759		32,759
Later than 1 year and not later than 5 years			159,425		159,425
Later than five years			180,399		180,399
Total lease commitments			372,583		372,583

The Department has a lease contract with Alpha Veta Entertainment. The lease commenced with rental of R2.1 million per month plus VAT. Thereafter the rental shall escalate with the escalation rate of 8% on each adjusted date. During the duration of the lease the tenant will have the first option to purchase the property for amount to be agreed upon between the Tenant and Landlord. The purchase prices to be calculated on, not less than 6% return on the purchaser's investment based on the gross income for the year during which year the option is exercised. The Department shall have the right to exercise the Option to purchase at any time during the duration of the lease and the Landlord shall not have any right whatsoever to refuse to sell.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2021

There are restriction imposed on the Department as per lease agreement maintenance and repairs of the building under paragraph 10.1-10.6.9. Whilst the lease agreement provides for sub-leasing with the prior consent of the Landlord, the Department has not subleased the building, but it is sharing the Office Space with Limpopo Department of Social Development. Please refer to Related Party Transactions (Note 33). Furthermore, the Department cannot interfere or overload the electrical installations and air-conditioning system among other restrictions.

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

29.2 Finance leases **

	Specialised military equipment R'000	Land R'000	Buildings and other fixed structures R'000	Machinery and equipment R'000	Total R'000
2020/21					
Not later than 1 year				128	128
Later than 1 year and not later than 5 years				-	-
Later than five years				-	-
Total lease commitments				128	128
2019/20					
Not later than 1 year				244	244
Later than 1 year and not later than 5 years				128	128
Later than five years				-	-
Total lease commitments				372	372

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

The finance leasing arrangement relates to photocopy machines. The leases are mainly for three (3) years with no escalation clauses.

The are no lease assets that are sub-leased.

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

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2021

29.3 Operating lease future revenue**

2020/21	Specialised military equipment R'000	Land R'000	Buildings and other fixed structures R'000	Machinery and equipment R'000	Total 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					
2019/20	Specialised military equipment R'000	Land R'000	Buildings and other fixed structures R'000	Machinery and equipment R'000	Total 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					

30. Accrued departmental revenue

	Note	2020/21 R'000	2019/20 R'000
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			
Other			
Total			

30.1 Analysis of accrued departmental revenue

	Note	2020/21 R'000	2019/20 R'000
Opening balance			
Less: amounts received			
Less: services received in lieu of cash			
Add: amounts recorded			
Less: amounts written-off/reversed as irrecoverable			
Less: amounts transferred to receivables for recovery			
Other (<i>Specify</i>)			
Closing balance			

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2021

30.2 Accrued department revenue written off

<i>Note</i>	2020/21 R'000	2019/20 R'000

Nature of losses**Total****30.3 Impairment of accrued departmental revenue**

<i>Note</i>	2020/21 R'000	2019/20 R'000

Estimate of impairment of accrued departmental revenue

Total**31. Irregular expenditure****31.1 Reconciliation of irregular expenditure**

<i>Note</i>	2020/21 R'000	2019/20 R'000

Opening balance

Prior period error

As restated

Add: Irregular expenditure – relating to prior year

Add: Irregular expenditure – relating to current year

Less: Prior year amounts condoned

Less: Current year amounts condoned

Less: Prior year amounts not condoned and removed

Less: Current year amounts not condoned and removed

Less: Amounts recoverable (current and prior year)

Less: Amounts written off

Closing balance**Analysis of closing balance**

Current year

Prior years

Total

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2021

31.2 Details of current and prior year irregular expenditure – added current year (under determination and investigation)

Incident	Disciplinary steps taken/criminal proceedings	2020/21 R'000
Irregular expenditure incurred in relation to Mapungubwe Arts Festival	The matter has been referred to State Attorney for recovery process	2,949
Mandela Day Celebration Day	The matter has been referred to State Attorney for recovery process	1,448
Total		4,397

31.3 Details of irregular expenditure condoned

Incident	Condoned by (relevant authority)	2020/21 R'000
Procuring of photocopiers out of contract	Provincial Treasury	5,200
Appointment of company with restricted Director	Provincial Treasury	398
Additional Scope of 10 Librarians	Provincial Treasury	16,853
Total		22,451

31.4 Details of irregular expenditure recoverable (not condoned)

Incident	2020/21 R'000
Total	

31.5 Details of irregular expenditure removed - (not condoned)

Incident	Not condoned by (relevant authority)	2020/21 R'000
Total		

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2021

31.6	Details of irregular expenditures written off (irrecoverable) Incident	2020/21
		R'000
	Total	
31.7	Details of irregular expenditures under assessment (not included in the main note) Incident	2020/21
		R'000
	Total	
31.8	Prior period error	
	Note	2019/20
		R'000
	Nature of prior period error Relating to 20WW/XX <i>[affecting the opening balance]</i>	
	Relating to 2019/20	
	Total prior period errors	
31.9	Details of the non-compliance where an institution is involved in an inter-institutional arrangement Incident	2020/21
		R'000
	Total	

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2021

32. Fruitless and wasteful expenditure**32.1 Reconciliation of fruitless and wasteful expenditure**

	Note	2020/21 R'000	2019/20 R'000
Opening balance		1,240	2,707
Prior period error			-
As restated		1,240	2,707
Fruitless and wasteful expenditure – relating to prior year	32.2	1,448	-
Fruitless and wasteful expenditure – relating to current year	32.2	953	-
Less: Amounts recoverable	15.6	(1,240)	(4)
Less: Amounts written off	32.4		(1,463)
Closing balance		2,401	1,240

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	2020/21 R'000
Mapungubwe Arts Festival	The matter has been referred to State Attorney for recovery process	953
Mandela Day Celebration 2011/12	The matter has been referred to State Attorney for recovery process	1,448
Total		2,401

32.3 Details of fruitless and wasteful expenditure recoverable Incident

	2020/21 R'000
The amount has been transferred to debts	1,240
Total	1,240

32.4 Details of fruitless and wasteful expenditure written off Incident

	2020/21 R'000
Total	

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2021

32.5 Prior period error

	<i>Note</i>	2019/20 R'000
Nature of prior period error		
Relating to 20WW/XX <i>[affecting the opening balance]</i>		
Relating to 2019/20		
Total prior period errors		

32.6 Details of fruitless and wasteful expenditures under assessment (not included in the main note)

Incident	2020/21 R'000
Total	

33. Related party transactions

Revenue received	<i>Note</i>	2020/21 R'000	2019/20 R'000
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	<i>Note</i>	2020/21 R'000	2019/20 R'000
Compensation of employees			

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2021

In kind goods and services provided/received

Provincial Treasury- Shared Audit Committee Services	291	467
Provincial Treasury- Provides Internal Audit services	4,201	2,353
Department of Social Development- Sharing the Office Accommodation	19,930	18,419
Non-Statutory Agency-Assisting department to render services	4,862	11,775
Total	29,284	33,014

The Department relates to all other departments in the province as they are governed by the same legislature. Department of Education provides interrelated activities on School Sports, Department of Public Works, Roads, and Infrastructure provides support on infrastructure and district office accommodation and all other department as we are governed by same legislations. Statutory bodies are Library Board, Language Committee, Geographical Names Committee, Limpopo Heritage Resource Council, Moral Regeneration Movement, Limpopo Sport Academy and Limpopo Sport Council. The Department of Sport, Arts and Culture is sharing security services, sewerage, maintenance of property, water, and electricity with Department of Social development.

34. Key management personnel

	No. of Individuals	2020/21 R'000	2019/20 R'000
Political office bearers (provide detail below)	1	1,978	1,978
Officials:			
Level 15 and 16	1	1,732	1,097
Level 14 (incl CFO if; lower	4	3,002	2,695
SMS and other	4	-	4,310
Family members of key management personnel			
Total		6,712	10,080

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2021

Key management personnel (Parliament/Legislatures)

	No. of Individuals	2020/21 R'000	2019/20 R'000
Speaker to Parliament / the Legislature			
Deputy Speaker			
Secretary to Parliament / the Legislature			
Deputy Secretary			
Chief Financial Officer			
Legal Advisor			
Other			
Total			

35. Public Private Partnership

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

Concession fee received

Base fee received		
Variable fee received		
Other fees received (Specify)		

Unitary fee paid

Fixed component		
Indexed component		

Analysis of indexed component

Compensation of employees		
Goods and services (excluding lease payments)		
Operating leases		
Interest		

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2021

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

36. Impairment (other than receivables, accrued departmental revenue, loans and investments)*Note***2020/21****2019/20****R'000****R'000**

Please specify

Total

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2021

37. Provisions

	Note	2020/21	2019/20
		R'000	R'000
Retention in Libraries and Theatre		4,839	2,478
State Attorney representing the department		718	
Total		5,557	2,478

37.1 Reconciliation of movement in provisions – 2020/21

	Retention R'000	Provision 2 R'000	Provision 3 R'000	Total provisions R'000
Opening balance	2,478	-	-	2,478
Increase in provision	2,361	-	-	2,361
Settlement of provision	718	-	-	718
Unused amount reversed		-	-	
Reimbursement expected from third party		-	-	
Change in provision due to change in estimation of inputs		-	-	
Closing balance	5,557	-	-	5,557

Reconciliation of movement in provisions – 2019/20

	Retention R'000	Provision 2 R'000	Provision 3 R'000	Total provisions R'000
Opening balance	1,948	-	-	1,948
Increase in provision	530	-	-	530
Settlement of provision		-	-	
Unused amount reversed		-	-	
Reimbursement expected from third party		-	-	
Change in provision due to change in estimation of inputs		-	-	
Closing balance	2,478	-	-	2,478

The provision relates to two categories. Retention held on infrastructural projects amounting to R4.395 million. These amounts will be paid over upon completion of the infrastructure projects after the defects liability period of twelve months has lapsed and related conditions 2) the second provision relates to the anticipated costs of action and legal fees in relation to the 2017/2018 Maphungubwe Arts, Culture and Heritage Festival legal matter. The payment will be effected once State Attorney furnishes the Department with invoice.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2021

38. Non-adjusting events after reporting date

	2020/21
Nature of event	R'000
Include an estimate of the financial effect of the subsequent non-adjusting events or a statement that such an estimate cannot be made.	-
Total	-

39. Movable Tangible Capital Assets

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

	Opening balance R'000	Value adjustments R'000	Additions R'000	Disposals R'000	Closing Balance R'000
HERITAGE ASSETS	797	-	-	-	797
Heritage assets	797	-	-	-	797
MACHINERY AND EQUIPMENT	90,816	-	2,581	1,798	91,599
Transport assets	9,952	-	774	-	10,726
Computer equipment	45,001	-	327	1,308	44,020
Furniture and office equipment	16,930	-	964	360	17,534
Other machinery and equipment	18,932	-	516	130	19,318
SPECIALISED MILITARY ASSETS					
Specialised military assets					
BIOLOGICAL ASSETS	21	6	2	4	25
Biological assets	21	6	2	4	25
TOTAL MOVABLE TANGIBLE CAPITAL ASSETS	91,634	6	2,583	1,802	92,421

Movable Tangible Capital Assets under investigation

	Number	Value R'000
Included in the above total of the movable tangible capital assets per the asset register are assets that are under investigation:		
Heritage assets		
Machinery and equipment	143	1,844
Specialised military assets		
Biological assets	2	1

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2021

39.1 Additions

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

	Cash*	Non-cash**	(Capital Work in Progress current costs and finance lease payments)	Received current, not paid (Paid current year, received prior year)	Total
	R'000	R'000	R'000	R'000	R'000
HERITAGE ASSETS					
Heritage assets	-	-	-	-	-
MACHINERY AND EQUIPMENT	2,149	-	-	432	2,581
Transport assets	774	-	-		774
Computer equipment	82	-	-	245	327
Furniture and office equipment	964	-	-		964
Other machinery and equipment	329	-	-	187	516
SPECIALISED MILITARY ASSETS	-	-	-	-	-
Specialised military assets	-	-	-	-	-
BIOLOGICAL ASSETS	-	2	-	-	2
Biological assets	-	2	-	-	2
TOTAL ADDITIONS TO MOVABLE TANGIBLE CAPITAL ASSETS	2,149	2	-	432	2,583

39.2 Disposals

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

	Sold for cash	Non-cash disposal	Total disposals	Cash Received Actual
	R'000	R'000	R'000	R'000
HERITAGE ASSETS				
Heritage assets	-	-	-	-
MACHINERY AND EQUIPMENT		1,798	1,798	
Transport assets		-	-	-
Computer equipment		1,308	1,308	-
Furniture and office equipment		360	360	-
Other machinery and equipment		130	130	-

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2021

SPECIALISED MILITARY ASSETS

Specialised military assets			

BIOLOGICAL ASSETS

Biological assets	4	4	

TOTAL DISPOSAL OF MOVABLE TANGIBLE CAPITAL ASSETS

1,802 1,802

39.3 Movement for 2019/20**MOVEMENT IN TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2020**

	Opening balance R'000	Prior period error R'000	Additions R'000	Disposals R'000	Closing Balance R'000
HERITAGE ASSETS	797	-	-	-	797
Heritage assets	797	-	-	-	797
MACHINERY AND EQUIPMENT	85,705	24	6,944	1,857	90,816
Transport assets	9,952	-	-	-	9,952
Computer equipment	41,040	13	5,626	1,678	45,001
Furniture and office equipment	15,907	(-9)	1,195	163	16,930
Other machinery and equipment	18,806	19	123	16	18,932
SPECIALISED MILITARY ASSETS					
Specialised military assets	-	-	-	-	-
BIOLOGICAL ASSETS	15	-	8	2	21
Biological assets	15	-	8	2	21
TOTAL MOVABLE TANGIBLE CAPITAL ASSETS	86,517	24	6,952	1,859	91,634

39.3.1 Prior period error

Note

2019/20
R'000**Nature of prior period error**

Relating to 2019/20 [affecting the opening balance]

24

Asset not included in the register

24

Relating to 2019/20

24

Total prior period errors

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2021

39.4 Minor assets

MOVEMENT IN MINOR ASSETS PER THE ASSET REGISTER FOR THE YEAR ENDED AS AT 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				161,656		161,656
Value adjustments						
Additions				3,478		3,478
Disposals				819		819
TOTAL MINOR ASSETS				164,315		164,315

	Specialised military assets	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Total
Number of R1 minor assets				43,392		43,392
Number of minor assets at cost				1,017,225		1,017,225
TOTAL NUMBER OF MINOR ASSETS				1,060,617		1,060,617

Minor Capital Assets under investigation

	Number	Value R'000
Included in the above total of the minor capital assets per the asset register are assets that are under investigation:		
Specialised military assets		
Intangible assets		
Heritage assets		
Machinery and equipment	279	329
Biological assets		

Assets under Investigation consists of assets that could not be verified and those that are currently being investigated by Risk Management. Asset management is following up on all unverified assets.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2021

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

	Specialised military assets R'000	Intangible assets R'000	Heritage assets R'000	Machinery and equipment R'000	Biological assets R'000	Total R'000
Opening balance				164,108		164,108
Prior period error				5,779		5,779
Additions				2,431		2,431
Disposals				10,663		10,663
TOTAL MINOR ASSETS				161,656		161,656
	Specialised military assets	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Total
Number of R1 minor assets				58,992		58,992
Number of minor assets at cost				902,719		902,719
TOTAL NUMBER OF MINOR ASSETS				961,711		961,711

39.4.1 Prior period error

	Note	2019/20 R'000
Nature of prior period error		
Relating to 2019/20 <i>[affecting the opening balance]</i>		5,779
Fair valuation of existing assets		5,779
Relating to 2019/20		
Total prior period errors		5,779

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2021

39.5 Movable assets written off

MOVABLE ASSETS WRITTEN OFF FOR THE YEAR ENDED AS AT 31 MARCH 2021

	Specialised military assets R'000	Intangible assets R'000	Heritage assets R'000	Machinery and equipment R'000	Biological assets R'000	Total R'000
Assets written off				2,617		2,617
TOTAL MOVABLE ASSETS WRITTEN OFF				2,617		2,617

MOVABLE ASSETS WRITTEN OFF FOR THE YEAR ENDED AS AT 31 MARCH 2020

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

39.6 S42 Movable capital assets

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

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

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

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

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

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

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2021

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

Specialised military assets R'000	Intangible assets R'000	Heritage assets R'000	Machinery and equipment R'000	Biological assets R'000	Total R'000

No. of Assets
Value of the
assets (R'000)

40. Intangible Capital Assets

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

	Opening balance R'000	Value adjustments R'000	Additions R'000	Disposals R'000	Closing Balance R'000
SOFTWARE	114		212	-	326
MASTHEADS AND PUBLISHING TITLES	-		-	-	-
PATENTS, LICENCES, COPYRIGHT, BRAND NAMES, TRADEMARKS	-		-	-	-
RECIPES, FORMULAE, PROTOTYPES, DESIGNS, MODELS	-		-	-	-
SERVICES AND OPERATING RIGHTS	-		-	-	-
TOTAL INTANGIBLE CAPITAL ASSETS	114		212	-	326

Intangible Capital Assets under investigation

Number
Value
R'000

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

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

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2021

40.1 Additions

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

	Cash	Non-Cash	(Develop- ment work in progress – current costs)	Received current year, not paid (Paid current year, received prior year) R'000	Total
	R'000	R'000	R'000	R'000	R'000
SOFTWARE	30			182	212
MASTHEADS AND PUBLISHING TITLES	-	-	-	-	-
PATENTS, LICENCES, COPYRIGHT, BRAND NAMES, TRADEMARKS	-	-	-	-	-
RECIPES, FORMULAE, PROTOTYPES, DESIGNS, MODELS	-	-	-	-	-
SERVICES AND OPERATING RIGHTS	-	-	-	-	-
TOTAL ADDITIONS TO INTANGIBLE CAPITAL ASSETS	30			182	212

40.2 Disposals

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

	Sold for cash	Non-cash disposal	Total disposals	Cash Received Actual R'000
	R'000	R'000	R'000	R'000
SOFTWARE				
MASTHEADS AND PUBLISHING TITLES				
PATENTS, LICENCES, COPYRIGHT, BRAND NAMES, TRADEMARKS				
RECIPES, FORMULAE, PROTOTYPES, DESIGNS, MODELS				

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2021

SERVICES AND OPERATING
RIGHTSTOTAL DISPOSALS OF
INTANGIBLE CAPITAL ASSETS

40.3 Movement for 2019/20

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

	Opening balance	Prior period error	Additions	Disposals	Closing Balance
	R'000	R'000	R'000	R'000	R'000
SOFTWARE	534	(420)	-	-	114
MASTHEADS AND PUBLISHING TITLES	-	-	-	-	-
PATENTS, LICENCES, COPYRIGHT, BRAND NAMES, TRADEMARKS	-	-	-	-	-
RECIPES, FORMULAE, PROTOTYPES, DESIGNS, MODELS	-	-	-	-	-
SERVICES AND OPERATING RIGHTS	-	-	-	-	-
TOTAL INTANGIBLE CAPITAL ASSETS	534	(420)	-	-	114

40.3.1 Prior period error

Note

2019/20
R'000

Nature of prior period error

Relating to 2017/18 *[affecting the opening balance]*Intangible assets is overstatement (Replaced
Software)Intangible assets is understatement (Unrecorded
Software)

Relating to 2019/20

Total prior period errors

420

(420)

(420)

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2021

41. Immovable Tangible Capital Assets

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

	Opening balance R'000	Value adjustments	Additions R'000	Disposals R'000	Closing Balance R'000
BUILDINGS AND OTHER FIXED STRUCTURES	220,099	-	1,410	-	221,509
Dwellings	-		-	-	-
Non-residential buildings	190,108		1,410	-	191,518
Other fixed structures	29,991		-	-	29,991
HERITAGE ASSETS	2,289		-	-	2,289
Heritage assets	2,289		-	-	2,289
LAND AND SUBSOIL ASSETS	-	-	-	-	-
Land	-		-	-	-
Mineral and similar non- regenerative resources	-		-	-	-
TOTAL IMMOVABLE TANGIBLE CAPITAL ASSETS	222,388	-	1,410	-	223,798

Immovable Tangible Capital Assets under investigation

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

41.1 Additions

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

	Cash R'000	Non-cash R'000	(Capital Work in Progress current costs and finance lease payments) R'000	Received current, not paid (Paid current year, received prior year) R'000	Total R'000
BUILDING AND OTHER FIXED STRUCTURES	32,844	-	(31,434)	-	1,410
Dwellings					
Non-residential buildings	32,844		(31,434)		1,410
Other fixed structures					

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2021

HERITAGE ASSETS

Heritage assets

-	-	-	-	-
-	-	-	-	-

LAND AND SUBSOIL ASSETS

Land

Mineral and similar non-regenerative resources

TOTAL ADDITIONS TO IMMOVABLE TANGIBLE CAPITAL ASSETS

32,844	-	(31,434)	-	1,410

41.2 Disposals**DISPOSALS OF IMMOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2021**

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

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2021

41.3 Movement for 2019/20

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

	Opening balance	Prior period error	Additions	Disposals	Closing Balance
	R'000	R'000	R'000	R'000	R'000
BUILDINGS AND OTHER FIXED STRUCTURES	248,398	-	4,816	33,115	220,099
Dwellings	-	-	-	-	-
Non-residential buildings	218,407	-	4,816	33,115	190,108
Other fixed structures	29,991	-	-	-	29,991
HERITAGE ASSETS	1,808	-	481	-	2,289
Heritage assets	1,808	-	481	-	2,289
LAND AND SUBSOIL ASSETS					
Land	-	-	-	-	-
Mineral and similar non- regenerative resources	-	-	-	-	-
TOTAL IMMOVABLE TANGIBLE CAPITAL ASSETS	250,206	-	5,297	33,115	222,388

41.3.1 Prior period error

Note

2019/20
R'000

Nature of prior period error

Relating to 20WW/XX [affecting the opening
balance]

Relating to 2019/20

Total prior period errors

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2021

41.4 Capital Work-in-progress

CAPITAL WORK-IN-PROGRESS AS AT 31 MARCH 2021

	Opening balance 1 April 2020	Current Year WIP	Ready for use (Assets to the AR) / Contracts terminated	Closing balance 31 March 2021
<i>Note</i> <i>Annexure 7</i>	R'000	R'000	R'000	R'000
Heritage assets	-	-	-	-
Buildings and other fixed structures	41,038	32,844	1,411	72,471
Machinery and equipment	-	-	-	-
Specialised military assets	-	-	-	-
Intangible assets	-	-	-	-
TOTAL	41,038	32,844	1,411	72,471

	Number of projects		2020/21
Age analysis on ongoing projects	Planned, Construction not started	Planned, Construction started	Total R'000
0 to 1 Year	4		
1 to 3 Years		5	72,495
3 to 5 Years			
Longer than 5 Years			
Total	4	5	72,495

Payables not recognised relating to Capital WIP

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

<i>Note</i>	2020/21 R'000	2019/20 R'000
	279	3,695
Total	279	3,695

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2021

CAPITAL WORK-IN-PROGRESS AS AT 31 MARCH 2020

	Opening balance 1 April 2019 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 2020 R'000
<i>Note Annexure 7</i>					
Heritage assets	300	-	181	481	-
Buildings and other fixed structures	6,737	-	34,301	-	41,038
Machinery and equipment	-	-	-	-	-
Specialised military assets	-	-	-	-	-
Intangible assets	-	-	-	-	-
TOTAL	7,037	-	34,482	481	41,038

	Number of projects		2019/20
	Planned, Construction not started	Planned, Construction started	Total R'000
Age analysis on ongoing projects			
0 to 1 Year	4	1	1,980
1 to 3 Years	-	4	39,058
3 to 5 Years	-	-	-
Longer than 5 Years	-	-	-
Total	4	5	41,038

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2021

41.5 Immovable assets written off

IMMOVABLE ASSETS WRITTEN OFF FOR THE YEAR ENDED AS AT 31 MARCH 2021

	Buildings and other fixed structures R'000	Heritage assets R'000	Land and subsoil assets R'000	Total R'000

Assets written
off

**TOTAL
IMMOVABLE
ASSETS
WRITTEN OFF**

IMMOVABLE ASSETS WRITTEN OFF FOR THE YEAR ENDED AS AT 31 MARCH 2020

	Buildings and other fixed structures R'000	Heritage assets R'000	Land and subsoil assets R'000	Total R'000

Assets written
off

**TOTAL
IMMOVABLE
ASSETS
WRITTEN OFF**

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2021

41.6 S42 Immovable assets

Assets to be transferred in terms of S42 of the PFMA – 2020/21

	Number of assets	Value of assets R'000
BUILDINGS AND OTHER FIXED STRUCTURES	23	191,519
Dwellings		
Non-residential buildings	23	191,519
Other fixed structures		
HERITAGE ASSETS		
Heritage assets		
LAND AND SUBSOIL ASSETS		
Land		
Mineral and similar non- regenerative resources		
TOTAL	23	191,519

Assets to be transferred in terms of S42 of the PFMA – 2019/20

	Number of assets	Value of assets R'000
BUILDINGS AND OTHER FIXED STRUCTURES	30	191,336
Dwellings	-	-
Non-residential buildings	20	190,108
Other fixed structures	10	1,228
HERITAGE ASSETS	-	-
Heritage assets	-	-
LAND AND SUBSOIL ASSETS	-	-
Land	-	-
Mineral and similar non- regenerative resources	-	-
TOTAL	30	191,336

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2021

41.7 Immovable assets (additional information)

		<i>Note</i>	2020/21	2019/20
a) Unsurveyed land	Estimated completion date	<i>Annexure 9</i>	Area	Area
b) Properties deemed vested		<i>Annexure 9</i>	Number	Number
Land parcels				
Facilities				
Schools				
Clinics				
Hospitals				
Office buildings				
Dwellings				
Storage facilities				
Other				
c) Facilities on unsurveyed land	Duration of use	<i>Annexure 9</i>	Number	Number
Schools				
Clinics				
Hospitals				
Office buildings				
Dwellings				
Storage facilities				
Other				
d) Facilities on right to use land	Duration of use	<i>Annexure 9</i>	Number	Number
Schools				
Clinics				
Hospitals				
Office buildings				
Dwellings				
Storage facilities				
Other				
e) Agreement of custodianship		<i>Annexure 9</i>	Number	Number
Land parcels				
Facilities				
Schools				
Clinics				
Hospitals				
Office buildings				
Dwellings				
Storage facilities				
Other				

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2021

42. Principal-agent arrangements

42.1 Department acting as the principal

	2020/21	2019/20
	R'000	R'000
Include a list of the entities acting as agents for the department, the fee paid as compensation to the agent and any other transactions undertaken		
Independent Development Trust (IDT) Building Libraries	4,109	486
Total	4,109	486

The Department has a principal - agent relationship with the Independent Development Agency for the construction, upgrading and maintenance of library buildings. The Department is the custodian of delivery of library infrastructure projects and its budget. Management fees are paid to the agent for the performance of the work and the Department benefits by receiving infrastructure projects in the area of Library Services. Service Delivery Agreement (SDA) has been concluded which will govern the intergovernmental relationship between IDT, LDSAC, and Limpopo Department of Public Works. The SDA spells out the following:

- ☐ *roles and responsibility of each party,*
 - ☐ *service delivery standards.*
- All projects will only be implemented upon receipt of:*
- ☐ *Instruction letter to proceed and confirmation of the budget,*
 - ☐ *Projects site clearance certificate and/or*
 - ☐ *Permission to occupy and build (where applicable)*
 - ☐ *Management fees will be calculated in accordance with the National Treasury Instruction 04 of 2014/15*
 - ☐ *LDSAC shall ensure timeous approval and signing off of all the plans, reports and drawings necessary for the implementation of the programme, and*
 - ☐ *The termination date of the SDA shall be the 31 March 2021.*

According to the SDA Independent Development Agency is appointed to assist the Department with the programme management of infrastructure projects. The infrastructure budget for 2020/21 was R57.239 million

Paragraph 6 provides for conditions of termination of the SDA. Should the Principal-agent arrangement be terminated the Department shall: -

- ☐ *Immediately assume the IDTs rights and obligations in the programme execution,*
- ☐ *Be liable for the payment of the programme creditor's invoices for services rendered up until the date of termination,*
- ☐ *Immediately take over the implementation of the project,*
- ☐ *Be liable for the IDT's Management fees up and until the date of termination.*

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2021

42.2 Department acting as the agent

42.2.1 Revenue received for agency activities

2020/21 2019/20

R'000 R'000

Include a list of the entities for which the department acts as an agent and the amounts received for these agency duties

Total		

42.2.2 Reconciliation of funds and disbursements – 2020/21

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

Total		

Reconciliation of funds and disbursements – 2019/20

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

Total		

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

Receivables

Name of principal entity	Opening balance 1 Apr 2020 R'000	Revenue principal is entitled to R'000	Less: Write-offs/settlements/waivers R'000	Cash received on behalf of principal R'000	Closing Balance 31 Mar2021 R'000

Total					

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2021

Payables

Name of principal entity	Opening balance 1 Apr 2020 R'000	Expenses incurred on behalf of the principal R'000	Cash paid on behalf of the principal R'000	Closing Balance 31 Mar 2021 R'000
Total				

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

Receivables

Name of principal entity	Opening balance 1 Apr 2019 R'000	Revenue principal is entitled to R'000	Less: Write-offs/settlements/waivers R'000	Cash received on behalf of principal R'000	Closing Balance 31 Mar 2020 R'000
Total					

Payables

Name of principal entity	Opening balance 1 Apr 2019 R'000	Expenses incurred on behalf of the principal R'000	Cash paid on behalf of the principal R'000	Closing Balance 31 mar 2020 R'000
Total				

43. Changes in accounting estimates

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 R'000	Value derived using amended estimate R'000	R-value impact of change in estimate R'000

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

Line item 1 affected by the change
Line item 2 affected by the change
Line item 3 affected by the change
Line item 4 affected by the change
Line item 5 affected by the change

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2021

	Value derived using the original estimate R'000	Value derived using amended estimate R'000	R-value impact of change in estimate R'000
<i>Accounting estimate change 2: Provide a description of the change in estimate</i>			
Line item 1 affected by the change			
Line item 2 affected by the change			
Line item 3 affected by the change			
Line item 4 affected by the change			
Line item 5 affected by the change			

	Value derived using the original estimate R'000	Value derived using amended estimate R'000	R-value impact of change in estimate R'000
<i>Accounting estimate change 3: Provide a description of the change in estimate</i>			
Line item 1 affected by the change			
Line item 2 affected by the change			
Line item 3 affected by the change			
Line item 4 affected by the change			
Line item 5 affected by the change			

44. Prior period errors

Correction of prior period errors

Note	Amount before error correction 2019/20 R'000	Prior period error 2019/20 R'000	Restated Amount 2019/20 R'000

Revenue: (E.g. Annual appropriation, Departmental revenue, Aid assistance, etc.)

Line item 1 affected by the change

Line item 2 affected by the change

Line item 3 affected by the change

Net effect

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2021

	Note	Amount before error correction 2019/20 R'000	Prior period error 2019/20 R'000	Restated Amount 2019/20 R'000
Expenditure: (E.g. Compensation of employees, Goods and services, Tangible capital assets, etc.)				
<i>Compensation of employees</i>				
Compensate/Circumstantial	5	8,816	(8,634)	182
Other non-pensionable allowance		25,505	8634	34,139
<i>Good and Services</i>				
Administrative fees	6	7,423	(7,419)	4
Infrastructure planning			7,419	7,419
Net effect		41,744	-	41,744

The above prior period were identified by management and some during the audit process. Corrections were deemed necessary to enhance fair presentation.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2021

	Note	Amount bef error correction 2019/20	Prior period error 2019/20	Restated Amount 2019/20
		R'000	R'000	R'000
Assets: (E.g. Receivables, Investments, Accrued departmental revenue, Movable tangible capital assets, etc.)				
Computer equipment		44,988	13	45,001
Furniture and office equipment		16,939	(9)	16,930
Other machinery and equipment		18,913	19	18,932
Tangible Assets (Unrecorded from prior years) 39.4				
Machinery and equipment		155,876	5,779	161,655
Intangible Assets (Softwares)		534	(420)	114
Immovable assets (Payables not recognised relating to Capital WIP)		-	3,695	3,695
Net effect		237,250	9,078	246,328

	Note	Amount bef error correction 2019/20	Prior period error 2019/20	Restated Amount 2019/20
		R'000	R'000	R'000
Liabilities: (E.g. Payables current, Voted funds to be surrendered, Commitments, Provisions, etc.)				
Claims against the department	25	8,953	(8,593)	360
Payables(Transfer and Subsidies)	27	8,720	2,949	11,669
Capital Commitment	26	77,390	(12,742)	64,648
Net effect		95,063	(18,386)	76,677

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2021

	Note	Amount bef error correction 2019/20 R'000	Prior period error 2019/20 R'000	Restated Amount 2019/20 R'000
Other: (E.g. Irregular expenditure, Fruitless and wasteful expenditure, etc.)				
Related Party Transactions	33	15,672	2,747	18,419
Net effect		15,672	2,747	18,419

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2021

45. Inventories**45.1 Inventories for the year ended 31 March 2021**

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

	Clothing and Material R'000	Farming Supplies R'000	Fuel Oil and Gas R'000	Material and Supplies R'000	TOTAL R'000
Opening balance	78				78
Add: Additions/Purchases – Cash	5,411	29		7,585	13,025
Add: Additions - Non-cash					
(Less): Disposals					
(Less): Issues	(5,444)	(29)		(7,585)	(13,058)
Add/(Less): Received current, not paid (Paid current year, received prior year)					
Add/(Less): Adjustments					
Closing balance	45	-	-	-	45

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2021

Inventories for the year ended 31 March 2020

Opening balance

Add/(Less): Adjustments to prior year balances

Add: Additions/Purchases – Cash

Add: Additions - Non-cash

(Less): Disposals

(Less): Issues

Add/(Less): Received current, not paid

(Paid current year, received prior year)

Add/(Less): Adjustments

Closing balance

	Clothing and Material R'000	Farming Supplies R'000	Fuel Oil and Gas R'000	Material and Supplies R'000	TOTAL R'000
Opening balance	364	-	-	-	364
Add: Additions/Purchases – Cash	6,985	38	-	5,977	13,000
Add: Additions - Non-cash	-	-	-	-	-
(Less): Disposals	-	-	-	-	-
(Less): Issues	(7,279)	(38)	-	(5,977)	(13,294)
Add/(Less): Received current, not paid (Paid current year, received prior year)	-	-	-	-	-
Add/(Less): Adjustments	8	-	-	-	8
Closing balance	78	-	-	-	78

45.2 Land parcels held for human settlement

Opening balance

Add/(Less): Adjustments to prior year balances

Add: Additions/Purchases – Cash

Add: Additions - Non-cash

(Less): Disposals

(Less): Issues

Add/(Less): Received current, not paid

(Paid current year, received prior year)

Add/(Less): Adjustments

Closing balance

Note

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

Anx 6

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2021

45.3 Work in progress

Work in progress for the year ended 31 March 2021

	Opening balance R'000	Additions during year R'000	(Ready for use/suspended) R'000	Closing balance R'000
Clearing				
Infrastructure				
Structure of houses				
Adjustments				
Total				

Accruals/Payables not recognised

Certificates/Invoices received not paid:

	2020/21 R'000	2019/20 R'000
Clearing		
Infrastructure		
Structure of houses		
Total		

	Quantity	2020/21 R'000	Quantity	2019/20 R'000
45.4 Houses ready for use				
Houses ready for use				
Opening balance				
Add/(Less): Adjustment to prior year balances				
Add: Ready for use in current year				
Less: Issued to beneficiaries				
Add/(Less): Adjustments				
Closing balance				

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2021

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 R'000	Functions (transferred) / received Dept name (Specify) R'000	Functions (transferred) / received Dept name (Specify) R'000	Functions (transferred) / received Dept name (Specify) R'000	Balance after transfer date R'000
ASSETS					
Current Assets					
Unauthorised expenditure					
Cash and cash equivalents					
Other financial assets					
Prepayments and advances					
Receivables					
Loans					
Aid assistance prepayments					
Aid assistance receivable					
Non-Current Assets					
Investments					
Receivables					
Loans					
Other financial assets					
TOTAL ASSETS					

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2021

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

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2021

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

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

46.2 Mergers

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

for the year ended 31 March 2021

ASSETS

- Unauthorised expenditure
- Cash and cash equivalents
- Other financial assets
- Prepayments and advances
- Receivables
- Loans
- Aid assistance prepayments
- Aid assistance receivable

- Investments
- Receivables
- Loans
- Other financial assets

LIABILITIES

Voted funds to be surrendered to the Revenue Fund
Departmental revenue and NRF Receipts to be surrendered to the
Revenue Fund
Bank Overdraft

357

for the year ended 31 March 2021

Aid assistance repayable
Aid assistance unutilised

Payables

TOTAL LIABILITIES

NET ASSETS

for the year ended 31 March 2021

46.2.2 Notes

<i>Note</i>	Balance bef merger date Combining Dept (<i>Specify</i>)	Balance bef merger date Combining Dept (<i>Specify</i>)	Balance bef merger date Combining Dept (<i>Specify</i>)	Balance bef merger date Combining Dept (<i>Specify</i>)
	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				

for the year ended 31 March 2021

NAME OF GRANT	GRANT ALLOCATION					SPENT				2019/20	
	Division of Revenue Act/ Provincial Grants	Roll Overs	DORA Adjust-ments	Other Adjust-ments	Total Available	Amount received by depart-ment	Amount spent by depart-ment	Under / (Overspen ding)	% of available funds spent by depart-ment	Division of Revenue Act	Amount spent by departmen t
	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
EPWP	2,000				2,000	2,000	1,532	468	77%	2,000	1,766
Community Library	108,430	8,642	(1,542)		115,530	115,530	101,965	13,565	88%	151,920	104,203
Services Grant											
Mass	32,291	-	(514)		31,777	31,777	25,246	6,531	79%	74,854	71,861
Participation and Sport Dev Grant											
	142,721	8,642	(2,056)	-	149,307	149,307	128,743	20,564		228,774	177,830

Departments are reminded of the requirement to certify that all transfers in terms of this Act were deposited into the primary bank account of the province or, where appropriate, into the CPD account of the province.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2021

48. STATEMENT OF CONDITIONAL GRANTS PAID TO THE PROVINCES

NAME OF PROVINCE / GRANT	GRANT ALLOCATION				TRANSFER			SPENT				2019/20	
	Division of Revenue Act R'000	Roll Overs R'000	Adjustments R'000	Total Available R'000	Actual Transfer R'000	Funds Withheld R'000	Re-allocation s by National Treasury or National Department %	Amount received by department R'000	Amount spent by department R'000	Unspent funds R'000	% of available funds spent by department %	Division of Revenue Act R'000	Actual Transfer R'000
Summary by province													
Eastern Cape													
Free State													
Gauteng													
Kwazulu-Natal													
Limpopo													
Mpumalanga													
Northern Cape													
North West													
Western Cape													
TOTAL													
Summary by grant													

1. [Grant name]
Eastern Cape
Free State

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2021

Gauteng
Kwazulu-Natal
Limpopo
Mpumalanga
Northern Cape
North West
Western Cape

2. [Grant
name]
Eastern Cape
Free State
Gauteng
Kwazulu-Natal
Limpopo
Mpumalanga
Northern Cape
North West
Western Cape

National Departments are reminded of the DORA requirements to indicate any re-allocations by the National Treasury or the transferring department, certify that all transfers in terms of this Act were deposited into the primary bank account of a province or, where appropriate, into the CPD account of a province as well as indicate the funds utilised for the administration of the receiving officer.

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

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2021

49. STATEMENT OF CONDITIONAL GRANTS AND OTHER TRANSFERS PAID TO MUNICIPALITIES

NAME OF MUNICIPALITY	2020/21					2019/20	
	GRANT ALLOCATION			TRANSFER		Division of Revenue Act	Actual transfer
	DoRA and other transfers	Roll Overs	Adjustments	Total Available	Actual Transfer	Funds Withheld	Re-allocations by National Treasury or National Department
	R'000	R'000	R'000	R'000	R'000	R'000	%
Polokwane munic rates and taxes	45			45	45		
Polokwane munic vehicle licence	27			27	27		
TOTAL	72	-	-	72	72	-	18
							18

National Departments are reminded of the DORA requirements to indicate any re-allocations by the National Treasury or the transferring department, certify that all transfers in terms of this Act were deposited into the primary bank account of a province or, where appropriate, into the CPD account of a province as well as indicate the funds utilised for the administration of the receiving officer.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2021

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

	<i>Note</i> <i>Annexure 11</i>	2020/21 R'000	2019/20 R'000
Compensation of employees		-	-
Goods and services		4,078	-
Transfers and subsidies		2,161	-
Expenditure for capital assets		494	-
Other		-	-
Total		6,733	-



Specimen AFS National/Provincial Departments

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2021

ANNEXURE 1A
STATEMENT OF CONDITIONAL GRANTS AND OTHER TRANSFERS PAID TO MUNICIPALITIES

NAME OF MUNICIPALITY	GRANT ALLOCATION				TRANSFER			SPENT				2019/20	
	DoRA and other transfers R'000	Roll Overs R'000	Adjustments R'000	Total Available R'000	Actual Transfer R'000	Funds Withheld R'000	Re-allocations by National Treasury or National Department %	Amount received by municipality R'000	Amount spent by municipality R'000	Unspent funds R'000	% of available funds spent by municipality %	Division of Revenue Act R'000	Actual transfer R'000

TOTAL

National Departments are reminded of the DORA requirements to indicate any re-allocations by the National Treasury or the transferring department, certify that all transfers in terms of this Act were deposited into the primary bank account of a province or, where appropriate, into the CPD account of a province as well as indicate the funds utilised for the administration of the receiving officer.

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2021

ANNEXURE 1B
STATEMENT OF TRANSFERS TO DEPARTMENTAL AGENCIES AND ACCOUNTS

DEPARTMENTAL AGENCY/ ACCOUNT	TRANSFER ALLOCATION					TRANSFER		2019/20
	Adjusted Appropriation R'000	Roll Overs R'000	Adjustments R'000	Total Available R'000	Actual Transfer R'000	% of Available funds Transferred %	Final Appropriation R'000	
Public Corporations Pratt Luyt	-	-	-	-	-	-	1,448	
TOTAL	-	-	-	-	-	-	1,448	

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2021

ANNEXURE 1C
STATEMENT OF TRANSFERS TO HIGHER EDUCATION INSTITUTIONS

NAME OF HIGHER EDUCATION INSTITUTION	TRANSFER ALLOCATION					TRANSFER		2019/20
	Adjusted Appropriation	Roll Overs	Adjust- ments	Total Available	Actual Transfer	Amount not transferred	% of Available funds Transferred	
	R'000	R'000	R'000	R'000	R'000	R'000	%	
								Final Appropriatio n R'000

TOTAL

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2021

ANNEXURE 1D
STATEMENT OF TRANSFERS/SUBSIDIES TO PUBLIC CORPORATIONS AND PRIVATE ENTERPRISES

NAME OF PUBLIC CORPORATION/PRIVATE ENTERPRISE	TRANSFER ALLOCATION				EXPENDITURE			2019/20
	Adjusted Appropriation Act R'000	Roll Overs R'000	Adjustments R'000	Total Available R'000	Actual Transfer R'000	% of Available funds Transferred	Capital R'000	Current R'000
Public Corporations								
Transfers	3,949			3,949	6,000	151.9%	-	1,448
Pratt Luyts				-	-	-		1,448
Zee Attorneys	2,949			2,949	2,949	100%		
LIHRA	1,000			1,000	1,000	100%		
Bransington					81			
McConnell					1,970			
Relief Payment								
Subtotal: Public corporation	3,949	-	-	3,949	6,000	151,9%	-	1,448
Subsidies								
Total	3,949	-	-	3,949	6,000	151,9%	-	1,448

Private Enterprises

Transfers

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2021

Subsidies									
Total									
TOTAL	3,949	-	-	3,949	6,000	151,9%	-	1,448	1,448

for the year ended 31 March 2021

FOREIGN GOVERNMENT/ INTERNATIONAL ORGANISATION	TRANSFER ALLOCATION				EXPENDITURE		2019/20
	Adjusted Appropriation Act	Roll overs	Adjustments	Total Available	Actual Transfer	% of Available funds Transferred	
	R'000	R'000	R'000	R'000	R'000	%	
Transfers							
Subsidies							
TOTAL							

Subsidies

TOTAL

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2021

ANNEXURE 1F
STATEMENT OF TRANSFERS TO NON-PROFIT INSTITUTIONS

	TRANSFER ALLOCATION			EXPENDITURE		2019/20
	Adjusted Appropriation Act	Roll overs	Adjustments	Total Available	Actual Transfer	% of Available funds transferred
NON-PROFIT INSTITUTIONS	R'000	R'000	R'000	R'000	R'000	%
Geographical Names comm	500			500	500	100%
Moral Regenerations movement	250			250	250	100%
Limpopo Sport Academy	2,627			2,627	2,818	107%
Limpopo Sport Council	486			486	486	100%
Archives Council	250			250	-	0%
Arts and Culture Council	300			300	-	0%
Library for the blind	-			-	-	0%
Library Board	120			120	-	0%
LIHRA						
	4,533	-	-	4,533	4,054	11,514
Subsidies						
TOTAL	4,533	-	-	4,533	4,054	11,514

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2021

ANNEXURE 1G
STATEMENT OF TRANSFERS TO HOUSEHOLDS

	TRANSFER ALLOCATION				EXPENDITURE		2019/20
	Adjusted Appropriation Act	Roll Overs	Adjustments	Total Available	Actual Transfer	% of Available funds Transferred	
	R'000	R'000	R'000	R'000	R'000	%	
HOUSEHOLDS							
Transfers							
Leave Gratuity	1,519			1,519	1,519	100%	1,509
	1,519			1,519	1,519		1,509
Subsidies							
TOTAL	1,519			1,519	1,519		1,509

for the year ended 31 March 2021

STATEMENT OF GIFTS, DONATIONS AND SPONSORSHIPS RECEIVED

NAME OF ORGANISATION	NATURE OF GIFT, DONATION OR SPONSORSHIP	2020/21	2019/20
		R'000	R'000
Received in cash			
Subtotal			
Received in kind			
Subtotal			
TOTAL			

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2021

ANNEXURE 11
STATEMENT OF AID ASSISTANCE RECEIVED

NAME OF DONOR	PURPOSE	OPENING BALANCE	REVENUE	EXPENDI- TURE	PAID BACK ON/BY 31 MARCH	CLOSING BALANCE
		R'000	R'000	R'000	R'000	R'000
Received in cash						
Subtotal						
Received in kind						
Subtotal						
TOTAL						

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2021

ANNEXURE 1J
STATEMENT OF GIFTS, DONATIONS AND SPONSORSHIPS MADE

NATURE OF GIFT, DONATION OR SPONSORSHIP (Group major categories but list material items including name of organisation)	2020/21	2019/20
	R'000	R'000

Made in kind

TOTAL

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2021

ANNEXURE 1K
STATEMENT OF ACTUAL MONTHLY EXPENDITURE PER GRANT

Grant Type	Apr 2020	May 2020	Jun 2020	Jul 2020	Aug 2020	Sept 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Total
	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
EPWP	-	-	-	75	149	166	158	219	184	152	160	269	1,532
Community Library Services Grant	12,095	5,429	6,059	4,608	8,742	6,514	6,802	5,169	12,284	8,166	8,103	17,994	101,965
Mass Participation and Sport Dev Grant	3,126	714	523	543	147	1,677	976	2,753	4,049	1,138	1,906	7,694	25,246
TOTAL	15,221	6,143	6,582	5,226	9,038	8,357	7,936	8,141	16,517	9,456	10,169	25,957	128,743

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2021

ANNEXURE 1L
STATEMENT OF INDIRECT GRANTS BETWEEN NATIONAL DEPARTMENTS AND MUNICIPALITIES

NAME OF GRANT	GRANT ALLOCATION				SPENT
	Division of Revenue Act	Roll Overs	Adjustments	Total Available	Amount
		R'000	R'000	R'000	R'000

TOTAL

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2021

ANNEXURE 2A
STATEMENT OF INVESTMENTS IN AND AMOUNTS OWING BY/TO NATIONAL/PROVINCIAL PUBLIC ENTITIES

Name of Public Entity	State Entity's PFMA Schedule type (state year end if not 31 March)	% Held YY/ZZ	% Held XX/YY	Number of shares held		Cost of investment		Net Asset value of investment		Profit/(Loss) for the year		Losses guaranteed
				2020/21	2019/20	2020/21	2019/20	2020/21	2019/20	2020/21	2019/20	Yes/No
						R'000		R'000		R'000		

National/Provincial
Public Entity

Subtotal

Other

Subtotal

TOTAL

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2021

ANNEXURE 2B
STATEMENT OF INVESTMENTS IN AND AMOUNTS OWING BY/TO ENTITIES (CONTINUED)

Name of Public Entity	Nature of business	Cost of investment		Net Asset value of Investment		Amounts owing to Entities		Amounts owing by Entities	
		R'000		R'000		R'000		R'000	
		2020/21	2019/20	2020/21	2019/20	2020/21	2019/20	2020/21	2019/20
Controlled entities									
Subtotal									
Non-controlled entities									
	Associates								
	Subtotal								
	Joint Ventures								
	Subtotal								
	Other non-controlled entities								
	Subtotal								
TOTAL									

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2021

ANNEXURE 3A
STATEMENT OF FINANCIAL GUARANTEES ISSUED AS AT 31 MARCH 2021 – LOCAL

Guarantor institution	Guarantee in respect of	Original guaranteed capital amount	Opening balance 1 April 2020	Guarantees draw downs during the year	Guarantees repayments/ cancelled/ reduced during the year	Revaluation due to foreign currency movements	Closing balance 31 March 2021	Revaluations due to inflation rate movements	Accrued guaranteed interest for year ended 31 March 2021
		R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
	Motor vehicles								
	Subtotal								
	Housing								
	Risima Housing	-	111	-	--	-	111	-	-
	Subtotal	-	111	-	-	-	111	-	-
	Other								
	Subtotal								
	TOTAL	-	111	-	-	-	111	-	-

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2021

ANNEXURE 3A (continued)
STATEMENT OF FINANCIAL GUARANTEES ISSUED AS AT 31 MARCH 2021 – FOREIGN

Guarantor institution	Guarantee in respect of	Original guaranteed capital amount	Opening balance 1 April 2020	Guarantees draw downs during the year	Guarantees repayments/ cancelled/ reduced during the year	Revaluation due to foreign currency movements	Closing balance 31 March 2021	Revaluations due to inflation rate movements	Accrued guaranteed interest for year ended 31 March 2021
		R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
	Motor vehicles								
	Subtotal								
	Housing								
	Subtotal								
	Other								
	Subtotal								
	TOTAL								

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2021

ANNEXURE 3B
STATEMENT OF CONTINGENT LIABILITIES AS AT 31 MARCH 2021

Nature of Liability	Opening Balance 1 April 2020	Liabilities incurred during the year	Liabilities paid/cancelled during the year	Liabilities recoverable (Provide details hereunder)	Closing Balance 31 March 2021
	R'000	R'000	R'000	R'000	R'000
Claims against the department					
Maphuti Cecilia Moraba/DSAC	54				54
Glenshield Boutique	191				191
Gumbu	115		115		
Pholile Security Services		50,445	50,445		
Subtotal	360	50,445	50,560	-	245

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2021

Environmental Liability

Subtotal

Other

Subtotal

TOTAL

360 50,445 50,560 - 245

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2021

ANNEXURE 3B (continued)

Nature of Liabilities recoverable	Opening Balance 1 April 2020	Details of Liability and Recoverability	Movement during year	Closing Balance 31 March 2021
	R'000			R'000

TOTAL

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2021

ANNEXURE 4
CLAIMS RECOVERABLE

Government Entity	Confirmed balance outstanding		Unconfirmed balance outstanding		Total		Cash in transit at year end 2020/21 *	
	31/03/2022	31/03/2020	31/03/2022	31/03/2020	31/03/2022	31/03/2020	Receipt date up to six (6) working days after year end	Amount
	R'000	R'000	R'000	R'000	R'000	R'000		R'000

Department

Other Government Entities

TOTAL

* For the Cash in transit columns - Please note the following:

- Provincial departments must only reflect receipts from departments within their province
- National departments must only reflect receipts from other national departments.

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2021

ANNEXURE 5
INTER-GOVERNMENT PAYABLES

GOVERNMENT ENTITY	Confirmed balance outstanding		Unconfirmed balance outstanding		TOTAL		Cash in transit at year end 2020/21 *	
	31/03/2021	31/03/2020	31/03/2021	31/03/2020	31/03/2021	31/03/2020	Payment date up to six (6) working days before year end	Amount
	R'000	R'000	R'000	R'000	R'000	R'000		R'000

DEPARTMENTS

Current

Gauteng Department of Roads and Transport	154		154				-	
DPT of Public Works Roads and Infrastructure				2,728		2,728		
Department of Health: Limpopo	1,082		1,082				-	
Department of Justice	31		31				-	
Department of Transport and Safety	42		42				-	
Department of Employment and Labour	32		32				-	

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2021

Subtotal	1,341	-	-	2,728	1,341	2,728
Non-current						
Subtotal						
TOTAL						
OTHER GOVERNMENT ENTITY						
Current						
Subtotal						
Non-current						
Subtotal						
TOTAL INTERGOVERNMENT PAYABLES	1,341	-	-	2,728	1,341	2,728
						-

* For the Cash in transit columns - Please note the following:

- Provincial departments must only reflect payments to departments within their province
- National departments must only reflect payments to other national departments

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2021

ANNEXURE 6
INVENTORIES

Inventories for the year ended 31 March 2021

Opening balance 78
 Add/(Less): Adjustments to prior year balances -
 Add: Additions/Purchases – Cash 5,411
 Add: Additions - Non-cash 29
 (Less): Disposals -
 (Less): Issues -
 Add/(Less): Received current, not paid (13,024)
 (Paid current year, received prior year) -
 Add/(Less): Adjustments -
Closing balance 45

Clothing and Material	Farming Supplies	Fuel oil and Gas	Material and Supplies	TOTAL
R'000	R'000	R'000	R'000	R'000
78	-	-	-	78
5,411	29		7,584	13,024
(5,444)	(29)		(7,584)	(13,057)
				-
45	-	-	-	45

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2021

Inventories for the year ended 31 March 2020

Opening balance
 Add/(Less): Adjustments to prior year balances
 Add: Additions/Purchases – Cash
 Add: Additions - Non-cash
 (Less): Disposals
 (Less): Issues
 Add/(Less): Received current, not paid
 (Paid current year, received prior year)
 Add/(Less): Adjustments

Closing balance

Clothing and Material	Farming Supplies	Fuel oil and Gas	Material and Supplies	TOTAL
R'000	R'000	R'000	R'000	R'000
364				364
6,985	38		5,977	13,000
				-
(7,279)	(38)		(5,977)	(13,294)
8				-
78	-	-	-	78

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2021

**ANNEXURE 7
MOVEMENT IN CAPITAL WORK IN PROGRESS****MOVEMENT IN CAPITAL WORK IN PROGRESS FOR THE YEAR ENDED 31 MARCH 2021**

	Opening balance	Current Year Capital WIP	Ready for use (Asset register) / Contract terminated	Closing balance
	R'000	R'000	R'000	R'000
HERITAGE ASSETS				
Heritage assets				
MACHINERY AND EQUIPMENT				
Transport assets				
Computer equipment				
Furniture and office equipment				
Other machinery and equipment				
SPECIALISED MILITARY ASSETS				
Specialised military assets				
BIOLOGICAL ASSETS				
Biological assets				
BUILDINGS AND OTHER FIXED STRUCTURES	41,038	32,868	1,411	72,495
Dwellings				-
Non-residential buildings	41,038	32,868	1,411	72,495
Other fixed structures				-
LAND AND SUBSOIL ASSETS				
Land				
Mineral and similar non-regenerative resources				
SOFTWARE				
Software				
MASTHEADS AND PUBLISHING TITLES				
Mastheads and publishing titles				
PATENTS, LICENCES, COPYRIGHT, BRAND NAMES, TRADEMARKS				
Patents, licences, copyright, brand names and trademarks				
RECIPES, FORMULAE, PROTOTYPES, DESIGNS, MODELS				
Recipes, formulae, prototypes, designs, models				
SERVICES AND OPERATING RIGHTS				
Services and operating rights				
TOTAL	41,038	32,868	1,411	72,495

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2021

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

	Opening balance	Prior period error	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	300		181	(481)	-
Heritage assets	300		181	(481)	-
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	6,738	-	34,300	-	41,038
Dwellings					-
Non-residential buildings	6,738		34,300	-	41,038
Other fixed structures					-
LAND AND SUBSOIL ASSETS					
Land					
Mineral and similar non-regenerative resources					
SOFTWARE					
Software					
MASTHEADS AND PUBLISHING TITLES					
Mastheads and publishing titles					
PATENTS, LICENCES, COPYRIGHT, BRAND NAMES, TRADEMARKS					
Patents, licences, copyright, brand names and trademarks					
RECIPES, FORMULAE, PROTOTYPES, DESIGNS, MODELS					
Recipes, formulae, prototypes, designs, models					
SERVICES AND OPERATING RIGHTS					
Services and operating rights					
TOTAL	7,038	-	34,481	(481)	41,038

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2021

ANNEXURE 8A
INTER-ENTITY ADVANCES PAID (note 14)

ENTITY	Confirmed balance outstanding		Unconfirmed balance outstanding		TOTAL	
	31/03/20ZZ	31/03/2020	31/03/20ZZ	31/03/2020	31/03/20ZZ	31/03/2020
	R'000	R'000	R'000	R'000	R'000	R'000

NATIONAL DEPARTMENTS

Subtotal

PROVINCIAL DEPARTMENTS

Subtotal

PUBLIC ENTITIES

Subtotal

OTHER ENTITIES

Subtotal

TOTAL

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2021

ANNEXURE 8B

INTER-ENTITY ADVANCES RECEIVED (note 21 AND note 22)

ENTITY	Confirmed balance outstanding		Unconfirmed balance outstanding		TOTAL	
	31/03/20ZZ	31/03/2020	31/03/20ZZ	31/03/2020	31/03/20ZZ	31/03/2020
	R'000	R'000	R'000	R'000	R'000	R'000

NATIONAL DEPARTMENTS

Current

Subtotal

Non-Current

Subtotal

PROVINCIAL
DEPARTMENTS

Current

Subtotal

Non-Current

Subtotal

PUBLIC ENTITIES

Current

Subtotal

Non-Current

Subtotal

OTHER ENTITIES

Current

Subtotal

Non-Current

Subtotal

TOTAL

Current

Non-current

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2021

ANNEXURE 9

ADDITIONAL INFORMATION ON IMMOVABLE ASSETS

The detail for note 41.7 may be included in this annexure.

Wording to suit their specific circumstances in order to comply with the Immovable Asset Guide can be inserted here.

In addition to the detail for note 41.7 the department should address the information regarding:

- 1. Surveyed but unregistered land parcels and*
- 2. Contingent assets.*



ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2021

ANNEXURE 10*

DEPARTMENT OF HUMAN SETTLEMENTS HOUSING RELATED EXPENDITURE
CLASSIFICATION*[Human Settlements Departments: Transition Guide on Classification of Expenditure]***Annexure effective from 1 April 2020*

	2020/21	2019/20
	R'000	R'000
Inventories		
<i>List the items for correct expenditure</i>		
Subtotal		
Expenditure for capital assets		
<i>List the items for correct expenditure</i>		
Subtotal		
Transfers and subsidies		
<i>List the items for correct expenditure</i>		
Subtotal		
TOTAL		

Capital commitments

	Note	2020/21 R'000	2019/20 R'000
<i>Specify class of asset</i>			
Total			

Include discussion where deemed relevant

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENT

for the year ended 31 March 2021

**ANNEXURE 11
COVID 19 RESPONSE EXPENDITURE**

Per quarter and in total

Expenditure per economic classification	2020/21					2019/20
	Q1	Q2	Q3	Q4	Total	Total
	R'000	R'000	R'000	R'000	R'000	R'000

Compensation of employees**Goods and services****62 964 876 2,176 4,078***List all applicable SCOA level 4 items*

Advertising

- 498 - - 498

Minor Assets

- - - - -

Consumable supplies

62 327 657 1,262 2,308

Property payments

- 139 70 540 749

Travel and subsistence

- - 40 10 50

Operating payments

- - - 364 364

Venues and facilities

- - 109 - 109

Transfers and subsidies**100 1,893 168 2,161***List all applicable SCOA level 4 items**Relief of Artist*

- 100 1,893 168 2,161

Expenditure for capital assets**- - - 494 494***List all applicable SCOA level 4 items**Other Machinery and equipment*

- - - 494 494

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENT

for the year ended 31 March 2021

Other expenditure not listed above

List all applicable SCOA level 4 items

TOTAL COVID 19 RESPONSE EXPENDITURE

62	1,064	2,769	2,838	6,733	