



LIMPOPO

PROVINCIAL GOVERNMENT
REPUBLIC OF SOUTH AFRICA

DEPARTMENT OF
SPORT, ARTS AND CULTURE

ANNUAL REPORT
2024/2025 FINANCIAL YEAR





LIMPOPO

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REPUBLIC OF SOUTH AFRICA

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PROVINCE OF LIMPOPO VOTE NO. 10 ANNUAL REPORT 2024/2025 FINANCIAL YEAR

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PART A:GENERAL INFORMATION



1. DEPARTMENT GENERAL INFORMATION

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2. List of Abbreviations/Acronyms

AGSA	Auditor-General of South Africa
AC	Audit Committee
AO	Accounting Officer
APP	Annual Performance Plan
BBBEE	Broad Based Black Economic Empowerment
BAC/BEC	Bid Adjudication Committee
BANKSETA	Banking Sector Education and Training Authority
BEC	Bid Evaluation Committee
BSC	Bid Specification Committee
CATHSSETA	Construction and Allied Trades Sector Education and Training Authority
COGHSTA	Cooperative Governance, Human Settlements and Traditional Affairs
CFO	Chief Financial Officer
CAF	Confederation of African Football
DDM	District Development Model
DSAC	Department of Sport, Arts and Culture
ETDPSETA	Education, Training and Development Practices Sector Education and Training Authority
EXCO	Executive Council of the Province
ENCA	eNews Channel Africa
EPWP	Expanded Public Works Programmes
CFO	Chief Financial Officer
GBV&F	Gender Based Violence and Femicide
HOD	Head of Department
INSETA	Insurance Sector Education and Training Authority
IAF	Internal Audit Function

IT	Information Technology
LIASA	Library Association of South Africa
LDP	Limpopo Development Plan
LEDET	Limpopo Economic Development and Tourism
MEC	Member of Executive Council
MTDP	Medium Term Development Plan
MTEF	Medium Term Expenditure Framework
MTSF	Medium Term Strategic Framework
NPO	Non-profit Organisation
OHS	Occupational Health and Safety
OTP	Office of the Premier
PAIA	Promotion of Access to Information Act
PFMA	Public Finance Management Act, Act 1 of 1999
RMC	Risk Management Committee
SCOPA	Standing Committee on public Accounts
SMME	Small Medium and Micro Enterprises
SMS	Senior Management Service
MMS	Middle Management Service
SANABO	South African National Boxing Organisation
SCM	Supply Chain Management
SITA	State Information Technology Agency
SDIP	Service Delivery Improvement Plan
TR	Treasury Regulations
TOR	Terms of Reference
WBSC	World Baseball Softball Confederation

3. Foreword by MEC of the Department



Mr FJ Maseko
Member of Executive
Council

I present this report on the performance of the Limpopo Department of Sport, Arts and Culture for the 2024/2025 financial year. The department's work continues to be guided by the Limpopo Development Plan, with its focus on building a cohesive, inclusive, and developmental society. Our priorities remain aligned with national directives, including the 2019–2024 Medium Term Strategic Framework, the National Sport and Recreation Plan, and strategies for the Culture and Creative Industries.

During the period under review, the department implemented programmes that sought to promote social cohesion, national identity, and active citizenship. These included community dialogues, GBV&F awareness campaigns, national day commemorations, and platforms for the development and promotion of artists and creative industries.

Such initiatives supported efforts to bring communities together, encourage inclusivity, and provide opportunities for youth and underrepresented groups to participate in cultural and creative sectors.

On the administrative front, the Department sustained effective internal controls under Programme 1, including maintaining a high rate of compliance in the timely payment of suppliers, implementing employee wellness programmes, and increasing opportunities for skills development and preferential procurement in line with national targets for women, youth, and persons with disabilities.

The work of the Department throughout the 2024/2025 financial year remained focused on advancing the goals of the Limpopo Development Plan and aligned closely with the national frameworks such as the 2019–2024 Medium Term Strategic Framework, the National Sport and Recreation Plan, and the Culture and Creative Industries strategies. Through the delivery of various programmes, including social cohesion dialogues, GBV&F awareness campaigns, national day commemorations, and the promotion of cultural and creative practitioners, the department contributed to building inclusive communities and fostering a sense of shared identity across the province.

Looking ahead, the Department will deepen its focus on supporting the creative industries, expanding access to arts and cultural opportunities, including to schools, and ensuring that key infrastructure projects such as the Provincial Theatre are advanced.

Strategic events, such as the celebration of national days and months, international days, the Mapungubwe Arts and Cultural Festival, and the Kuluma Vu Kanyi (Marula) Festival, will continue to be leveraged not only for their cultural significance but also for their potential to stimulate local economies and create sustainable jobs.

While progress was made, challenges did arise. Delays were encountered in the recruitment process for job opportunities related to infrastructure initiatives, and the preferential procurement

target for persons with disabilities was not fully achieved. To address these issues, measures have been implemented, including the refinement of procurement practices and the strengthening of partnerships to enhance responsiveness and ensure better compliance.

The 2024/2025 financial year marked a period of steady implementation and alignment with strategic priorities aimed at fostering social cohesion, good governance, and the development of the cultural and creative sectors in Limpopo. Despite facing a few operational challenges, the department successfully delivered on its core mandates, strengthened partnerships with key stakeholders, and maintained high performance levels across most programmes. The approach has now shifted towards further supporting culture and creative industries in accessing broader markets. This includes the creation of digital hubs, the implementation of creative industries projects, and the expansion of the arts in schools' initiative.

As part of its ongoing strategic refinement, the department initiated the review of the Social Cohesion Strategy and the Culture and Creative Industries Strategy to ensure greater relevance, inclusivity, and alignment with evolving national priorities, the Medium Term Development Plan (MTDP) and Limpopo Development Plan (LDP). These reviews will guide the development of responsive programmes that better serve communities and enhance participation in arts, culture, and heritage initiatives.

Looking ahead, the Department remains committed to accelerating service delivery, expanding opportunities for creatives and practitioners, and deepening the impact of its interventions in fostering unity and inclusive development throughout the province.

Key interventions contributed meaningfully to community empowerment, youth development, and nation-building. The department also ensured that administrative processes supported service delivery through compliance, capacity building, and sound financial management.

I extend sincere appreciation to all stakeholders—provincial leadership, municipalities, civil society organisations, traditional authorities, artists, athletes, and departmental staff—for their collaboration and continued support. The successes achieved this year were made possible through their collective efforts. As we move forward, the Department remains committed to promoting social cohesion, national pride, and inclusive development across Limpopo.

As the Department transitions into a new planning cycle, the focus will remain on enhancing programme impact, promoting social cohesion and nation building, accelerating library infrastructure development particularly in areas that were previously neglected, and ensuring broader inclusion across all sectors of society. Through collaboration and continued dedication, we will work toward creating a socially cohesive, culturally rich, and economically empowered Limpopo.



Mr FJ Maseko
MEC of the Department of Sport, Arts and Culture

Date: 30/05/2025

4. Report of the Accounting Officer



Ms M.D Ramokgopa
Head of Department

Overview of the operations of the Department:

It is my pleasure to present the Accounting Officer's report for the 2024/2025 financial year, which reflects the performance of the Department in delivering on its mandate across the core programmes which are Administration, Cultural Affairs, Library and Archive services and Sport and Recreation programmes.

Notable gains were achieved in promoting social cohesion, expanding access to library and information services, enhancing cultural expression, and improving participation in sport and recreation programmes. This was made possible through effective partnerships, community engagement, and adaptive management

The Department's overall performance for the 2024/2025 financial year demonstrates a strong commitment to achieving strategic objectives, with 33 out of 38 annual targets met—representing an 87% achievement rate. Key programmes such as Arts and Culture, Sport, School Sport, Language Services, and Archives achieved all of their planned targets, reflecting effective planning, resource allocation, and execution. However, performance challenges persist in certain sub-programmes, particularly in Library Services and Museum Services, both of which failed to achieve any of their annual targets. Additionally, sub-optimal performance was observed in Recreation and Corporate Services, which fell short of achieving all set deliverables. These performance gaps highlight the need for strengthened internal controls, more responsive performance monitoring, and improved operational planning to ensure all sub-programmes can contribute meaningfully to the Department's outputs and subsequently mandate.

Cultural Affairs recorded strong performance in capacity building and artist development. A total of 1,765 practitioners benefited from training initiatives—exceeding the annual target—due to partnerships with the National Lottery and the Department of Labour and Social Development. The Department also promoted 5,295 artists through platforms such as the Mapungubwe and Marula festivals, driven by increased collaborations and greater artist participation. The expansion of GBV&F awareness campaigns (24 conducted versus the planned 12) was a key success, enabled by coordinated efforts with law enforcement in high-risk districts.

Under **Library and Archives Services**, infrastructure delivery saw mixed results. While Vleifontein and Botshabelo Libraries reached practical completion, Tshaulu and Mampane libraries experienced construction delays due to contractor changes and material shortages. The procurement of library materials was also constrained, resulting in underperformance against the annual target. However, the Department ensured continuity in archives outreach and

oral history work, with all related targets achieved or exceeded, including the delivery of nine archive training sessions and fifteen oral history projects.

In **Sport and Recreation**, the Department successfully expanded access to school sport and indigenous games. Over 29,000 learners participated in district school sport tournaments, supported by national campaigns like the Schools Ambassador Programme. Indigenous games support exceeded targets, with 261 clubs benefiting. Despite this, participation in some organised events declined during the third quarter due to examination schedules and reduced community turnout. Proactive measures are being planned to counter this seasonal drop in numbers in the coming financial years.

Significant Projects and Events during the year included the progressive construction of the Provincial Theatre, which achieved 40% completion, and the revival of library infrastructure projects through the appointment of new contractors. Additionally, the Department's engagement in flagship cultural events and sporting tournaments played a central role in raising the profile of local talent and community participation.

The Department advanced its social cohesion and nation-building objectives through the successful rollout of the Mapungubwe Arts and Culture Programme. This multifaceted initiative provided a strategic platform to promote cultural expression, support emerging talent, and stimulate the creative economy across all five districts of the province. Moving forward, the Department will continue to implement arts and culture programmes in communities, particularly through the Provincial Community Arts Development Programme and the Arts in Schools Programme. Additionally, the Department will maintain its support for statutory bodies, implement focused capacity-building programmes, and ensure the continued upkeep of libraries and museum facilities.

Phase two (2) of the development of Tjate, Tshitangadzimeni, and the University of Limpopo as heritage sites will be implemented in collaboration with funding disbursed by NDSAC. Efforts are also focused on the potential declaration of these sites as Provincial Heritage Sites. By the end of the financial year, comprehensive management plans will be in place to ensure their effective stewardship and preservation.

Key programme components included film and theatre showcases, comedy and music festivals, as well as craft markets. These events provided inclusive and accessible opportunities for local artists and cultural practitioners to exhibit their work, engage audiences, and gain professional exposure. Strategic partnerships with national institutions and industry stakeholders further enhanced the reach and impact of the programme.

In addition, the Department implemented the Ku Luma Vukanyi Build-Up Programme as part of its district-based social cohesion initiatives. These engagements reinforced community identity, celebrated cultural heritage, and fostered intergenerational dialogue. Together, these projects

played a pivotal role in creating vibrant cultural spaces, building local creative capacity, and strengthening social bonds within communities.

Despite encountering hurdles in infrastructure delivery and procurement processes, the Department demonstrated resilience and adaptability by implementing focused corrective actions and strengthening partnerships across sectors, the Department enhanced its performance and improved service delivery.

- **Overview of the financial results of the department:**

- **Departmental receipts**

A breakdown of the sources of revenue and performance for 2024/25 is provided in the table below:

Departmental receipts	2024/2025			2023/2024		
	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	3 406	3 624	218	2 492	2 418	(73)
Sale of capital assets	-	-	-	-	-	-
Financial transactions in assets and liabilities	245	406	161	51	54	3
Total	3 651	4 030	379	2 625	2 609	(16)

Revenue sources for the Department

Revenue at the DSAC consists of parking fees, commission on insurance and garnishee orders, and entrance fees for Mapungubwe Arts and Heritage activities. The actual revenue collected was R4.030 million which is 10% more than the budgeted revenue of R3.651 million projected for the end of the financial year. The over collection on financial transactions in assets and liabilities is due to debtors that have paid more than what was anticipated and the impact of the unplanned proceeds from insurance.

Most of the revenue collected by the Department comes from entrance fees from various

Mapungubwe Arts and Heritage activities which includes the main festival in December. These activities were implemented in a staggered approach throughout the 2024/25 financial year.

Details of the determination of tariffs charged by the department.

The Departmental revenue tariffs are revised on an annual basis and approval is granted by Provincial Treasury as per the Treasury Regulations.

Nature of free services rendered by the department that would have yielded significant revenue had a tariff been charged and quantify where possible the cost of the free services rendered.

- Translation services under Language Services

Discussion on the amount of bad debts written off

The Department has approved bad debts write off for an amount of which was considered irrecoverable.

Reasons for more revenue better than anticipated performance on revenue

The Department received unexpected proceeds from the insurance fund amounting R800,000 for a departmental vehicle that damaged in an accident, and it was considered to be beyond repairs.

New measures instituted during the course of the year to raise additional revenue or to ensure more efficient/effective collection.

The Department did not introduce new revenue streams during the financial year. Instead, it focused on optimising existing sources of revenue. Looking ahead, priority will be given to enhancing revenue collection from translation services fees and museum entrance fees in the upcoming financial year.

In addition, the Department is in the process of finalising the operational plan for the Limpopo Provincial Theatre, which is expected to further support cultural development and potentially contribute to future revenue generation once operational.

Reasons for sales of capital assets

No sales for capital assets were made in the current financial year.

- **Programme Expenditure**

The Department managed to spend R731.496 million from the amended adjusted budget of R744.336 million, this translates to 98.3 percentage expenditure in contrast to the 97.6% achieved in 2023/24 financial year.

Programme 1: Administration

Administration programme which comprises the Office of the MEC, Office of the HOD and Corporate Services spent 99.0% of the final budget of R186.054 million. The slight under expenditure on goods and services was a saving as a result of implementing austerity measures in line with the provincial cost containment measures.

Programme 2: Cultural Affairs

Cultural Affairs managed to spend 99.3% of the amended adjusted budget of R174.671 million.

Programme 3: Library and Archives Services

Library and Archives Services also spent 98.7% of the amended adjusted budget of R266.076 million. This is an improvement from the 95% spent in 2023/24 financial year.

Programme 4: Sport and Recreation

Sport and Recreation managed to spend 94.6% of the amended adjusted budget of R115.320 million. The under expenditure of R6.282 million (5.4%) was as a result of National Secondary Schools Athletics, Swimming and Chess Championships that were staged in the first week of 2025/26 financial year. This implies only commitments were recognized at year-end.

Programme Name	2024/2025			2023/2024		
	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure	Final Appropriation	Actual Expenditure	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
Administration	188 269	186 332	1 937	186 085	181 226	4 957
Cultural Affairs	174 671	173 535	1 136	106 718	111 146	(4 428)
Library and Archives	266 076	262 591	3 485	245 088	231 945	13 134
Sport and Recreation	115 320	109 038	6 282	103 560	101 451	2 109
Total	744 336	731 496	12 840	641 451	625 768	15 772

Virements/roll overs

The department has processed virements to close the expenditure gaps in particular under transfers and subsidies and Payments for Capital Assets. The savings from goods and services economic classification from Administration and Sport and Recreation were used to cover

accelerated expenditure under payments for capital assets Cultural Affairs and Library and Archives Services.

The total amount of R13.901 was subjected to virements across various economic classification and programmes. The 8% limit as prescribed by section 43(2) of the Public Finance Management Act was fully observed.

A description of the reasons for unauthorised, fruitless and wasteful expenditure and the amounts involved as well as steps taken to address and prevent a recurrence.

The Department did not incur unauthorised, fruitless and wasteful expenditure in the current financial year. The Provincial Treasury commissioned a forensic investigation on the usage of the Diners Club facility in the year under review, however the investigation has not been concluded.

Within Programmes but different Economic Classification:

From			To		
Programme	Economic classification	Virement R'000	Programme	Economic classification	Virement R'000
Administration	Goods and Services	(63)	Administration	Transfers and Subsidies Payment for Financial Assets	42 21
Cultural Affairs	Goods and Services	(1 354)	Cultural Affairs	Transfers and Subsidies Payment for Capital Assets	1 200 154
Sport and Recreation	Goods and Services	(39)	Sport and Recreation	Transfers and Subsidies	39
Total		(1 456)			1 456

Across Programmes but same Economic Classification:

From			To		
Programme	Economic Classification	Virement R'000	Programme	Economic Classification	Virement R'000
Cultural Affairs	Compensation of Employees	(1 100)	Administration	Compensation of Employees	800
			Library and Archives	Compensation of Employees	300

From			To		
Programme	Economic Classification	Virement R'000	Programme	Economic Classification	Virement R'000
Administration	Goods and Services	(5 700)	Library and Archives	Goods and Services	5 700
Sport and Recreation	Compensation of Employees	(450)	Library and Archives	Compensation of Employees	450
Sport and Recreation	Goods and Services	(5 195)	Library and Archives	Compensation of Employees	1 000
			Cultural Affairs	Payment for Capital Assets	4 195
Total		(12 445)	12 445		

Reasons for unauthorised, fruitless and wasteful expenditure and the amounts involved as well as steps taken to address and prevent a recurrence.

The department has not incurred any unauthorised, fruitless and wasteful expenditure for 2024/25 financial year.

Note that rollovers were requested for conditional grant allocations as per the tables below:

Equitable Share

Project	Main appropriation	Adjustments	Rollover	2024/25 adjusted appropriation
	R'000	R'000	R'000	R'000
None	-	-	-	-

Conditional Grants

Name of Grant	Division of Revenue Act/Provincial Grants	Roll overs	DORA adjustments	Other adjustments	Total available
	R'000	R'000	R'000	R'000	R'000
Community Library Services Grant	157 664	11 305	-	-	168 969

The strategic focus over the short to medium term period**Programme 2: Cultural Affairs**

Over the short to medium term, the Department will strategically intensify efforts to foster social cohesion, nation building, and cultural inclusivity by scaling up access to cultural programmes, enhancing capacity building initiatives, and deepening public engagement across Limpopo's diverse communities. A particular focus will be placed on expanding the reach and impact of community dialogues, flagship heritage events, and national commemorative days.

To strengthen the creative economy, the Department will prioritise market access for creative industry entrepreneurs, aiming to support 210 entrepreneurs by 2027/28. The establishment of creative digital hubs, investment in community theatres, and the consistent rollout of arts in schools and capacity-building programmes will serve to professionalise and diversify the provincial creative landscape. The Department aim to complete the construction of the Provincial Theatre by 2028.

Heritage and language services will also receive dedicated focus. The Department plans to grow the number of job opportunities linked to cultural infrastructure projects, reaching 541 jobs by 2027/28. Heritage awareness initiatives—particularly those promoting national symbols and educational outreach—will be significantly scaled, while multilingualism campaigns and terminology development will support cultural preservation and inclusivity.

To maintain high standards of service, 100% of translation and editing requests will continue to be processed, reinforcing the Department's commitment to accessible communication.

Programme 3: Library and Archives Services

The Department will focus on expanding equitable access to library and information services while strengthening the preservation and accessibility of archival records for the people of Limpopo. The establishment of new libraries will remain a top priority, with an increasing number of facilities projected to reach practical completion—ensuring that communities in under-served areas such as Tshaulu, Mampane, Bungeni, Makhuva, Moutse West, Moutse East, Mamaila, and Khubvi gain access to modern information infrastructure.

The Department will continue to procure 30,000 new library materials annually to enrich collections across public libraries. As part of its access strategy, efforts will be made to increase library usage, with a target of reaching 450,000 users by 2027/28.

The Archives sub-programme will run 10 public awareness campaigns annually, approve 34 record classification systems, and conduct 34 training sessions. Oral history projects will continue, preserving Limpopo's heritage through 20 projects annually.

Programme 4: Sport and Recreation

The Department will improve health and well-being by expanding community-based sport and recreation. The Athlete Development Programme will support five initiatives annually, while six sport academies continue and 100 people are trained yearly. There is also a strategic shift to reinvest in local leagues—aiming to stabilise at 50 annually—and professionalise areas of excellence such as women's boxing, which will receive dedicated support through the Limpopo

Sport Confederation. The Recreation sub-programme will provide equipment to 1,000 schools, hubs, and clubs, and expand Indigenous Games programmes. In School Sport, 1,900 schools will participate by 2027/28, with 473 learners competing at national championships.

Programme 4: Sport and Recreation

The Sport sub-programme will focus on institutionalising and scaling the Athlete Development Programme, with five programmes supported annually. This will be reinforced through consistent support to six sport academies and the training of 100 individuals per year to deliver academy programmes.

Public-Private Partnerships

The Department did not conclude any Public-Private Partnerships (PPPs) during the past or current financial year.

Discontinued key activities / Activities to be discontinued

No activities were discontinued by the Department in the current financial year.

New or proposed key activities

There were no new or proposed key activities during the reporting period.

Supply chain management

No unsolicited bids were considered during the reporting period.

SCM processes and systems in place to prevent irregular expenditure

The Department maintains and continuously develops internal controls in a proactive manner to prevent the incurrence of new irregular expenditure. It has updated and implemented its Preferential Procurement Policy to align procurement processes with the Preferential Procurement Regulations, 2022, issued by the National Treasury. SCM checklists are regularly enhanced and applied to ensure accountability and consistent adherence to procurement laws and regulations, thereby enabling officials to exercise greater vigilance in processing procurement transactions.

Each year, a Departmental Procurement Plan is developed based on inputs from various Chief Directorates. This approach ensures that goods and services are procured at the right price, in the right quantities, and at the right time—maximising economies of scale. In addition, market and commodity research is conducted to support negotiations for market-related prices.

To address the issue of late submission of Terms of Reference (ToR) and specifications by end-users, the Department has implemented approved Supply Chain Management Service Standards. Furthermore, the structured composition of the Bid Specification, Evaluation, and

Adjudication Committees (BSC, BEC, and BAC, respectively) promotes the segregation of duties and serves as a key control measure, allowing for the early identification of potential irregularities that could lead to irregular expenditure.

To strengthen compliance with supply chain management prescripts, capacity-building workshops for bid committee members were conducted by the Provincial Treasury. Additionally, all open bid specifications (ToRs) and bid awards undergo quality assurance by the Departmental Legal Services prior to approval by the Accounting Officer.

Challenges experienced in SCM and how they were resolved

Late submissions of specifications continue to pose a financial risk for the Department. However, officials are being encouraged to adhere to the provisions outlined in the approved Supply Chain Management (SCM) Service Standards to mitigate this risk. Additionally, the Department faces capacity challenges within the Supply Chain Management Unit. To address this, an Acting Director: Supply Chain Management was appointed following the vacancy of the position in August 2024. The post has since been advertised, and the recruitment process is expected to be finalised in the first quarter of the 2025/26 financial year. Furthermore, a review of the current organisational structure is planned for the 2025/26 financial year to address and close existing capacity gaps within the unit.

Gifts and donations received in kind from non-related parties

No gifts or donations were received by the Department during the current financial year.

Exemptions and deviations received from the National Treasury

No exemptions were received from National and Provincial Treasury in 2024/25 financial year.

Events after the reporting date

The department is not aware of any events after the reporting date

Other

None

Acknowledgement/s or appreciation

I would like to extend my sincere appreciation to all stakeholders and oversight bodies. Special thanks go to the Portfolio Committee for their ongoing assessments and valuable contributions toward improving the Department's services. I also acknowledge the Standing Committee on Public Accounts, the Audit Committee for their advice and continuous monitoring and evaluation

of departmental performance, Internal Audit for their consistent assessments and governance guidance, and the Auditor-General for their diligence in the execution of their duties.

Appreciation is also extended to the Sports Confederation and Sports Academy for their support in promoting a healthy and active citizenry in Limpopo. I further recognise the Limpopo Arts and Culture Council, Limpopo Geographic Names Committee, Limpopo Heritage Resources Authority, Limpopo Language Council, Limpopo Library Board, Limpopo Archives Council, and the Library for the Blind, as well as all non-statutory bodies that play a vital role in the development and support of the creative industries, language services, libraries, and archives. Our gratitude also extends to our partners across all spheres of government and civil society.

I would also like to express my heartfelt thanks to the employees and management of the Department. Without their dedication and commitment, we would not be able to deliver on the Sport, Arts, and Culture mandate for the people of Limpopo. Lastly, I sincerely acknowledge the leadership and unwavering support of the MEC for his strategic direction and guidance.

Conclusion

This report provides an overview of the Department's activities and resource utilisation for the 2024/25 financial year.

Approval and sign off



Ms M.D Ramokgopa

Accounting Officer

Department of Sport, Arts and Culture

Date: 30/05/2025

5. Statement of Responsibility and Confirmation of the Accuracy of the Annual Report

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

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

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

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

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

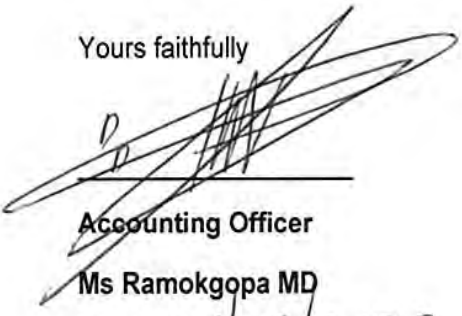
The Accounting Officer is responsible for the preparation of the annual financial statements and for the judgements made in this information.

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

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

In my opinion, the annual report fairly reflects the operations, the performance information, the human resources information and the financial affairs of the department for the financial year ended 31 March 2025.

Yours faithfully



Accounting Officer

Ms Ramokgopa MD

Date: 30/05/2025

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

Teamwork: Inclusivity in delivery of services

7. Legislative and Other Mandates

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 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.

Act	Purpose
National Language Policy Framework, 2003	The policy Framework strongly encourages the utilisation of the indigenous languages as official languages to foster and promote national unity. It considers the broad acceptance to linguistic diversity, social justice, the principle of equal access to public services and programmes, 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, No. 43 of 1996 as amended and Provincial Archive Services Act, No.5 of 2001	The Act provides for proper management and care of the records of governmental bodies, the preservation and use of archival heritage.
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.

Act	Purpose
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 requests 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 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 safeguard 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.

Act	Purpose
Limpopo Provincial Library Information Services Act 7 of 2001	The Act provides for the establishment, administration and control of library and information services in the province and for matters incidental thereto.
Promotion of Access to Information Act 2 of 2000	In terms of the Promotion of Access to Information Act, all <i>private bodies</i> (entities mentioned above as defined in PAIA) and <i>public bodies</i> (mainly state departments and state administrations as defined in PAIA) must give access to their records, if someone requests a record in terms of PAIA
Promotion of Administrative Justice Act 3 of 2000	The Act give effect to the right to administrative action that is lawful, reasonable, and procedurally fair and to the right to written reasons for administrative action as contemplated in section 33 of the Constitution of the Republic of South Africa, 1996; and to provide for matters incidental thereto.
Northern Province Languages Act, 2000	The Northern 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.
Division of Revenue Act, 2023	The Act provides for the equitable division of revenue raised nationally among the national, provincial and local sphere of government for the financial year; the determination of each province`s equitable share; allocations to provinces, local government and municipalities from national government`s equitable share; the responsibilities of all three spheres pursuant to such division and allocations; and to provide for matters connected therewith.
Culture and Cultural Council Act, 1983	To promote respect for the rights of cultural religious and linguistic communities. The Act provides for the establishment and functions of regional councils for cultural affairs at the direction of the Minister.
Skills Development Act,1998	Provide an institutional framework to devise and implement national, sector and workplace strategies to develop and improve the skills of the South African workforce; to integrate those strategies within the National

Act	Purpose
	Qualifications Framework contemplated in the South African Qualifications Authority Act, 1995; to provide for learnerships that lead to recognised occupational qualifications; to provide for the financing of skills development by means of a levy-financing scheme and a National Skills Fund; to provide for and regulate employment services; and to provide for matters connected therewith.
Public Finance Management Act, 1999	The Act regulate financial management in the national government and provincial governments; to ensure that all revenue, expenditure, assets and liabilities of those governments are managed efficiently and effectively; to provide for the responsibilities of persons entrusted with financial management in those governments; and to provide for matters connected therewith.
Preferential Procurement Policy Framework Act, 2000	The Act provides a framework for the implementation of the procurement policy contemplated in section 217(2) of the Constitution; and to provide for matters connected therewith.
Copyright Act 1978	The Act protects the following works: literary works, musical works, artistic works, cinematograph film works, sound recordings, broadcasts, programme-carrying signals, published editions and computer programs.
Culture Promotion Act 35 of 1983 (CPA)	The Act provides for the preservation, development, fostering and extension of culture in South Africa.
Performers' Protection Amendment Act, 2002.	The Act provides for protection of performers literary and artistic works, includes musical, dramatic and dramatico-musical works and expressions of folklore.

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.
South African Public Library and Information Services Bill, August 2012	The Bill aims to: • ensure consistency in the delivery of public library and information services in the country. • put in place measures to ensure redress of the inequalities in the provision of public library and • information services; and provide for principles, norms, and standards for the provision of public library and information services
Women empowerment and gender equality bill, 2013	The Bill aims to: • Ensure development and implementation of plans and measures which seeks to ensure gender mainstreaming, economic empowerment of women with disabilities, including special measures to facilitate meaningful participation in all areas of economic, social and cultural life, to achieve the progressive realisation of substantive gender equality.

Regulations

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

Recreational Events 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.
Preferential Procurement Policy Framework Act (5/2000): Preferential Procurement Regulations ,2022	Regulation provides a preference point system for acquisition of goods or services and for or tenders for income-generating contracts, including criteria for breaking deadlock in scoring.

Institutional policies and strategies

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 aspires 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. There are 17 SDGs to end poverty, fight inequality and

Policy	Purpose
	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 2030	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.
Revised Medium -Term Strategic Framework, 2021	The Revised Medium-Term Strategic Framework (MTSF) serves as framework to guide Government's Programmes during the electoral mandate period (2019-2024). 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 and fostering social compacts. These are achieved through four outcomes viz; Fostering constitutional values; Equal opportunities, inclusion, and redress; Promoting social cohesion through increased interaction across space and class; Promoting active citizenry and leadership and fostering a social

Policy	Purpose
	compact. The department further contributes indirectly to priority 1 (a capable and ethical state), 2 (economic transformation and job creation),3 (Education, skills and health), 4 (Consolidating the social wage through reliable and quality basic services) and 7 (Better Africa and World).
White Paper on Arts, Culture and Heritage services, 4 June 1996	This White Paper seeks to promote arts, culture, heritage, and literature, as significant and valuable areas of social and human endeavour 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 African athletes. The White Paper acknowledges that the organization, 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

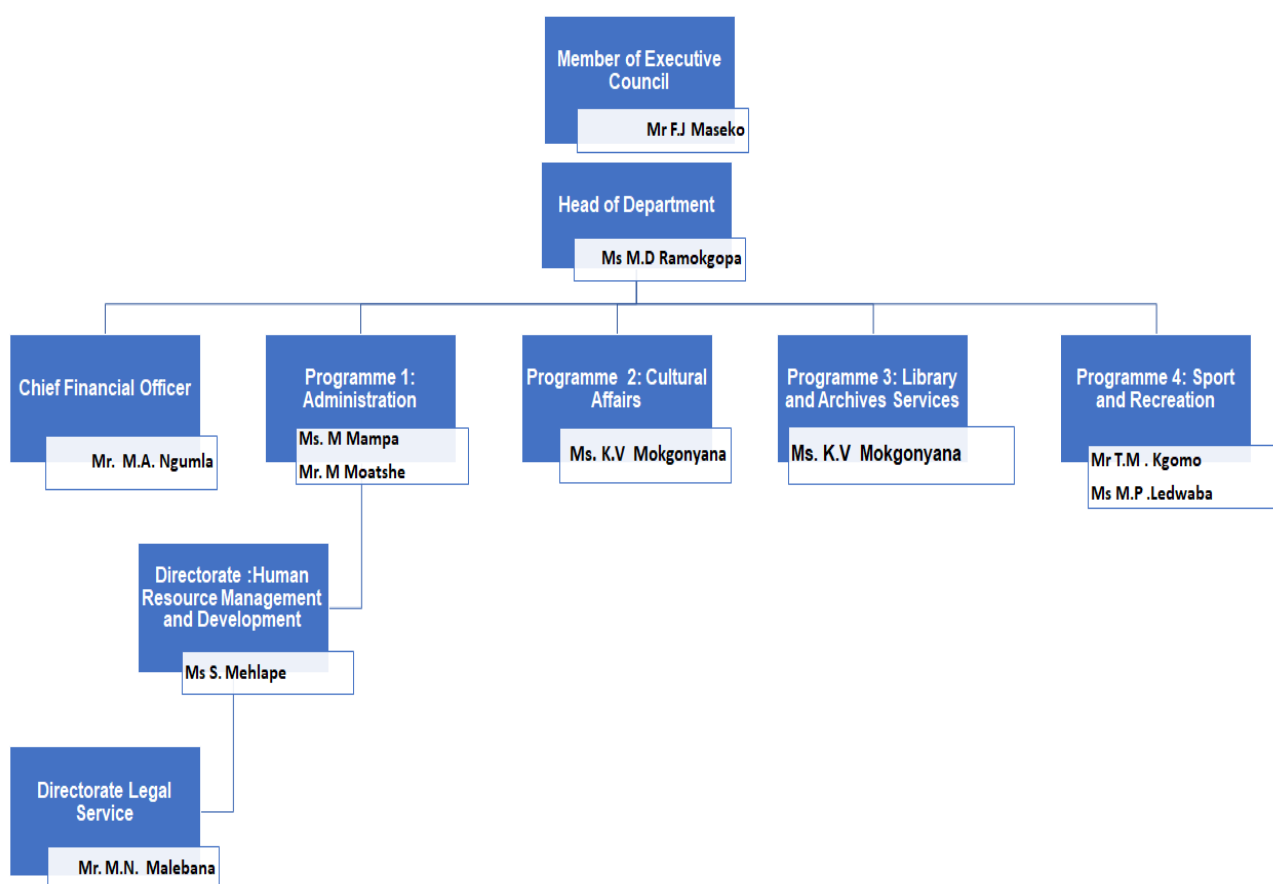
Policy	Purpose
	responsibility of promulgating legislation that provides norms and standards at local municipal level, developing policies within the context of the national sport and recreation policy, with the principal agents being the provincial federations , implementing and monitoring sport and 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.
Education white paper 6, special needs education: Building an inclusive education and training system,2001	It emphasizes the need for including persons with disabilities in the workplace, social environment, political sphere and sports arenas.
White Paper on Integrated National Disability Strategy, 1997	The white paper aims to develop and extend sporting activities for people with disabilities in both mainstream and special facilities so that they can participate in sport for both recreational and competitive purposes. It identifies sports as amongst other causes of inquiries. Subsequently advocates for sports administrators and other local role players to receive orientation courses in prevention and intervention.
National Sport and Recreation Plan (NSRP),2014	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.

Policy	Purpose
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 provinces to formulate policies to promote multilingualism in line with the guidelines contained in this Policy Framework.
State of the Nation Address, 2024	The Honourable President pronounced on the focal priorities which includes; reducing unemployment amongst young people aged 15 to 24 years are currently not in employment, education or training; intensification of collective efforts to bring GBVF to an end; Call for support for a pledge that men in South Africa are invited to take to demonstrate their personal commitment to ending GBVF; combating all forms of prejudice and intolerance as a mechanism to protect and advance the rights of members of the lesbian, gay, bisexual, transgender, queer/questioning and intersex community; implementing a just energy transition, not only to reduce carbon emissions and fight climate change, but to create growth and jobs; confrontation of the effects of climate change; expanding access to early childhood development and improving grade reading; professionalizing the civil service and ensuring that people with the right skills are appointed to key positions and deepening the DDM.
State of the Province address, 2024	The Honourable Premier pronounced on the sod turning on the site of the Limpopo Provincial Theatre and the benefits to accrue through unearthing of new talent and positioning the province as a key player in the creative arts economy. The Premier also touched on the construction of four new libraries in Tshaulu, Sekhukhune, Botshabelo, and Vleifontein. The Premier further acknowledged stars who made Limpopo proud in other sport codes, arts and culture, both nationally and internationally.

Policy	Purpose
Ministerial priorities	The ministerial priorities are divided into seven focus areas, namely policy and legislative programme; research, monitoring and evaluation programme; core programming and planning; development and strengthening of partnerships; cross-cutting imperatives; human resources and compliance; and administration and compliance. These priorities are multi-year in nature and informs future planning and interventions on service delivery.
Limpopo Development Plan, 2020	The Limpopo Development Plan (LDP) is a 5-year Growth and Development Plan that guides the Limpopo Province, in alignment with the National Development Plan (NDP) Vision 2030 and the 5-year NDP Implementation Plan and Medium-Term Strategic Framework (MTSF).
Expanded Public Works Programme (EPWP)	The EPWP is a key government initiative, which contributes to Government Policy Priorities in terms of decent work & 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.
Cultural and Creative Industries (CCI) Masterplan	The purpose of the Cultural and Creative Industries Master Plan is to set out key interventions aimed at ensuring equitable, sustainable wealth and income creation, quality jobs, support a quick post COVID-19 recovery, growing a sustainable and inclusive creative economy, ensuring the creative industries effectively contribute to transformation (employment & ownership) and job creation, building on the

Policy	Purpose
	potential of the creative economy to contribute to innovation in the shift to digitization in the 4IR and strengthening focus on creative industries.

8. Organisational Structure



9. Entities Reporting to the MEC

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

Name of Entity	Legislative Mandate	Financial Relationship	Nature of Operations
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.

Name of Entity	Legislative Mandate	Financial Relationship	Nature of Operations
Limpopo Provincial Language Committee	Pan South African Language Board (PANSALB) Act 59 of 1995 as amended by PANSALB Amendment Act of 1999 Use of Official Languages Act 12 of 2012	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.
Provincial Library and Information Services 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 Resource 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.

Name of Entity	Legislative Mandate	Financial Relationship	Nature of Operations
			Management of heritage resources at provincial level.
Limpopo Provincial 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 Province Archives Council	Provincial Archive Services Act,	Financial support for funding of activities	Consult with and advise the MEC on any matter related to the operation of the Limpopo Provincial

Name of Entity	Legislative Mandate	Financial Relationship	Nature of Operations
	No.5 of 2001		Archives and Records Services Act. • Advise and assist the Provincial Archivist in carrying out the objectives and functions of the Provincial Archives. • Promote the co-ordination of archival policy formulation and planning at provincial levels.
Moral Regeneration Movement	The Moral summit, 1998	Financial support for funding of activities	• Implement programmes aimed at combating moral degeneration. • Facilitating networking and partnerships with civil society organisations on moral regeneration • 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 215 of the Report of the Auditor-General, published as Part F: Financial Information.

2. Overview of Departmental Performance

2.1 Service Delivery Environment

2.1.1 Programme 2: Cultural Affairs

The Department of Sport, Arts and Culture, through its Cultural Affairs Programme, continues to make significant strides in promoting social cohesion, national identity, and inclusive development. These outcomes are aligned with the objectives of the National Development Plan (NDP), particularly Chapter 15, which focuses on transforming society and uniting the country. In 2024/25, performance across key sub-programmes reflected both stability and notable overachievement in several indicators.

The Department has made outstanding progress in advancing its goal of promoting social cohesion through increased public participation in targeted programmes. Against a five-year target of 6,301 participants, set from a baseline of 3,994, the Department has significantly exceeded expectations.

By the end of March 2025, participation had reached 21,079, more than three times the original target of 6,301, demonstrating a sustained and exceptional upward trend. This achievement reflects the growing relevance, accessibility, and impact of social cohesion initiatives across communities. Key drivers of this success include:

- Enhanced programme visibility and outreach, particularly in underserved areas.
- Strategic partnerships with community organisations, schools, and cultural institutions.
- Increased focus on inclusive programming, such as youth dialogues, intergenerational forums, and cultural exchange platforms.

The significant overachievement not only demonstrates the Department's operational efficiency but also highlights the rising public appetite for platforms that foster unity, national identity, and community engagement.

Moving forward, the Department aims to sustain this momentum by investing in the quality, diversity, and reach of its programmes, ensuring they remain relevant and transformative for all Limpopo citizens.

Under the **Arts and Culture sub-programme**, the Department successfully hosted three National Days, organized two social cohesion programmes, conducted 25 community dialogues, and supported seven statutory and non-statutory bodies—all meeting their annual targets. These consistent results signal effective planning and engagement at both provincial and community levels, with programmes contributing meaningfully to nation-building efforts.

Capacity-building initiatives exceeded expectations, with 1,765 practitioners benefiting from training—465 more than the annual target. This overachievement was enabled by strong partnerships, particularly with the National Lottery and the Departments of Labour and Social Development, which provided additional training on funding applications and Non-Profit Organisation (NPO) registration. Similarly, artist promotion saw significant gains, with 5,077 artists promoted against a target of 3,000. The increase was largely due to expanded platforms such as the Marula Festival build-ups, Mapungubwe Arts Festival, and Ku Luma Vukanyi events, supported through a partnership with the Limpopo Economic Development Agency (LEDET).

In support of the creative industries, eight projects received backing, meeting the target. A major highlight of the year was the implementation of 24 Gender-Based Violence and Femicide (GBV&F) awareness campaigns, double the planned target. This was made possible through collaboration with the South African Police Service in identified hotspot areas and additional funding from the national department, emphasizing the Department's commitment to social justice and safety through the arts.

Progress on infrastructure development was also positive, with construction on the Provincial Theatre reaching 40% completion, as planned. This marks a key milestone in expanding access to cultural spaces and stimulating economic activity through the performing arts sector.

The **Museum Services sub-programme** focused on heritage-based job creation. A total of 139 job opportunities were created, slightly below the planned 143. The deviation was due to a combination of high staff turnover and delays in the recruitment process, highlighting the need for improved staffing strategies and streamlined HR procedures.

Within the **Heritage Resource Services sub-programme**, the Department continued to foster awareness of national identity through the "I Am the Flag" campaign, successfully implementing all 30 targeted initiatives. These efforts contributed to increasing public understanding of national symbols and heritage values.

The **Language Services sub-programme** also surpassed its multilingualism promotion goals, hosting 16 campaigns against a planned 10. This increase was due to opportunistic programming at Career Day Exhibitions, Youth Day celebrations, and other community engagements. Additionally, 100% of requested documents were translated and edited, reinforcing the Department's commitment to inclusive communication and linguistic diversity.

In conclusion, the Department's Cultural Affairs Programme performed strongly in 2024/25, with most targets met or exceeded. Strategic partnerships, responsive programming, and efficient delivery mechanisms played a critical role in this success. Areas requiring attention include improving recruitment and retention processes to support employment targets. Overall, the Programme has made a meaningful contribution to the goals of social cohesion, heritage preservation, and inclusive cultural development.

2.1.2 Programme 3: Library and Archives Services

During the reporting period, significant strides were made toward the Five-Year Strategic plan outcome of improving access to **library and information services**, with specific progress made against the target of completing eight (8) libraries.

Six (6) libraries (Seleteng, Mavalani, Runnymede, Mulamula, Vleifontein and Botshabelo) have reached practical completion, marking a substantial milestone in the department's commitment to promoting equitable access to knowledge, education, and lifelong learning opportunities. These facilities are expected to begin operations in the upcoming reporting cycle, once fully equipped and staffed.

In addition to the completed projects, construction of two (2) new libraries—located in Mampane and Tshaulu—is currently underway, despite challenges encountered, including limited access to materials and constraints related to contractors' capacity. These projects demonstrate continued investment in under-served areas and reflect a responsive approach to community needs for access to educational and informational resources.

Once fully operational, these libraries will provide safe, resource-rich spaces for reading, learning, digital access, and community engagement platform. They will also serve as vital anchors in the broader goal of social cohesion and educational advancement, especially in rural and marginalised communities.

The Department's **Library and Archives Services Programme** plays a critical role in improving access to information and preserving archival records. The programme aligns with key objectives in the National Development Plan (NDP), particularly those promoting education, cultural enrichment, and responsive public services. Performance for the 2024/25 period reflects both progress and notable implementation challenges, particularly within library infrastructure and material procurement.

Under the Library Services sub-programme, the Department aimed to establish four libraries during the reporting year. However, only two libraries - Vleifontein and Botshabelo reached practical completion, falling short of the planned target by two. This underperformance was due to a number of delays experienced at Tshaulu and Mampane libraries. In Tshaulu, the original contractor was terminated in September 2024, wherein the new contractor was appointed and site handed over on 27th February 2025. At Mampane (Sekhukhune), progress was hampered by a shortage of fencing materials from the supplier, highlighting the need for tighter procurement oversight and improved project management.

Another key indicator under this sub-programme—library material procurement—also fell significantly short. While the Department planned to acquire 25,000 items, only 6,981 were purchased. This resulted in a deviation of -18,019 items, primarily due to the inability to secure the required three quotations, which led to repeated cancellations and reinitiations of the procurement process. The situation underscores the importance of improving supply chain systems to avoid such disruptions in future cycles. To prevent such disruptions in the future and

enhance procurement efficiency, the Department shall review the strategic sourcing mechanisms for specialized library materials to ensure improved responsiveness to market conditions.

In contrast, performance under the Archives sub-programme was more stable and aligned with targets. All 10 planned record classification systems were approved, ensuring that public entities can manage records in compliance with national standards. Nine (9) archive and records training sessions were delivered—one more than planned—due to an additional request from the Department of Agriculture, Land Reform and Rural Development. This reflects a positive level of responsiveness to interdepartmental needs.

In the area of heritage preservation and community engagement, the Department successfully implemented 15 oral history projects, meeting its target. These initiatives are vital for documenting previously marginalised narratives and fostering inclusive memory-making. Similarly, eight public awareness programmes were conducted to educate the public on the importance and availability of archival services, meeting the annual target with no deviations.

Overall, while infrastructure development and material acquisition experienced setbacks, the Archives sub-programme maintained solid performance and demonstrated flexibility in responding to stakeholder needs.

The challenges faced in the library infrastructure and procurement space point to systemic issues in contract and supplier management that must be addressed to meet future targets. Nevertheless, the programme continues to advance the Department's constitutional mandate outlined in Schedule 5, Part A Schedule 5, Part A identify libraries as functional areas of exclusive provincial competence.

1.1.3 Programme 4: Sport and Recreation

In pursuit of the outcome "Increased participation in sport and recreation," the department set a target of 685,460 participants in organised sport and active recreation events for the current year. However, current performance reflects 301,855 participants, which is 17.79% below the baseline of 367,218. This shortfall signals the need for intensified efforts to accelerate implementation in alignment with the National Sport and Recreation Plan (NSRP). Key focus areas will include strengthening the hub-based delivery model to ensure greater community reach, expanding school and league-based programmes, and enhancing stakeholder collaboration. These interventions are critical to reversing the decline and driving inclusive, equitable access to sport and recreation opportunities across all districts.

The **Sport and Recreation Programme** plays a vital role in promoting physical activity, fostering community cohesion, and developing sporting talent across the province. The programme's efforts are in line with the National Development Plan (NDP) and the Medium-Term Strategic Framework (MTSF) and the National Sport and Recreation Plan focusing on increasing participation in sport and recreation, supporting athletes, and building sustainable sporting structures.

In the **Sport sub-programme**, the Department achieved a significant milestone in athlete support, with 1 007 athletes receiving support from sport academies in 2024/25, exceeding the

planned target of 1 000 athletes by seven (7). This increase was largely due to additional requests from various federations, reflecting the growing demand for resources to nurture talent. The Department also continued to provide support to six sports academies, meeting the planned target with no deviations.

The club development programme saw 512 people trained, surpassing the target of 500 by 12. This increase was driven by a specific request from the Netball Federation for structural governance workshops, further expanding the capacity of club leaders and coaches to manage and develop local clubs.

In terms of supporting local leagues, the Department exceeded its target of 223 leagues, with 235 leagues supported in 2024/25, representing a 12-league increase. This additional support stemmed from unanticipated requests from federations during their seasonal leagues. In the vibrant sporting landscape of Limpopo, the number of leagues across its regions continues to grow, reflecting the deepening passion for sports and the commitment to developing local talent. Of the 235 leagues total, the Vhembe District leads the way with 61 leagues, highlighting its strong sporting culture. This district has emerged as a powerhouse, fostering an environment where athletes of all ages and skill levels can compete and grow, while setting the tone for the rest of the region. Following closely are the regions of Sekhukhune and Capricorn, with 56 and 53 leagues, respectively.

Moreover, the Department successfully implemented one provincial programme, the Limpopo Sport Awards, which was in line with its planned goals. This initiative underscores the Department's consistent commitment to promoting local sports development and recognizing the achievements of athletes within the province.

Key Achievements included the following.

- Baobab Netball Team successfully retained their position in the A Section by winning the relegation match against KZN Kingdom Stars.
- Dineo Letsoalo from Mopani was selected for the South African U/19 Netball Squad following her performance at the Telkom Netball Championships (U/17, U/18, U/19).
- Edward Manyathela secured a place in the Fast 5 South African team for 2024.
- Two athletes, Monique Scheepers and Kagiso Mamabolo, were selected for the South African Country District Netball Team.
- Tatenda Mabaya and Chantel Vosloo were appointed as coach and manager, respectively, for the South African Country District Netball Team.
- Limpopo achieved 2nd place at the Team Sport for the Physically Disabled Championships, earning a total of 17 medals (11 Gold, 2 Silver, 4 Bronze).
- Limpopo successfully hosted the 2025 Limpopo Sport Awards, which were broadcast live on SABC 2.
- The Limpopo Men's Softball Team became national champions, securing gold at the National Championship in Rustenburg, supported by the federation.

- In partnership with the City of Polokwane, SAFA, and Government, Limpopo hosted a successful World Cup Qualifier match for Bafana Bafana vs. Lesotho.

In the **Recreation sub-programme**, the number of schools, hubs, and clubs provided with sport equipment and attire is slightly above the target of 877, with 944 items distributed. The increase is due to the increase in requests from local clubs participating in leagues and tournaments.

The Department recorded 93,146 participants in organised sport and recreation events during the 2024/25 period, falling short of the annual target of 100,000 by 6,854 participants. This shortfall was primarily attributed to the suspension of leagues during examination periods and lower-than-expected turnout at certain key events. Despite this, district-level data reflects notable engagement trends that offer valuable insight into local performance and participation.

Vhembe led the province with an impressive 62.6% active participation rate, translating to 15,984 individuals actively involved in organised sporting activities. Mopani, though recording the smallest total base (13,543), achieved a high engagement rate of 59.2%, with 8,018 active participants. Capricorn followed with a 52.9% engagement rate, showing balanced participation among its 14,109 total and 7,463 active participants.

In contrast, Waterberg and Sekhukhune reported lower engagement levels, at 44.1% and 41.3%, respectively. Waterberg, with 23,746 total participants, had 10,480 actively involved, while Sekhukhune had 6,830 active participants out of 16,521.

These figures highlight both the strengths and disparities in participation across districts, offering a roadmap for targeted interventions. Moving forward, the Department shall consider optimising scheduling around academic calendars and enhancing outreach in lower-performing areas to improve participation rates and help the Department meet its future targets.

In Indigenous Games, the Department exceeded the target by supporting 261 clubs against a target of 220, reflecting a growing interest and engagement in indigenous sports.

The province made notable strides under the Siyadlala Active Recreation programme. Support was provided to athletes who represented South Africa at the Kho-Kho World Cup in India, with Limpopo proudly contributing the national squad manager for both the men's and women's teams. The Mopani District demonstrated strong stakeholder engagement by securing support from Van Velden Hospital, enhancing the capacity for community sport initiatives. Additionally, the district backed the Homecoming Sibu Hiking Trails event, organized by local community members. This event has now been formally declared an annual active recreation initiative, to be supported in partnership with local stakeholders, reinforcing the province's commitment to promoting inclusive and sustainable recreational activities.

The **School Sport sub-programme** saw considerable success in promoting participation and talent development. 30 178 learners from 1 916 schools participated in district, provincial, and national school sport tournaments, significantly surpassing the planned target of 25,000 by 5,178. This increase was largely attributed to the success of the Didiza34 Ambassador Programme, supported by the National Department of Sport, Arts, and Culture.

The Department exceeded its target by supporting 667 learners at the National School Sport Championships, surpassing the initial goal of 470. This increase was largely driven by additional

participation in events such as the Kay Motsepe Football Schools Championships and various chess tournaments. These national platforms offered learners invaluable opportunities to compete at a high level and gain exposure beyond provincial boundaries. Participation extended across a diverse range of sporting codes, including swimming, athletics, netball, hockey, football, chess, and multi-coded sports. Through these engagements, learners were able to refine their technical abilities and deepen their tactical knowledge, while also developing vital life skills such as discipline, leadership, teamwork, and resilience. Moreover, the national stage provided access to professional coaching and increased opportunities for learners to be identified for talent development pathways, further enhancing their prospects within the broader sporting landscape.

The Department also successfully supported 19 school sport structures, meeting the target with no deviations. Additionally, 260 people were trained to develop school sport, exceeding the planned target of 200 by 60. This increase was prompted by additional requests for training from school sport structures, enhancing their ability to deliver high-quality sport programming.

Key achievements for the sub-programme include

- The province improved its standing to 5th position at the 2024 National School Sport Championships (NSSC).
- Five learners from Waterberg District were part of the gold medal-winning volleyball team at the 2024 NSSC.
- Eight U/17 volleyball boys from Capricorn District contributed to the team that won gold at the NSSC.
- Three (3) girls (Nare Mohlake, Maphuti Hlako, Tshepang Mahlakoane) and 2 boys (Mike Kekana, Khomotso Mokgawa) were selected to the U/18 National Softball Team.
- Kgomotso Mokgawa, Tokollo Tlouyamma, and Photololo Molota were invited to the National Baseball Training Camp through School Sports Softball.
- Mmakwena Makgoka from Seshego High School is representing South Africa at the World Baseball Softball Confederation (WBSC) Africa Baseball5 Youth Championship.

The **Sport and Recreation Programme** in 2024/25 showed substantial progress towards increasing access to sport and recreation, supporting local sports clubs, and developing talented athletes. Despite some challenges, such as deviations in equipment distribution and lower-than-expected participation during exam periods, the programme performed well in most areas, particularly in school sport and athlete support. The success of specific initiatives, such as the Didiza34 Ambassador Programme and the Kay Motsepe Football Schools Championships, illustrates the positive impact of targeted interventions.

Through the support of the Limpopo Sport Academy and Sport Confederation, Limpopo Province recorded outstanding achievements in sport development and athlete support during the 2024–2025 period. Athletes excelled in both national and international competitions, with notable performances in boxing, where the team secured 1 gold, 2 silver, and 7 bronze medals at the South African National Boxing Organisation (SANABO) Championships. In male netball,

six players from Capricorn and Waterberg were selected for the national team, with the U/23 team claiming silver. Limpopo's U/15 female footballers represented South Africa at the CAF Africa Schools Championship in Namibia, returning with gold, while the Special Olympics football team also claimed gold and qualified for the 2025 Africa Unified Games. In netball, the Deaf team earned bronze at the SPAR Championships, and five athletes were selected for the National Development Squad. Baseball saw Limpopo athletes competing at the Baseball 5 World Cup in Hong Kong, U/15 World Cup in Colombia, and All-Star Week in Cape Town, with several earning national call-ups. The province also shone in para-sports, with 15 para-volley athletes selected for the 2025 African Championships and the Mapungubwe Warriors crowned champions at the Sub-Zonal event. Sheryl James proudly represented Limpopo at the 2024 Paralympics in Paris. Further achievements include success in table tennis with multiple medals at the national and continental level, and a top three finish by Tshiawelo Secondary School at the Kay Motsepe Netball Championship. Across all these achievements, the Department provided crucial support such as accommodation, transport, scientific assessments, strength and conditioning, medical services, and life skills training. The province also hosted an Elite Athlete Seminar to honour national representatives and promoted athlete development through partnerships with tertiary institutions and federations. These achievements reflect Limpopo's growing presence and impact in national and international sport.

Looking ahead, there are opportunities to address the challenges related to league suspensions and equipment distribution, with the goal of meeting and potentially exceeding future targets. Continued collaboration with federations, non-governmental organisations, Local Municipalities and the Department of Education through the implementation of the Memorandum of Understanding, and local communities will be crucial in sustaining this momentum and further advancing the development of sport and recreation across Limpopo province.

2.2 Service Delivery Improvement Plan

The department has completed a delivery service 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
Provision of library materials to public libraries	Learners, Students, Researchers, Educators, And General Community Members	85 000 library materials purchased and distributed to 125 Public libraries within nine (9) months	25 000 library materials purchased and distributed to 125 public libraries within nine (9) months	6981 purchased
Provision of library infrastructure	Seleteng, Runnymede, Mavalani and Mulamula	8 libraries established by 2025	4 libraries achieving practical	2 libraries achieved practical completion by

Main services	Beneficiaries	Current/actual standard of service	Desired standard of service	Actual achievement
in the province	Community Members. Learners, Students, Educators, Job Seekers, The Elderly		completion by 2025	end March 2025
Promotion of sport and recreation programmes	Learners and youth Emerging and professional athletes, Coaches, volunteers, and sport administrators, Schools sport clubs, Local communities,	270 000 people actively participating in organised sport and recreation	255 000 people actively participating in sport and recreation	122 786 people participated in Sport and Recreation

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

Current/actual arrangements	Desired arrangements	Actual achievements
Consultation Standards		
Co-ordinate stakeholders' engagement meetings per quarter (i.e. quality circles)	Co-ordinate stakeholders' engagement meetings per quarter (i.e. quality circles)	Library Services hosted 6 stakeholder engagement meetings between Province and National DSAC (18-19 April, 18-19 July, 17-18 October, 16-17 January 2025, September 2024 and November 2024).

Current/actual arrangements	Desired arrangements	Actual achievements
Program/project managers and coordinators at local and district level will consult with stakeholders on an annually basis	Program/project managers and coordinators at local and district level will consult with stakeholders on an annually basis	Library Intergovernmental Relations (IGR) meetings were hosted on 14 – 15 May, 12 September 2024 and 25 March 2025 with public library staff, district staff and municipal staff.
Courtesy/ Professional Standards by Public Servants:		
Compliance with ISO standards/SABS/ LIASA Code of Ethics and Conduct/ASAQS – Association for South African Quantity Surveyors /SACQSP – South African Council for the Quantity Surveying Profession /SACPCMP – South African Council for the Project and Construction Management Profession	Compliance with ISO standards/SABS/ LIASA Code of Ethics and Conduct/ASAQS – Association for South African Quantity Surveyors /SACQSP – South African Council for the Quantity Surveying Profession /SACPCMP – South African Council for the Project and Construction Management Profession	Librarians and Library Assistants pay for LIASA individual membership. Membership is renewed annually and is not compulsory. 1-ASAQS 1- SACQSP 1 - SACPCMP
Continued adherence to Departmental Service Standards	Approved Departmental Service Standards	Approved domain standards are in place and monitored on a quarterly basis.
New employees attended virtual ethics training	New employees attended virtual ethics training	26 employees attended Ethics training.
Courtesy/ Working Environment Standards:		
Compliance assessment report of all district and provincial libraries on OHS legislative requirements	Compliance assessment report of all district and provincial libraries on OHS legislative requirements	Conditional gap assessment conducted for libraries

Current/actual arrangements	Desired arrangements	Actual achievements
Way finding signage audit.	Directional sign and information sign for district libraries	71 libraries were installed with name/signboards which clearly indicate the name of the library, operating hours and contact numbers.
Physical Access Standards:		
Users access new library materials in various formats	Provide new library materials in various formats	33 524 Library materials have been distributed to libraries. Libraries have access to eNewspapers and ePeriodical which is a service provided in digital format.
Libraries open between 7h30-16h30	Libraries opened at times of maximum convenience to those who live, work and study in the community	Eight (8) Libraries are opened during the week, 7h30 to 16h30 only. Only eight libraries (Makhado in Vhembe, Mankweng, Seshego and Polokwane in Capricorn District and Jane Furse, Burgersfort, Groblersdal, Phatanswane, in Sekhukhune District operate on Saturdays.
Newly built libraries accessible within a journey by private vehicle of about 15 minutes	Newly built libraries accessible within a journey by private vehicle of about 15 minutes	Four (4) Newly built libraries (under construction) are accessible within a journey by private vehicle of about 15 minutes. Two (2) of the 4 have achieved practical completion.

Current/actual arrangements	Desired arrangements	Actual achievements
Provide sport and recreation activities in 71 hubs	Provide sport and recreation activities in 71 hubs	Implemented sport and recreation across 95 community hubs.
Openness & Transparency		
Annual Performance Plan, MEC's Budget Speech and Departmental Annual Report, SDIP published on Departmental website Service Standards and Service Charter	Annual Performance Plan, MEC's Budget Speech and Departmental Annual Report, SDIP published on Departmental website Service Standards and Service Charter	The Annual Performance Plan, Annual Report, and MEC Budget Speech were tabled at the Legislature. The Service Delivery Improvement Plan (SDIP) and Service Charter were approved, monitored, and reports submitted to the Department of Public Service and Administration (DPSA) through the Office of the Premier (OTP).
Value for Money		
Library materials supplied to all public libraries	101 public libraries provided with library materials as per identified needs and within cost.	33 524 Library materials have been distributed to libraries.
Align infrastructure delivery timeframes to timeframes for MTEF planning and budgeting	Align infrastructure delivery timeframes to timeframes for MTEF planning and budgeting.	Infrastructure plans for MTEF and DDM projects identified and included in the draft Strategic Plan and Annual Performance Plan (APP).
Services provided within the allocated budget	Services provided within the allocated budget.	Library and Archives spent 102% of their allocated budget, while Sport and Recreation spent 90% without commitments.

Service delivery information tool

Current/actual information tools	Desired information tools	Actual achievements
Information will reach all beneficiaries through IGR, meetings and departmental website	Information will reach all beneficiaries through IGR , meetings and departmental website, social media platforms.	Library IGR meetings were hosted on 14 – 15 May, 12 September 2024 and 25 March 2025 with public library staff, district staff and municipal staff.
Exhibitions	Exhibitions	Exhibitions were held during key commemorative events and provincial celebrations, including Freedom Day in Ga-Sekororo, Africa Day at the University of Limpopo, Heritage Day in Mokomene Ga-Ramokgopa, and Human Rights Day in Vhembe. Additional exhibitions took place during five Social Cohesion Dialogues across the province, four Ku Luma Vukanyi celebrations, five Mapungubwe build-up events (one in each district), and the Gender-Based Violence and Femicide social dialogue held at Fusion Boutique in partnership with the LACC.
Radio talks	Radio talks	The department conducted over 100 radio interviews and two television interviews (Sport Awards and Bafana Bafana vs. Lesotho match on SABC TV News). Interviews also highlighted the departmental budget speech. Media platforms included SABC Combo, ENCA, Newsroom Afrika, Energy FM, Capricorn FM, Metro FM, and various community radio stations. Print media coverage was secured in publications such as the <i>Polokwane Review</i>, <i>The Mirror</i> (Vhembe), and <i>The Observer</i>. Advertising packages for significant days included radio adverts, live interviews, and event coverage to maximize public awareness and engagement.

Current/actual information tools	Desired information tools	Actual achievements
Citizen report and service standards	Citizen report and service standards	Citizen report and Service Charter published.
Strategic and annual performance plan	Strategic and annual performance plan	Annual Performance Plan published.
Flyers, banners & booklets	Flyers, banners & booklets	Flyers distributed during the I am the flag campaigns. Posters and leaflets were distributed for Mapungubwe Arts and Cultural Festival.
Annual report	Annual report	Annual Report published and submitted to relevant oversight bodies.
Performance reports	Performance reports	Quarterly performance reports, Five-year performance compiled and submitted to oversight bodies.
Website	Website	Website updated with latest events information , media releases , adverts, and vacancy circular.

Complaint's mechanism

Current/actual mechanism	complaints	Desired mechanism	complaints	Actual achievements
Departmental suggestion boxes/complaints register in all service points		Departmental suggestion boxes/complaints register in all service points		Infrastructure plans for MTEF and DDM projects identified and included in the draft Strategic Plan and APP.
All complaints registered, investigated and resolved within 25 days		All complaints registered, investigated and resolved within 25 days		One complaint received investigated and resolved within 25 days.

Current/actual mechanism	complaints	Desired mechanism	complaints	Actual achievements
Complaints management procedure, Presidential hotline,		Complaints management procedure,		An approved complaints management procedure is in place and has been implemented.
Employees training on departmental complaint mechanism		Presidential hotline.		One complaint received through Office of the Premier investigated.
		Employees training on customer care.		The Service Charter has been approved; however, printing has been delayed due to procurement challenges and has been deferred to the next financial year.
		Display of departmental service charter/standards in all facilities.		During the reporting period, one complaint was received, investigated, and successfully closed.
		Analyse and provide feedback on registered customers complaints.		

2.3 Organisational environment

In the reporting period, the Department encountered a series of challenges that had both immediate and long-term impacts on its ability to meet its Strategic Plan and Annual

Performance Plan. This section outlines significant internal developments and the measures taken to address them.

The Department experienced some internal challenges in key personnel during the reporting period, which impacted its operational dynamics particularly for Sport and Recreation. While the department successfully maintained leadership stability in key positions, such as the Chief Financial Officer (CFO), there were some challenges related to staffing and alignment with the library staffing norm.

The department's organisational structure comprises 506 employees, but there were noticeable gaps in core service areas, such as sport and recreation, libraries and critical support functions. Despite these challenges, the department's leadership remained committed to ensuring continued progress.

Notably, the department leveraged its gender-responsive strategies, with females making up 68% of the workforce, 27.5% being youth and 2.7% being People with Disabilities, reflecting its commitment to implementation of Job Access Strategy, Gender Equality Framework and the National Youth Development policy, ensuring diversity and inclusion. There is an ongoing recruitment efforts focused on enhancing gender disability mainstreaming approach, as the department aimed to integrate more individuals with disabilities into the workforce and encourage youth participation.

To mitigate the impact of staffing gaps, the department intends to strengthen its recruitment processes, targeting historically disadvantaged individuals (HDIs), youth, and individuals with disabilities. Additionally, under the new public service professionalisation directives, the department is working towards streamlining recruitment and performance management processes to attract skilled professionals and maintain operational efficiency.

One of the most significant internal challenges the department faced was the insufficient staffing in core and critical support areas, which limited the department's ability to fully execute its mandates. Despite having a dedicated team of professionals, including experienced librarians and management staff, there was a clear need to increase capacity in key areas such as Sport and recreation, supply chain management (SCM), information technology (IT), and occupational health and safety (OHS).

To address these challenges, the department adopted a multifaceted approach that included targeted recruitment campaigns to fill critical vacancies and a focus on development of existing staff. Furthermore, the Department further integrated the Expanded Public Works Programme (EPWP) to create job opportunities, particularly for youth, women, and individuals with disabilities. This initiative not only addressed staffing shortages but also contributed to the department's broader goals of inclusive economic growth and poverty reduction.

The department also faced technological challenges, particularly with aging ICT infrastructure. Although significant progress was made in expanding broadband connectivity across the department's libraries, with 110 libraries now offering free internet access, the department still encountered difficulties with its existing IT systems. Vulnerability to cyber-attacks and the lack of a comprehensive library materials system for managing and accounting for departmental books were key issues.

Recognising the importance of modernising its ICT infrastructure, the department is taking steps to address these challenges. The department's ICT strategy focuses on increasing broadband capacity and implementing secure, reliable systems for managing library materials. Additionally, the department is prioritising the development of policies and systems to ensure effective management of electronic systems, including the implementation of the Provincial e-Government Strategy.

Technological upgrades were prioritised, with investments in secure ICT infrastructure, expanded broadband, and improved systems management. Financial resources were optimised by focusing on priority projects and leveraging conditional grants, alongside advocating for increased equitable share funding. Governance improvements centred on strengthening asset management, procurement, and compliance systems to uphold transparency and maintain the department's clean audit status.

To mitigate the risks associated with these technological challenges, the department invested in cybersecurity measures and improved monitoring and reporting systems. The development of the library materials system, which is a priority for the next five years, will help streamline operations and maintain accountability across the department.

The department's financial position faced pressure due to a decrease in the overall allocation for the 2025/26 financial year. The allocation decreased by 7.7%, which had a direct impact on the department's ability to fully expand services, particularly in areas such as library

maintenance and infrastructure development. However, the department was able to maintain its commitment to effective financial management, as evidenced by the attainment of its maiden clean audit for the 2023/24 financial year.

The decrease in the budget allocation, along with the need for additional funding for critical initiatives, such as the Community Library Services Grant and the partnership with the Department of Education for School Sport, highlighted the ongoing financial challenges. In response, the department has advocated for an increased equitable share allocation to support future service delivery needs. Additionally, the department continued to leverage conditional grants, such as those from the EPWP, to fund key projects and create employment opportunities.

The department's commitment to upholding strong governance standards remained unwavering throughout the reporting period. While challenges related to procurement systems were identified, the department took immediate steps to address these issues. It recognised the importance of securing a customised library materials system to maintain accountability and transparency in its operations. The procurement of this system is considered paramount to ensuring that the department maintains its clean audit status and continues to demonstrate strong financial stewardship.

Additionally, the department's commitment to gender-based violence prevention and its efforts to ensure a workplace free from harassment were central to maintaining an ethical and inclusive organisational culture. These initiatives not only supported the well-being of staff but also contributed to the department's broader social objectives of government.

Despite internal challenges—such as staffing shortages, ageing ICT systems, budget constraints, and governance issues—the department remained resilient. Through focused recruitment, ICT upgrades, and strengthened governance, the Department sustained progress towards its strategic goals and remains committed to inclusive, ethical, and effective service delivery.

2.4 Key policy developments and legislative changes

There were no key policy changes during the period under review or 2024/2025 financial year.

2.5 Progress towards 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

Outcome: Good governance

The Department has set a five-year target of achieving clean audit. The Department has achieved an Unqualified audit outcome with “No material findings”.

Outcome: Increased participation in social cohesion programmes (Progress against target of 6 301 from baseline of 3 994). The Department has exceeded the 5-year target of 6 301 by increasing achievement from (14, 223) as at end March 2025 to 21,079.

Outcome : Improved access to library and information services (Progress against target of 8). Practical completion achieved for six (6) libraries (Seleteng, Mavalani, Runnymede, Mulamula, Vleifontein and Botshabelo). Construction of two (2) new libraries at Mampane and Tshaulu is in progress.

Outcome: Increased participation in sport and recreation (Progress from 367 218 baseline to 685 460). Department achievement has increased from (178,385) as at end March 2024 by 87 534 to 301,855 at end March 2025. An achievement of 44%.

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 Five-year target
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

3 Institutional Programme Performance Information

3.1 Programme 1: Administration

Programme 1: Administration

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

Sub-programme

The programme has the following sub-programmes:

- Office of the MEC
- Corporate Services

Purpose

Office of the MEC: Provide administrative, client liaison and support service to the MEC.

Corporate Services: Rendering of an internal and external communication and marketing service, manage the overall administration of the Department which includes financial management, human resource management and development, registry, messenger services, legal administration, and transport services.

Institutional outcome: Good Governance.

Outcomes, Outputs, Output Indicators, Targets and Actual Achievements

The Department achieved 99.9% compliance in timely payment of invoices, reflecting commitment to financial governance as outlined in South Africa's Medium-Term Strategic Framework (MTSF 2019-2024). While payments were delayed due to technical issues, all invoices were eventually processed, supporting the overarching goal of effective resource management in the National Development Plan (NDP) and Limpopo Development Plan.

The Department exceeded its procurement targets for women (54.4%) and youth (37.4%), while slightly falling short in spending on persons with disabilities (6.5%), compared to the target of 7%. This reflects the Department's alignment with the MTSF's commitment to inclusive growth and equitable economic participation, though efforts will continue to address the challenges faced in achieving the target for persons with disabilities.

During the reporting period, the Department surpassed its skills development target, implementing 25 interventions that contributed significantly to workforce capacity building. A total of 260 employees were trained, with 253 participating in skills programmes and short courses, and 7 in other forms of training. Women accounted for 75.8% of participants, reflecting strong female representation. This success was enabled by additional funding from the Office of the Premier and aligns with Limpopo's priority to invest in human capital for a developmental state. These efforts directly support Priority 1 of the MTSF—*A Capable, Ethical and Developmental State*—and advance the NDP's objective of building a capable and professional public service.

Further, the Department advanced youth skills development by hosting 65 graduate interns funded by the Department, Mo-Afrika, and CATHSSETA, with females making up 70.8% (46) of participants. Additionally, 50 student interns were placed through partnerships with ETDPSETA, INSETA, BANKSETA, Transport Education and Training Authority and University of Venda, of whom 66% (33) were female. The Department also awarded 20 bursaries, 70% (14) to female beneficiaries, demonstrating a strong commitment to gender equity and investment in human resource development.

The Department met its targets for capacity building and health and wellness programmes (6 programmes each). These interventions support the NDP's focus on employee well-being and skills development, ensuring a productive and healthy workforce aligned with provincial development goals.

The Department implemented 12 GBV&F workshops, meeting its annual target and reinforcing the national commitment to address gender-based violence and femicide (GBV&F). These interventions support MTSF Priority 6: Social Cohesion and Safer Communities, and LDP focus of strengthening social cohesion through reducing GBVF.

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

(The Department did not re-table its Annual Performance Plan in the financial year under review)

Table 2.4.4.2: Report against the originally tabled Annual Performance Plan Programme / Sub-programme: Administration

Outcome	Output	Output Indicator	Audited Actual Performance 2022/2023	Audited Actual Performance 2023/2024	Planned Actual Target 2024/2025	Actual Achievement 2024/2025	Deviation from planned target to Actual Achievement 2024/2025	Reasons for deviations
Good governance	Timeous payment of valid supplier invoices	Percentage of valid invoices paid within 30 days	99.9%	99.5%	100%	99.9%	0.1%	Payments were processed but got rejected due to closed bank accounts and re-issued on BAS.
	Increase government spend on women, youth and persons with disabilities through preferential procurement	Percentage preferential procurement spend by sex/gender, age and disability	Not measured	Not measure	Minimum 40% target Women, 30% for Youth and 7% for person with disabilities	Women:57.11 % Youth:36.48% Persons with Disabilities: 9.03%	Women:+17.11 % Youth:+6.48% Persons with Disabilities: +2.03%	Set targets were exceeded by ensuring the equitable distribution of wealth through preferential procurement spending.
	Skills development interventions implemented	Number of skills development interventions implemented	18	22	22	25	+3	The Office of the Premier initiated and funded additional trainings.

Table 2.4.4.2: Report against the originally tabled Annual Performance Plan Programme / Sub-programme: Administration

Outcome	Output	Output Indicator	Audited Actual Performance 2022/2023	Audited Actual Performance 2023/2024	Planned Actual Target 2024/2025	Actual Achievement 2024/2025	Deviation from planned target to Actual Achievement 2024/2025	Reasons for deviations
	Capacity building programmes implemented	Number of capacity building programmes implemented	2	2	2	2	0	None
	Health and wellness programmes implemented	Number of employee health and wellness programmes implemented	6	6	6	6	0	None
	GBV&F workshop conducted in the workplace	Number of GBV&F workshops conducted	6	6	12	12	0	None

Linking performance with budgets

The sub-programmes within this programme are administrative in nature; as a result, the entire programme is funded through the provincial equitable share allocation. In the current financial year, the programme under-spent its allocated budget by 4%, primarily due to the

implementation of cost-containment measures aimed at improving operational efficiency. The remaining budget of R6.802 million will be shifted to Cultural Affairs to offset a potential over-expenditure under Buildings and Other Fixed Structures.

Sub-programme expenditure

Sub- Programme name	2024/2025			2023/2024		
	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	10 421	9 899	522	7 486	7 429	57
Corporate Services	177 848	176 433	1 415	172 122	171 691	431
Total	188 269	186 332	1 937	179 608	179 120	488

Strategy to overcome areas of under performance

Output indicator	Strategy to overcome areas of under performance
Percentage of valid invoices paid within 30 days	Rejected payments will not be re-issued; instead, they will be cancelled in the BAS system and recaptured once the correct banking details are submitted.
Percentage preferential procurement spend by sex/gender, age and disability	Persons with disability were encouraged to provide proof of disability. The designated group were selected from the central supplier for Request for Quotations (RFQs) effective from the month of October 2024.

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

There are no standardised sector outputs and indicators for this programme.

Programme 2: Cultural Affairs

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.

Sub-programmes

The programme consists of the following sub-programmes:

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

Purpose:

Management: Provide strategic managerial direction to Cultural Affairs.

Arts and Culture: Assistance to organisations for the conservation, promotion and development of culture in terms of the cultural commission and cultural councils Act and the South African Geographical Names Act and, Cultural management support services.

Museum Services: Provincial Museum Service, Provincial Museums in terms of Ordinance 8 of 1975 Province-Aided museums in terms of ordinance 8 of 1975, Local Museums in terms of Ordinance 8 of 1975.

Heritage Resource Services: Providing assistance to Heritage Council for heritage resource management in the province in terms of the National Resources Act. No. 25 of 1999.

Language services: Assistance to the Provincial Language Committee in terms of the Languages Act.

Institutional outcome: Increased participation in social cohesion programmes.

Outcomes, Outputs, Output Indicators, Targets and Actual Achievements

The Cultural Affairs Programme successfully met majority of its targets, playing a pivotal role in strengthening social cohesion, advancing cultural development, and contributing to key national and provincial priorities. Through the hosting of three national days, two social cohesion programmes, and 25 community dialogues, the Department promoted unity and mutual understanding across diverse communities. These efforts directly supported MTSF Priority 6: Social Cohesion and Safer Communities and reflect a strong commitment to nation-building.

Support for seven statutory bodies, the promotion of 5,077 artists, and capacity building for 1,765 practitioners significantly advanced cultural participation and empowerment, aligning with Priority 2: Economic Transformation and Job Creation. These initiatives were further bolstered by collaborations, including with the National Lottery. The creation of 139 job opportunities in the arts and culture sector, supported the Expanded Public Works Programme (EPWP) and skills development.

In ensuring safety and social cohesion, the Department exceeded its targets by implementing 24 GBV&F awareness campaigns, contributing to safer communities and aligning with efforts to reduce gender-based violence and femicide. Infrastructure development also progressed, with the Provincial Theatre reaching the planned 40% completion, marking a key milestone in advancing integrated and sustainable socio-economic infrastructure development, while 30 heritage awareness initiatives promoted cultural identity and pride.

The Department further supported Priority 3: Education, Skills and Health, by exceeding its multilingualism promotion targets with 16 campaigns and ensuring 100% compliance in document translation, enhancing access to information. During the reporting period, a total of 22,692 individuals participated across various initiatives, with females accounting for 49.2% and males 50.8%, and youth making up a significant 60.1% of participants. Persons with disabilities represented 0.6%, highlighting the need to strengthen inclusive engagement efforts. This participation profile aligns with the Medium-Term Strategic Framework (MTSF) outcome on mainstreaming programmes for the empowerment and development of women, youth, and persons with disabilities.

(The Department did not re-table its Annual Performance Plan in the financial year under review)

Table 2.4.4.2: Report against the originally tabled Annual Performance Plan

Programme / Sub-programme: Cultural Affairs								
Outcome	Output	Output Indicator	Audited Actual Performance 2022/2023	Audited Actual Performance 2023/2024	Planned Actual Target 2024/2025	Actual Achievement 2024/2025	Deviation from planned target to Actual Achievement 2024/2025	Reasons for deviations
Increased participation in social cohesion programmes	Sub-programme: Arts and Culture							
	National days celebrated	Number of national days hosted	3	3	3	3	0	None
	social cohesion and nation building programmes organised	Number of social cohesion and nation building programmes organised	2	2	2	2	0	None
	Community conversation/ dialogues conducted	Number of community conversations / dialogues implemented to foster social interaction per year	26	26	25	25	0	None
	Statutory and non-statutory	Number of statutory and non-	5	7	7	7	0	None

Programme / Sub-programme: Cultural Affairs								
Outcome	Output	Output Indicator	Audited Actual Performance 2022/2023	Audited Actual Performance 2023/2024	Planned Actual Target 2024/2025	Actual Achievement 2024/2025	Deviation from planned target to Actual Achievement 2024/2025	Reasons for deviations
	bodies supported	statutory bodies supported*						
	Building capabilities	Number of practitioners benefiting from capacity building opportunities	1296	1789	1300	1765	+465	The number exceeded expectations due to support from the National Lottery and the Department of Labour and Social Development, who trained artists on funding applications and NPO registration.
	Artists promoted	Number of artists promoted	1368	5330	3000	5077	+2077	The increase was due to

Programme / Sub-programme: Cultural Affairs

Outcome	Output	Output Indicator	Audited Actual Performance 2022/2023	Audited Actual Performance 2023/2024	Planned Actual Target 2024/2025	Actual Achievement 2024/2025	Deviation from planned target to Actual Achievement 2024/2025	Reasons for deviations
								LEDET's partnership on Marula Festival Build-ups, Choral sessions linked to the Provincial Festival, higher artist turnout at Mapungubwe, and added exposure through Ku Luma Vukanyi events
	Creative industries supported	Number of projects in the creative industries supported	10	9	8	8	0	None

Programme / Sub-programme: Cultural Affairs

Outcome	Output	Output Indicator	Audited Actual Performance 2022/2023	Audited Actual Performance 2023/2024	Planned Actual Target 2024/2025	Actual Achievement 2024/2025	Deviation from planned target to Actual Achievement 2024/2025	Reasons for deviations
	GBV&F awareness campaigns implemented	Number of GBV&F awareness campaigns implemented	13	12	12	24	+12	The target was exceeded due to a partnership with the Police Service in hotspot areas across Mopani, Capricorn, and Waterberg, along with additional GBVF funding from the National Department.
	Construction for the Provincial Theatre	Percentage Provincial Theatre construction	Stage 4 completed Stage 5,0%	3% construction	40%	40%	0	None

Programme / Sub-programme: Cultural Affairs								
Outcome	Output	Output Indicator	Audited Actual Performance 2022/2023	Audited Actual Performance 2023/2024	Planned Actual Target 2024/2025	Actual Achievement 2024/2025	Deviation from planned target to Actual Achievement 2024/2025	Reasons for deviations
Increased participation in social cohesion programmes	Sub-programme: Museum Services							
	Job opportunities created through arts, culture, and heritage infrastructure programmes	Number of job opportunities created through arts, culture, and heritage programmes	73	129	143	139	-4	Decline in job offers, higher turnover rates, and ongoing challenges in completing the recruitment process.
Increased participation in social cohesion programmes	Sub-programme: Heritage Resource Services							
	Initiatives on national symbols, including I am the flag campaign	Number of initiatives implemented to raise awareness on the national symbols **	25	30	30	30	0	None
Increased participation in social	Sub-programme: Language Services							
	Multilingualism promotion	Number of multilingualism	7	13	10	16	+6	Additional multilingualism

Programme / Sub-programme: Cultural Affairs

Outcome	Output	Output Indicator	Audited Actual Performance 2022/2023	Audited Actual Performance 2023/2024	Planned Actual Target 2024/2025	Actual Achievement 2024/2025	Deviation from planned target to Actual Achievement 2024/2025	Reasons for deviations
cohesion programmes	campaigns hosted	promotion campaigns hosted						promotion campaigns were conducted during two Career Day Exhibitions, Youth Day and Career Expo as well as in response to invitations from various organizers.
	Official languages promoted and developed	% of documents received that are translated and edited	100%	100%	100%	100%	100%	None

Linking performance with budgets

The programme is primarily funded through the provincial equitable share, with a portion also allocated from the Expanded Public Works Programme (EPWP) Incentive Grant. As one of the department's core programmes, it fully utilised its allocated budget and recorded a slight over-expenditure of 1%.

Sub-programme expenditure

Sub-Programme Name	2024/2025			2023/2024		
	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	2 170	2 151	19	2 087	2 052	35
Arts and Culture	143 100	142 511	589	75 167	74 555	612
Museum and Heritage resource Services	16 928	16 735	193	22 370	21 503	867
Language Services	12 473	12 138	335	13 512	13 035	477
Total	174 671	173 535	1 136	113 136	111 145	1 991

Strategy to overcome areas of under performance

Output indicator	Strategy to overcome areas of under performance
Number of job opportunities created through arts, culture, and heritage programmes	The advertisement for EPWP positions closed on 25 February 2025 and recruitment will be finalised in the first quarter of 2025/26 financial year.

Output indicator	Strategy to overcome areas of under performance
	The recruitment process has been finalised for five (5) EPWP workers for the Library and Archives, who are scheduled to start on 1st April 2025.

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

The standardised sector indicators have been included in the Annual Performance Plan and reported in this Annual Report. The respective indicators are as follows:

- Number of community conversations / dialogues implemented to foster social interaction per year
- Number of initiatives implemented to raise awareness on the national symbols

4.3 Programme 3: Library and Archives Services

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:

Sub-programmes

The programme has the following sub-programmes:

- Management
- Library Services
- Archives

Sub- programme Purpose:

Management: Providing strategic managerial direction to library service

Library Services: This sub-programme provides Library and Information Services in line with relevant applicable legislation and constitutional mandates.

Archives Services: Archive support services in terms of the National Archives Act and other relevant legislation.

Institutional outcome: Improved access to library and information services

Outcomes, Outputs, Output Indicators, Targets and Actual Achievements

In 2024/2025, the Library and Archives Services programme made progress, though some delays occurred. Only two libraries (Tshaulu and Mampane) missed practical completion due to contractor and supply issues. 6,981 library materials were procured, falling short of the planned 25,000 due to challenges in sourcing quotations. However, all archival targets were met, including 10 record classification systems, 9 training sessions (one extra due to external demand), and 15 oral history projects. Additionally, 8 public awareness programmes were held. Despite some challenges, these efforts supported better access to information and heritage, aligning with the MTSF and NDP objectives.

During the reporting period, the Department reached 136 individuals through archive and records training, with 55.9% female, 44.1% male, and 61.8% youth participation. A total of 37 people participated in oral history interviews, involving 27% females and 73% males. Public awareness programmes on archival services reached 2,875 people, with a near-equal gender split (50.2% female, 49.8% male) and 5.9% youth. These initiatives supported the MTSF goal of promoting national symbols, fostering national identity, and advancing broader objectives of social cohesion and cultural inclusion.

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

(The Department did not re-table its Annual Performance Plan in the financial year under review).

Table 2.4.4.2: Report against the originally tabled Annual Performance Plan

Programme / Sub-programme: Library and Archives Services								
Outcome	Output	Output Indicator	Audited Actual Performance 2022/2023	Audited Actual Performance 2023/2024	Planned Actual Target 2024/2025	Actual Achievement 2024/2025	Deviation from planned target to Actual Achievement 2024/2025	Reasons for deviations
Improved access to library and information services	Sub-programme: Library Services							
	Libraries established	Number of libraries established per year ***	4 (0%-25%) Botshabelo = 18% Vleifontein = 7,3% Sekhukhune = 5,3% Tshaulu = 5,2%	1 (Mulamula achieved practical completion)	4	2	-2	Two (2) libraries (Tshaulu and Mampane) did not reach Practical Completion. The original contractor for Tshaulu Library was terminated in September 2024, and a replacement contractor was appointed, and site handover took place on 27 February 2025. Delays at the Mampane/Sekhukhune Library were caused by a shortage of fencing

Programme / Sub-programme: Library and Archives Services

Outcome	Output	Output Indicator	Audited Actual Performance 2022/2023	Audited Actual Performance 2023/2024	Planned Actual Target 2024/2025	Actual Achievement 2024/2025	Deviation from planned target to Actual Achievement 2024/2025	Reasons for deviations
								materials from the supplier.
	Purchased items for library materials	Number of library materials purchased	29153	37 603	25 000	6 981	-18 019	The procurement process was reinitiated several times as the required three quotations could not be obtained.
Improved access to library and information services	Sub-programme: Archives							
	Record classification systems approved	Number of record classification systems approved	13	10	10	10	0	None
	Archive and records training conducted	Number of archive and records	8	8	8	9	+1	One (01) additional training session was conducted following a request received

Programme / Sub-programme: Library and Archives Services

Outcome	Output	Output Indicator	Audited Actual Performance 2022/2023	Audited Actual Performance 2023/2024	Planned Actual Target 2024/2025	Actual Achievement 2024/2025	Deviation from planned target to Actual Achievement 2024/2025	Reasons for deviations
		training conducted						from an external stakeholder.
	Oral history projects undertaken	Number of oral history projects undertaken	6	15	15	15	0	None
	Archives public awareness programmes conducted	Number of public awareness programmes conducted about archival services****	7	8	8	8	0	None

*** NB: The indicator on Number of libraries established per year was previously measured as "Number of new Libraries built".

**** The indicator on "Number of public awareness programmes conducted about archival services" was measured as "Number of public awareness programmes conducted in archives".

Linking performance with budgets

This programme is funded through the provincial equitable share and the Community Library Services Grant from the National Department of Sport, Arts and Culture. It receives the largest portion of the overall departmental budget, accounting for 35.75% of the total allocation. In the current financial year, Library and Archives Services underspent by 1.3%, marking a significant improvement compared to the 94.6% spending rate achieved in the 2023/24 financial year. As part of year-end virements and fund shifting, savings were realised across other programmes which was used to address the potential over-expenditure.

Sub-programme expenditure

Sub- Programme Name	2024/2025			2023/2024		
	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	257 699	254 343	3 356	235 610	223 290	12 320
Archives Services	8 377	8 248	129	9 398	8 664	734
Total	266 076	262 591	3 485	245 008	231 954	13 054

Strategy to overcome areas of under performance

Output indicator	Strategy to overcome areas of under performance
Number of libraries established per year ***	Tshaulu , replacement contractor has been appointed, and the site handover took place on 27 February 2025. The contractor is currently finalising the submission of safety files and other contractual documents.

Output indicator	Strategy to overcome areas of under performance
	At Mampane Library , materials were delivered in January 2025, and construction progress as at end March was 90%.
Number of library materials purchased	Requests for Quotations (RFQs) for the second batch of books closed on 18 March 2025. Purchase Orders will be issued in April, with deliveries expected in the first quarter of 2025/26 financial year. To prevent future procurement disruptions and enhance procurement efficiency, the Department will review strategic sourcing mechanisms for specialised library materials. This includes early procurement planning.

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

The standardised sector indicators have been included in the Annual Performance Plan and reported in this Annual Report. The respective indicators are as follows:

- Number of libraries established per year
- Number of public awareness programmes conducted about archival services

4.4 Programme 4: Sport and Recreation

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 the lives of the disadvantaged and promote and develop sport tourism through major events.

Sub-programmes

The Programme has the following sub-programmes

- Management
- Sport
- Recreation
- School Sport

Sub- programme' s purpose

Management: Provide sport management functions, transport, and administrative functions to the Directorate

Sport:

- Provide 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
- Promote and develop sport tourism through major events

Recreation:

- Provide financial assistance to sport federations for development programmes and special incentives to sport people from the province. Manage and present specific development programmes.
- Provide assistance to recreation bodies for specific development purposes
- Use sport and recreation to address the HIV/AIDS pandemic
- Introduce activities to promote and encourage an active and healthy lifestyle

School Sport:

- Develop policies and conduct research regarding school sport
- Monitor and evaluate all programmes pertaining to school sport and promote adequate facilities
- Ensure that all learners have access to sport activities, benefits associated with school sports accrue to learners

Institutional outcome: Increased participation in sport and recreation

Outcomes, Outputs, Output Indicators, Targets and Actual Achievements

The Sport and Recreation programme exceeded several targets. 757 athletes were supported by sport academies, surpassing the target of 750, and 512 people were trained for club development, exceeding the planned 500. The programme supported 235 local leagues, surpassing the target of 223, and provided equipment to 944 schools, hubs, and clubs, exceeding the target of 877. In Recreation, 93,146 participated in sport, slightly missing the target of 100,000 due to exam-related suspensions. 261 Indigenous Games clubs were supported, exceeding the target of 220. In School Sport, 30,178 learners

participated in tournaments, exceeding the target of 25,000, and 667 learners competed in national championships, surpassing the planned 470. 260 people were trained to deliver school sport, exceeding the target of 200.

Through 420 sport and recreation initiatives implemented during the reporting period, a total of 93,146 individuals were reached. Notably, there was an increased level of participation by women and youth, with 50,373 (54.0%) of participants being female and 61,698 (66.2%) being youth. This reflects the department's commitment to promoting gender equality and empowering young people through accessible and inclusive programming. Male participation stood at 42,520 (45.6%), while 527 individuals (0.6%) were identified as People with Disabilities (PWD), demonstrating a growing focus on inclusion. In terms of racial demographics, the majority of beneficiaries were Black (90,701 or 97.4%), followed by White (72 or 0.08%), Coloured (4 or 0.004%), and Indian (5 or 0.005%). Age distribution included 8,892 children (9.5%), 9,413 adults (10.1%), and 11,831 elderly individuals (12.7%). The demographic profile illustrates not only the strategic emphasis on youth development but also a positive trend in the participation of women across programmes.

In the sub-programme school sport, 30,178 learners participated. Females made up 54.7% of participants, males 44.0%. Participation was predominantly among Black learners, who comprised 97.2% of the total. White learners represented 1.6% ,Coloured learners 0.08% , and Indian learners 0.007%. Learners with disabilities accounted for 0.54% of participants. Regarding age groups, youth made up 44.5%, adults 54.3% , with children and elderly learners representing a negligible proportion.

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

(The Department did not re-table its Annual Performance Plan in the financial year under review)

Table 2.4.4.2: Report against the originally tabled Annual Performance Plan

Programme / Sub-programme: Sport and Recreation								
Outcome	Output	Output Indicator	Audited Actual Performance 2022/2023	Audited Actual Performance 2023/2024	Planned Actual Target 2024/2025	Actual Achievement 2024/2025	Deviation from planned target to Actual Achievement 2024/2025	Reasons for deviations
Increased participation in sport and recreation	Sub-programme: Sport							
	Athletes supported by sport academies	Number of athletes supported by the sports academies	501	1022	1000	1007	+7	The increase was due to additional support requested by federations
	Sport academies supported	Number of sport academies supported	6	6	6	6	0	None
	People trained to deliver sport academies	Number of people trained to deliver on academy programmes	Not measured	100	100	100	0	None

Programme / Sub-programme: Sport and Recreation								
Outcome	Output	Output Indicator	Audited Actual Performance 2022/2023	Audited Actual Performance 2023/2024	Planned Actual Target 2024/2025	Actual Achievement 2024/2025	Deviation from planned target to Actual Achievement 2024/2025	Reasons for deviations
	People trained as part of club development programme	Number of people trained to deliver Club Development	723	504	500	512	+12	The increase was due to a request from the Netball Federation for support with the structural governance workshop.
	Leagues supported	Number of local leagues supported	233	225	223	235	+12	Unanticipated support requests from federations during their leagues.
	Provincial programmes implemented	Number of provincial programmes implemented	1	1	1	1	0	None

Programme / Sub-programme: Sport and Recreation								
Outcome	Output	Output Indicator	Audited Actual Performance 2022/2023	Audited Actual Performance 2023/2024	Planned Actual Target 2024/2025	Actual Achievement 2024/2025	Deviation from planned target to Actual Achievement 2024/2025	Reasons for deviations
Increased participation in sport and recreation	Sub-programme: Recreation							
	Provision of equipment and/ or attire to schools, hubs and clubs	Number of schools, hubs and clubs provided with equipment and/or attire to enable participation in sport and recreation	987	899	877	944	+67	There was an increase in requests from clubs participating in local leagues and tournaments.
	Participation in sport and recreation promoted	Number of people actively participating in organised sport and active recreation events.	43 033	54 840	100 000	93 146	-6 854	Low participants turnover and leagues suspensions during Examinations.

Programme / Sub-programme: Sport and Recreation								
Outcome	Output	Output Indicator	Audited Actual Performance 2022/2023	Audited Actual Performance 2023/2024	Planned Actual Target 2024/2025	Actual Achievement 2024/2025	Deviation from planned target to Actual Achievement 2024/2025	Reasons for deviations
	Indigenous games clubs Supported per code	Number of indigenous games clubs supported per code	220	235	220	261	+41	More indigenous games clubs were supported to participate in indigenous games.
Increased participation in sport and recreation	Sub-programme: School Sport							
	Participation in district, provincial, national school sport tournaments promoted	Number of learners participating in the district school sport programme	14 136	25 899	25 000	30 178	+5 178	Support from the National Department of Sport, Arts, and Culture for the Didiza34 Ambassador Programme.

Programme / Sub-programme: Sport and Recreation								
Outcome	Output	Output Indicator	Audited Actual Performance 2022/2023	Audited Actual Performance 2023/2024	Planned Actual Target 2024/2025	Actual Achievement 2024/2025	Deviation from planned target to Actual Achievement 2024/2025	Reasons for deviations
	Talented athletes developed	Number of learners in the national school sport championship per year	530	1035	470	667	+197	Additional learners participated during the Kay Motsepe Football Schools Championships and chess implementation.
	School sport structures supported	Number of school sport structures supported	19	19	19	19	0	None
	People trained to develop school sport	Number of people trained to deliver school sport	949	106	200	260	+60	Additional people were trained in response to requests from

Programme / Sub-programme: Sport and Recreation								
Outcome	Output	Output Indicator	Audited Actual Performance 2022/2023	Audited Actual Performance 2023/2024	Planned Actual Target 2024/2025	Actual Achievement 2024/2025	Deviation from planned target to Actual Achievement 2024/2025	Reasons for deviations
								the School Sport Structure.

Linking performance with budgets

Sport and Recreation is funded through the provincial equitable share and the Mass Sport Participation and Sport Development Grant, and forms part of the department's core programmes. The Mass Sport Participation and Sport Development Grant contributes 58.27% of the programme's total budget. An under-expenditure of R11.923 million (9.9%) was recorded in the current financial year. This was due to the timing of the National Secondary School Championships, National Swimming Championships, and National Chess Championships, which were held between 31 March and 5 April 2025. As a result, the department only incurred commitments for these events, rather than actual expenditure.

The savings realised under this programme will be shifted to fund a potential over-expenditure in Library and Archives Services as part of the year-end adjustments.

Sub-programme expenditure

Sub-Programme Name	2024/2025			2023/2024		
	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	100	14	86	291	286	5
Sport	13 096	13 071	25	13 046	12 931	115
School sports	102 124	95 953	6 171	88 362	88 234	128
Total	115 320	109 038	6 282	101 699	101 451	248

Strategy to overcome areas of under performance

Output indicator	Strategy to overcome areas of under performance
Number of people actively participating in organised sport and active recreation events.	- Strengthen and expand implementation of hub-based system. - Enhance Cross-Sector Collaboration: Engage more NGOs, and local municipalities to broaden reach and impact.

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

The standardised sector indicators have been included in the Annual Performance Plan and reported in this Report. The respective indicators are as follows:

- Number of schools, hubs and clubs provided with equipment and/or attire as per the established norms and standards
- Number of athletes supported by the sports academies

5. Transfer Payments**5.1. Transfer payments to public entities.**

Name of Public Entity	Key Outputs of the public entity	Amount transferred to the public entity	Amount spent by the public entity	Achievements of the public entity
None	None	None	None	None

5.2 Transfer payments to all organisations other than public entities

The table below reflects the transfer payments made for the period 1 April 2024 to 31 March 2025.

Quarterly reports from statutory bodies are submitted, and meetings are held to enable the Department to monitor expenditure on the transfers.

Name of transferee	Type of organisation	Purpose for which the funds were used	Did the dept. comply with s 38 (1) (j) of the PFMA	Amount transferred (R'000)	Amount spent by the entity (R'000)	Reasons for the funds unspent by the entity
South African Library for the Blind	Agency of the National Department of Sport, Arts and Culture	Admin costs	Not applicable	R1,000	R784	Training for librarians was not implemented as planned
Limpopo Provincial Library and Information Services Board	Statutory body	Admin cost	Not applicable	R300	R284	The amount remaining is allocated for Audit fees
Limpopo Provincial	Statutory body	Admin cost	Not applicable	R300	R285	The amount remaining is allocated

Name of transferee	Type of organisation	Purpose for which the funds were used	Did the dept. comply with s 38 (1) (j) of the PFMA	Amount transferred (R'000)	Amount spent by the entity (R'000)	Reasons for the funds unspent by the entity
Archives Council						for Audit fees
Limpopo Sport Confederation	Statutory body	Admin costs	Not applicable	R2,510	R2,510	None
Limpopo Academy of Sports	Statutory body	administrative costs	Not applicable	R7,444	R7,444	None
Limpopo Geographical Names Committee	Statutory body	Admin costs	Not applicable	R1,100	R1,059	The amount remaining is allocated for Audit fees
Limpopo Resource Heritage Authority	Statutory body	Admin costs	Not applicable	R1,100	R1,077	The amount remaining is allocated for Audit fees
Limpopo Provincial Language Council	Statutory body	Admin costs	Not applicable	R700	R686	For the payment of auditors
Limpopo Arts and Culture Council	Statutory body	Admin costs	Not applicable	R2,300	R1,200	Implementation of the Creative and Cultural Awards in 2025/26

The table below reflects the transfer payments which were budgeted for in the period 1 April 2024 to 31 March 2025, 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
None	None	None	None	None	None

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 tables below detail the conditional grants and earmarked funds received during the period 1 April 2024 to 31 March 2025.

Conditional Grant: Mass Sport & Recreation Participation Program

Department who transferred the grant	Sport and recreation South Africa		
Purpose of the grant	To facilitate sport and recreation participation and empowerment with relevant stakeholders.		
Expected outputs for the grant	Output indicators	Annual target	
	Number of learners supported to participate in the National School Sport Championships	374	
	Number of school sport leagues organised at local and district level	100	

	Number of sport ambassador programme supported	5
	Number of people trained	200
	Number of schools provided with equipment and/ or attire	477
	Number of school sport coordinators remunerated	11
	Number of schools participating in the School Sport Programme	1000
	Number of people trained in Siyadlala	100
	Number of organised SRA in communities	100
	Number of Provincial Indigenous Games Competition	1
	Number of Active Recreation coordinators remunerated	1
	Number of hubs provided with equipment and or attire	200
	Number of Minister outreach programme	2
	Number of local leagues supported	90
	Number of people trained	200
	Number of club coordinators remunerated	3
	Number of clubs provided with equipment and or attire	300
	Number of Women Bout Boxing supported	1
	Number of athletes development programme supported	5
	Number of sport academies supported (Equipment and Personnel)	6
Actual outputs achieved	Output indicators	Annual Actual

	Number of learners supported to participate in the National School Sport Championships	508
	Number of school sport leagues organised at local and district level	53
	Number of sport ambassador programme supported	5
	Number of people trained	260
	Number of schools provided with equipment and/ or attire	464
	Number of school sport coordinators remunerated	11
	Number of schools participating in the School Sport Programme	1916
	Number of people trained in Siyadlala	100
	Number of organised SRA in communities	156
	Number of Provincial Indigenous Games Competition	1
	Number of Active Recreation coordinators remunerated	1
	Number of hubs provided with equipment and or attire	100
	Number of Minister outreach programme	5
	Number of local leagues supported	95
	Number of people trained	512
	Number of club coordinators remunerated	0
	Number of clubs provided with equipment and or attire	380
	Number of Women Bout Boxing supported	1
	Number of athletes development programme supported	5

	Number of sport academies supported (Equipment and Personnel)	6
	Number of people trained for sport academy programmes	100
	Number of sport and recreation projects by sport confederations	-
	Number of programmes towards I Choose 2B Active	1
	Number of branding for sport and recreation events	1
Amount per amended DORA	R70,448,000.00	
Amount received (R'000)	R70,448,000.00	
Reasons if amount as per DORA was not received	None	
Amount spent by the Department (R'000)	R69, 079 000	
Reasons for the funds unspent by the entity	The unspent variance of R1.422 million was due to planned activities that were executed between 31 March and 5 April 2025. As a result, the related invoices could only be processed and paid in the 2025/26 financial year, since only the commitments were recognised at the end of the financial year.	
Reasons for deviations on performance	The implementation of School Sport Leagues could not proceed due to the absence of effective coordination mechanisms between the Department of Sport, Arts and Culture and the Department of Education. The rollout of the ward-based Mass Participation Programme through community hubs was limited by funding constraints. Planned recruitment was also impacted, as part of the budget was reprioritised to fund the Minister's priority on the provision of sport equipment and attire. A further challenge was the repeated support of the same schools, which limited the equitable reach and impact of the programme across a broader base of schools. In addition,	

	training interventions were constrained by the withdrawal of educators, who were focused on delivering core teaching and learning responsibilities.
Measures taken to improve performance	A Memorandum of Understanding (MOU) with the Department of Basic Education has been signed and is currently being implemented. Joint planning with the Department will continue to ensure alignment and coordination of school sport initiatives. Efforts will also be strengthened to improve the monitoring of implementation, with a particular focus on tracking the participation of schools , usage of sports equipment's and ensuring equitable distribution and impact through the provision of sports equipment's.
Monitoring mechanism by the receiving Department	Established clear performance indicators aligned with the grant outputs. Reporting monthly ,quarterly and annually to the National Department of Sport, Arts and Culture. Reports are derived from all five districts. Quarterly Senior Management Service (SMS) review meetings. Site visits and verification of reported activities conducted periodically by the National Department of Sport, Arts and Culture.

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	Output indicators	Annual target
	Number of new libraries established by 31 March 2025	4

Department who transferred the grant	National Arts and Culture		
	Number of new libraries under construction by 31 March 2025	3	
	Number of existing libraries maintained by 31 March 2025.	10	
	Number of libraries fire extinguishers serviced by 31 March 2025	75	
	Number of existing libraries installed with signboard by March 2025	75	
	Number of existing libraries upgraded by 31 March 2025	9	
	Number of libraries provided with free internet access by 31 March 2025	111	
	Number of libraries provided with printing solutions by 31 March 2025	96	
	Number of library materials procured by 31 March 2025	25 000	
	Number of subscriptions paid by 31 March 2025 (SABINET and eResources)	2	
	Number of existing libraries providing as service for the visually impaired established and maintained by 31 March 2025	19	
	Number of conditional grant staff maintained in public libraries and head office by 31 March 2025	200	

Department who transferred the grant	National Arts and Culture		
	Number of capacity building programmes provided for public and head office by 31 March 2025	6	
	Number of library awareness programmes implemented public libraries by 31 March 2025	20	
	Number of literacy programmes implemented in public libraries by 31 March 2025	5	
	Number of book clubs established and supported by 31 March 2025	6	
	Number of libraries provided with furniture by 31 March 2025	6	
	Number of libraries supported with payment of electricity by 31 March 2025	23	
	Number of protective clothing procured to library staff by 31 March 2025	6	
	Number of libraries provided with cleaning materials by 31 March 2025	6	
	Number of libraries provided with cleaning equipment by 31 March 2025	6	
	Number of monitoring and evaluation visits conducted by provinces in community libraries	384	
	Number of consultative meetings held between national, provincial and municipality by 31 March 2025	10	

Department who transferred the grant	National Arts and Culture																	
	Number of ICT equipment procured for public libraries by 31 March 2025	45																
	Number of libraries provided with security system by 31 March 2025	17																
	Number of libraries networked and cabled by 31 March 2025	20																
	Number of libraries using SLIMS by 31 March 2025	106																
	Number of membership fees paid by 31 March 2025	1																
	Number of libraries provided with specialized stationery by 31 March 2025	6																
	Number of libraries provided with stationery by 31 March 2025	6																
Actual outputs achieved	<table><tr><td>Number of new libraries established by 31 March 2025</td><td>2</td><td></td></tr><tr><td>Number of new libraries under construction by 31 March 2025</td><td>3</td><td></td></tr><tr><td>Number of existing libraries maintained by 31 March 2025.</td><td>17</td><td></td></tr><tr><td>Number of libraries fire extinguishers serviced by 31 March 2025</td><td>0</td><td></td></tr><tr><td>Number of existing libraries installed with signboard by March 2025</td><td>71</td><td></td></tr></table>			Number of new libraries established by 31 March 2025	2		Number of new libraries under construction by 31 March 2025	3		Number of existing libraries maintained by 31 March 2025.	17		Number of libraries fire extinguishers serviced by 31 March 2025	0		Number of existing libraries installed with signboard by March 2025	71	
Number of new libraries established by 31 March 2025	2																	
Number of new libraries under construction by 31 March 2025	3																	
Number of existing libraries maintained by 31 March 2025.	17																	
Number of libraries fire extinguishers serviced by 31 March 2025	0																	
Number of existing libraries installed with signboard by March 2025	71																	

Department who transferred the grant	National Arts and Culture		
	Number of existing libraries upgraded by 31 March 2025	7	
	Number of libraries provided with free internet access by 31 March 2025	106	
	Number of libraries provided with printing solutions by 31 March 2025	96	
	Number of library materials procured by 31 March 2025	6 981	
	Number of subscriptions paid by 31 March 2025 (SABINET and eResources)	2	
	Number of existing libraries providing as service for the visually impaired established and maintained by 31 March 2025	23	
	Number of conditional grant staff maintained in public libraries and head office by 31 March 2025	199	
	Number of capacity building programmes provided for public and head office by 31 March 2025	2	
	Number of library awareness programmes implemented public libraries by 31 March 2025	59	
	Number of literacy programmes implemented in public libraries by 31 March 2025	42	
	Number of book clubs established and supported by 31 March 2025	6	

Department who transferred the grant	National Arts and Culture	
	Number of libraries provided with furniture by 31 March 2025	10
	Number of libraries supported with payment of electricity by 31 March 2025	23
	Number of protective clothing procured to library staff by 31 March 2025	0
	Number of libraries provided with cleaning materials by 31 March 2025	0
	Number of libraries provided with cleaning equipment by 31 March 2025	1
	Number of monitoring and evaluation visits conducted by provinces in community libraries	419
	Number of consultative meetings held between national, provincial and municipality by 31 March 2025	100
	Number of ICT equipment procured for public libraries by 31 March 2025	0
	Number of libraries provided with security system by 31 March 2025	24
	Number of libraries networked and cabled by 31 March 2025	8
	Number of libraries using SLIMS by 31 March 2025	106
	Number of membership fees paid by 31 March 2025	1

Department who transferred the grant	National Arts and Culture		
	Number of libraries provided with specialized stationery by 31 March 2025	6	
	Number of libraries provided with stationery by 31 March 2025	0	
Amount per amended DORA	R 168.969 million		
Amount received (R'000)	R 157.664 million		
Reasons for the funds unspent by the entity	Unpent of R3.115 million was due to invoices that were not paid due to contractors' non-tax compliance in relation to infrastructure and late submission of invoices in relation to books delivered.		
Amount spent by the Department (R'000)	R165.854 million		
Measures taken to improve performance	- Regular meetings - Commence with procurement processes in the 1st quarter of the financial year		
Monitoring mechanism by the receiving Department	Monthly meetings with Implementing agents to monitor progress and ensure certificates are submitted. To start procurement of books in the 1st quarter of the financial year to ensure deliveries are completed on time		

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 reward.
Expected outputs of the grant	Expansion of work creation by appointing 34 EPWP workers.
Actual outputs achieved	33 EPWP workers appointed
Amount per amended DORA	R873
Amount received (R'000)	R873
Reasons if amount as per DORA was not received	N/A
Amount spent by the Department (R'000)	R872
Reasons for the funds unspent by the entity	N/A
Reasons for deviations on performance	Resignations
Measures taken to improve performance	To replace the participants who resign within a month
Monitoring mechanism by the receiving Department	Assigned an official to administer EPWP programme for easy and quick identification of challenges.

7. Donor Funds

7.1. Donor Funds Received

The Department has not received donor funding.

8. Capital Investment

8.1. Capital investment, maintenance, and asset management plan

Progress made on implementing the capital, investment, and asset management plan.

The Department has made a significant progress on the implementation of the capital, investment, and asset management plan. The following are some of the highlights of the progress made to date.

- S42 transfer of completed infrastructure assets that have been sitting the Department's records for some years.
- Procurement of replacement assets to ensure that officials have proper working tools to utilise.

The construction of five (04) libraries in the year under review was not totally achieved, two (2) libraries have achieved Practical Completion. The progress by end of the year is as follow:

- Botshabelo – Achieved Practical Completion
- Vleifontein – Achieved Practical Completion
- Sekhukhune – 90%
- Tshaulu – The new contractor was appointed and handed over the site in February 2025.

The Construction of Provincial Theatre in Polokwane: The site was officially handed over to the contractor on the 8th of February 2024. The actual progress percentage is 40% versus the planned progress of 42%.

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 and reasons for material variances (2% variance).

- Botshabelo – Achieved Practical Completion - No performance variance

- Vleifontein – Achieved Practical Completion – No performance variance
- Infrastructure projects that are currently in progress (list projects) and when are they expected to be completed.

The construction of the following projects is still in progress and are expected to be completed in the financial years indicated below:

2025/26

- Sekhukhune library
- Tshaulu library

2026/27

- Makhuva Library
- Moutse west Library
- Bungeni Library
- Limpopo Provincial Theatre

Plans to close down or down-grade any current facilities.

- None

Progress made on the maintenance of infrastructure.

- The Department planned to maintain ten (10) existing libraries and 3 museums and upgrade four 4 libraries by the end of the financial year. The budget for maintenance and upgrading of planned libraries was used to implement projects which commenced and 2023/24 and completed in 2024/25 financial year, Therefore the Department was not able to implement the planned project.
- The completed libraries which commenced in 2023/24 for upgrades are seven (7): Phatantswane, Marblehall, Saselamani, Mavalani, Seleteng, Runnymede, Mulamula
- The completed libraries which commenced in 2023/24 for Maintenance are (15): Litshovhu, Musina Nancefield, Khubvi, Masisi, Nzhelele, Mogwadi, Kgapane, Jane Furse, Vlakfontein, Marblehall, Roedtan, Mookgopong, Thabazimbi, Thabo Mbeki
- Maintenance of two (2) museums was completed: Muti wa Vatsonga and Dzata museum.

- Maintenance of (1) museum is still in progress at 90%: Schoemansdal museum.

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

- The Library Conditional Grant is not sufficient to address the current infrastructure needs and maintenance backlog.

Details as to how asset holdings have changed over the period under review, including information on disposals, scrapping and loss due to theft.

- The Department has transferred expenditure for five (5) infrastructure assets to Department of Public Works, Roads & Infrastructure (DPWR&I). The total expenditure transferred amounts to R57, 043, 244,93. The transferred infrastructure projects consists of the remaining expenditure for Regorogile library and Eldorado library as well as the projects that were transferred for the first time namely Mahlabathini library, Ramokgopa library and Zamani library.
- Movable assets disposed includes an accident damaged vehicle which was scrapped and computer equipment with a finalised investigation case. Assets which were also stolen during the current financial year were reported to management and referred to Security services for further investigation.

Measures taken to ensure that the department's asset register remained up to date during the period under review.

- The Department performs monthly reconciliations which are reviewed by the acting directors SCM, the Chief Financial Officer and Limpopo Provincial Asset Management Transversal unit.
- Expenditure incurred during the financial year is inspected for any asset related expenditure to ensure completeness of the records kept by the Department. Journal entries are processes where necessary to ensure correct classification of asset related transactions.

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

- Generally, 70% is good, 20% is fair and 10% is in bad condition.

Major maintenance projects that have been undertaken during the period under 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.

- The Department completed the maintenance and upgrades of 22 libraries and 2 museums which were carried from 2023/2024 financial year.
- The Department is addressing the maintenance backlog at a very slow pace due to budgetary constraints. The Department is planning to focus on maintenance of libraries in the coming MTEF to address the backlog.
- Condition Assessments were implemented and concluded for 54 facilities. The Bills of quantities are available to enable the department to commence with implementation as and when funds are available.

Capital investment, maintenance, and asset management plan

		2024/2025			2023/2024	
Infrastructure projects	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
New and replacement assets	143,115	140,984	2,131	63,778	65,660	-1,882
Existing infrastructure assets	19,291	19,291	-	37,728	36,277	1,451
Upgrades and additions	3,897	3,897	-	12,530	8,830	3,700
Rehabilitation, renovations and refurbishments	-	-	-	-	-	-

		2024/2025			2023/2024	
Infrastructure projects	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
Maintenance and repairs	15 574	15,394	180	25,198	27,447	-2,249
Infrastructure transfer	-	-	-	-	-	-
Current	15 574	15,394	180	25,198	27,447	-2,249
Capital	147,012	144,881	2,131	76,308	74,490	1,818
Total	162 586	160,275	2,311	101,506	101,937	-431

PART C: GOVERNANCE



1. Introduction

The Department is committed to maintaining the highest standards of governance as the basis of effective and efficient management of public finances and resources. Users want assurance that the department has good governance structures in place to effectively, efficiently and economically utilize the state resources, which is funded by the taxpayer.

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
- Office of the Public Service Commission
- Department of Public Service and Administration
- Department of Planning ,Monitoring and Evaluation

2. Risk Management

Risk Management Policy and Strategy

The Department has developed and implemented a Risk Management Policy and Strategy, as well as Risk Implementation Plan, in accordance with Section 38(1)(a)(i) of the Public Finance Management Act (PFMA). These documents ensure that effective, efficient, and transparent systems of risk management are in place and maintained.

Conduct of Regular Risk Assessments

The Department conducts regular risk assessments as per Section 3.2.1 of the Treasury Regulations, to evaluate the effectiveness of its risk management strategies and to identify new and emerging risks. During the review period, the top nine risks were prioritised, managed, and mitigated, reducing the residual risk level from high to medium.

Risk Management Committee

A Risk Management Committee (RMC) has been established and is chaired by an independent chairperson appointed by the Accounting Officer. The Committee's role is formally defined in an approved Charter. It advises management on the overall system of risk management and assesses actions taken to mitigate significant risks.

Audit Committee Oversight

The Audit Committee provides independent oversight and advice to the Department on risk management processes and internal control, ensuring the accuracy and transparency of financial statements. . It reviews the risk register, monitors the effectiveness of mitigation strategies, and ensures that stakeholder interests are protected. The Committee plays a key role in ensuring the integrity and effectiveness of the risk management system.

Progress in Risk Management and Impact on Performance

The Department has seen notable progress in managing risks, which has led to improvements in performance information and audit outcomes. Importantly, the Department is no longer receiving repeat audit findings, indicating enhanced control and risk processes. Risk management is now fully integrated into planning, organising, and reporting activities across the Department.

3. Fraud and Corruption

The Department has developed and implemented an Ethics Management policy, Protected Disclosure policy and a Fraud Prevention Plan to promote a culture of ethical conduct and to encourage the reporting of corruption. Awareness campaigns and education workshops were conducted during departmental meetings to reinforce anti-corruption messages. The National Anti-Corruption Hotline has been actively promoted through brochures and posters displayed across strategic areas and notice boards.

Reports of fraud and corruption are received through multiple channels, including:

The National Anti-Corruption Hotline

- The Office of the Premier Service Delivery Hotline
- The Presidential Hotline
- Directly to the Department

During the reporting period, the Department did not receive the fraud and corruption cases.

4. Minimising Conflict of Interest

To prevent and manage conflicts of interest, the Department has put in place strong control measures:

- Senior Management Service (SMS), Middle Management Service (MMS) and all other relevant staff declared their financial interests as per the DPSA directives and Public Service regulations. The Department achieved 100% compliance.
- Bid Committee members made declarations on any conflict of interest and oath of secrecy in writing during meetings.
- Supply Chain Management (SCM) Practitioners signed Code of Conduct and declare any business interests in all gatherings.

These measures help ensure transparency and uphold integrity in procurement and decision-making processes.

5. Code of Conduct

The Department enforces a Code of Conduct to guide ethical behaviour and promote professionalism among employees. The Code clarifies expectations regarding individual conduct and interpersonal relations within the workplace. The Code provide guidelines to employees with regard to their relationship with the legislature, political and executive office-bearers, other employees and public, and to indicate the spirit in which employees should perform their duties, what should be done to avoid conflicts of interests and what is expected of them in terms of their personal conduct in public and private life.

The Head of Department ensures compliance with the Code to support effective administration and discipline. Where there is non-compliance, disciplinary action is taken in line with the applicable collective agreements. The overall aim of the Code is to foster exemplary behaviour and uphold the values and principles of public administration.

6. Health, Safety and Environmental Issues

To proactively ensure a safe and healthy work environment, the Department is implementing the Safety, Health, Environment, Risk, and Quality (SHERQ) Policy to promote a healthy, safe, and productive workplace. Through the Employee Health and Wellness (EHW) programme, the Department provides comprehensive support services, including psychosocial support such as counselling and external referrals facilitated by Employee Assistance Programme (EAP) officials. Employees also have regular access to on-site healthcare services, allowing them to monitor their health through routine screening sessions. These initiatives demonstrate the Department's continued commitment to employee well-being and the creation of a safe, supportive workplace.

In terms of Occupational Health and Safety (OHS), inspections are conducted across all DSAC offices to ensure a safe working environment for employees and all individuals affected by workplace activities. Quarterly OHS meetings are held to review inspection reports, monitor workplace hazards, and guide compliance efforts.

During the reporting period, various proactive measures were undertaken to strengthen OHS compliance. An emergency evacuation drill was conducted at the district level, and a safety awareness session was held to engage employees through a questionnaire focusing on health-related workplace issues. Annual OHS inspections were carried out, and fire detection training was conducted at the Head Office to enhance emergency preparedness.

Key findings from inspections revealed several OHS non-compliance issues, prompting the implementation of corrective measures to improve workplace safety and ensure compliance. One of the major issues identified was the lack of training for OHS representatives in firefighting and first aid. To address this, training has been prioritised for the first quarter of the financial

year. Furthermore, museums and libraries were found to be inadequately maintained, leading to the initiation of a structured maintenance programme.

Another concern was that fire extinguishers at public libraries had not been serviced; a dedicated servicing programme has now been prioritised to rectify this. The shortage of cleaners at district offices and some libraries, along with issues such as unclean carpets, has been addressed through the appointment of Expanded Public Works Programme (EPWP) job opportunity workers. Lastly, the issue of inadequate ventilation in offices is being resolved by prioritising the decentralisation and installation of air conditioners to improve air circulation and working conditions.

These interventions underscore the Department's commitment to creating and maintaining a safe, compliant, and healthy work environment for all.

7. Portfolio Committees

The Portfolio Committee exercises oversight over the service delivery performance of departments.

The Department attended a virtual meeting with the Portfolio Committee on **2 April 2024**, focused on the 2024/25 Annual Performance Plan (APP) and a review of the 2nd and 3rd Quarter Reports for the 2023/24 financial year. Several matters were raised by the Portfolio Committee. Firstly, the Committee requested clarity on the employment of people with disabilities. The department reported it is currently at 2.7% against a 4% target for 2024/25 and plans to reach 7% by 2030, in line with the National Development Plan (NDP). Strategies include targeted recruitment efforts, partnerships with disability organizations, and building a central database of qualified individuals with disabilities. The main challenge remains attracting qualified candidates, especially for senior roles.

Regarding school sport, the Committee expressed frustration at the lack of progress since 2015 and called for research into implementation failures. In response, the department signed an Implementation Protocol with the Department of Education in September 2024 and outlined a comprehensive plan including competitions, capacity building, and provision of equipment. However, a lack of funding poses a challenge to full implementation. On the recognition of the Balobedu Kingdom and the inclusion of Khelobedu as an official language, the department clarified that the matter lies with CoGHSTA and the Pan South African Language Board. It remains under consideration, and the department will provide quarterly progress reports.

The Committee also requested updates on the auditing of statutory bodies, which the department confirmed are audited annually by independent firms and the Auditor General. On geographic name changes, the Limpopo Provincial Geographic Names Committee received 22 applications this year, with a few finalized and the rest undergoing public consultation—delayed

due to the need for consensus. Concerning the Limpopo Provincial Theatre, earlier disruptions by a group known as the "Contractor Mafia" have been addressed through engagement and agreements to involve local contractors. Lastly, the department continues to pursue the recovery of funds related to the failed 2018/19 Davido performance contract, although legal proceedings remain slow and follow-ups are ongoing.

On **October 8, 2024**, the meeting focused on discussing the 2023/24 Annual Report, the 2023/24 4th Quarter Report, and the 2024/25 1st Quarter Report. During the meeting, the Department presented a comprehensive follow-up report to the Portfolio Committee regarding the Mapungubwe Arts Festival and its activities in the first quarter of 2024/25.

This included a detailed breakdown of the 1,913 artists promoted across Limpopo through events like the Mapungubwe Choral Festival and Ku Luma Vukanyi campaigns was shared, along with their contact details. The Department also addressed its efforts in gender-based violence awareness, listing key areas where campaigns took place in Waterberg, Mopani, and Sekhukhune districts. In response to queries about athlete support, the Department outlined how 250 athletes were provided with essential resources during various training camps. Furthermore, the Department highlighted the training of 102 coaches through CAF C-License and NSA Netball workshops, aimed at enhancing local sports club management. They also discussed the 34 supported sports leagues across the province and provided transparency regarding 255 schools, clubs, and hubs that received sporting equipment.

On the issue of gender-based violence, the Department detailed hotspot areas and outlined plans for eradicating violence through collaboration with various stakeholders. Financial support for statutory bodies such as the Limpopo Academy of Sport and Limpopo Provincial Geographical Names Committee was also outlined, totalling over R13 million. Additionally, the Department provided information on training programs for business plan writing and funding applications, as well as a Memorandum of Understanding (MOU) with the Department of Public Works for infrastructure projects.

On **March 20, 2025**, the Department presented the 2nd and 3rd Quarter Performance Report along with the 2023/24 Resolution Tracking. During the meeting, the Portfolio Committee (PC) raised concerns regarding spending, specifically on the Provincial Theatre construction. The Department reassured the committee that by end of March 2025, funds linked to 40% of the construction would be fully spent. Another issue raised was the filling of posts within the Department. The Department explained that the posts are being filled through a staggered approach as part of the implementation of the new structure, with e-recruitment systems in place. The committee urged the Department to accelerate the filling of all vacant posts and submit a comprehensive plan to the Portfolio Committee.

The pace of implementation of infrastructure projects was discussed, with the Department providing reasons for any delays. The Committee emphasized the need for improved efficiency in project execution. Concerns were also raised regarding inadequate vetting of bidders. In response, the Department stated that the Department of Public Works, Roads, and Infrastructure (DPWRI) has been instructed to conduct thorough due diligence before awarding any contracts. Regarding the Mapungubwe Arts Festival, the committee urged the Department to approach things differently in future festivals. Concerns were raised about the lack of initiation of the Mapungubwe Cup, and the Department was asked to provide further explanations on this matter.

The committee also inquired about the progress in implementation of School Sport programmes in collaboration with the Department of Education regarding school sports. The response from the Department indicated that while Education has direct control over learners, the Department coordinates programs, but does not have direct access to the learners themselves. However, an MOU has been signed to ensure better coordination, and a technical team has developed an implementation plan to streamline activities.

Finally, on the issue of mushrooming academies was raised, with the committee urging the Department to look into the matter. The Department committed to investigating the situation and exploring ways to support and regulate these academies effectively.

9. SCOPA Resolutions

The table below report on all outstanding SCOPA resolutions from the previous year, and all new resolutions passed in the current financial year.

Resolution No.	Subject	Details	Response by the department	Resolved (Yes/No)
R-7	Human Resources Management and Compensation	The Committee has heard and considered evidence that several employees were appointed without following a proper process to verify the claims made in their applications in contravention of public Service	The case was referred to State Attorney on the 03 October 2017 to date. State Attorney has not prepared the review application, despite number of meetings held with State Attorney and appointed Counsel and requests for updates in relation to the case. On the 10 th of July 2024 in relation to Director: Museum and Heritage, Director: MEC's	No

Resolution No.	Subject	Details	Response by the department	Resolved (Yes/No)
		Regulation 1/VII/D.8 and that funded vacant posts were not filled within 12 months.	Office and Deputy Director Infrastructure, The Department has written to State Attorney requesting a Legal Opinion regarding the prospects of success considering the timeframe lapsed so far. Then, State Attorney appointed Adv Kgaisa in relation to this matter. 22 August 2024, a consultation was held between the Department, Adv Kgaisa and the State Attorney, and currently awaiting the legal opinion. In relation to Assistant Directors: Asset Management, no progress has been received from State Attorney.	
R-12	Unauthorised expenditure	The committee has heard and considered evidence that the Department has disclosed a balance of unauthorised expenditure to the tune of R904 000.00 which relate to the 2011/12 financial year.	Matter has prescribed as per State Attorney's office has prescribed.	No
R-6	Irregular expenditure	The Committee has heard and considered evidence that an	Disciplinary action was instituted against the Accounting Officer and the CFO. The then acting	No

Resolution No.	Subject	Details	Response by the department	Resolved (Yes/No)
		irregular expenditure of R1,4 million incurred in the previous year was still under investigation. PMDS matter.	Accounting Officer was demoted, and the CFO was dismissed. The Mapungubwe forensic investigation has been finalized and disciplinary action completed. In relation to the PMDS non-compliance matter, the Department is currently analysing the information	
R-6	Fruitless and wasteful expenditure	The Committee has heard and considered evidence that and wasteful expenditure amounting to R1, 240 million that was incurred in the prior years was not yet cleared	The matter has been referred to Legal Services for recovery through State Attorney's Office.	No
R-1	Non implementation of the previous year's House resolutions	The Committee recommends that the Executing Authority must provide an update on the implementation of all outstanding House Resolutions dating back from	No action has been taken against the Accounting Officer, since all the House Resolutions have been implemented whilst other matters are dependent on other state agencies such as SAPS. The Executing Authority has presented progress report on outstanding House	No

Resolution No.	Subject	Details	Response by the department	Resolved (Yes/No)
		2014-2015 to 2018/19 financial years. The Committee further recommends that the Executing Authority must take appropriate action against the Accounting Officer for failing to implement the House Resolutions for the period under review.	Resolutions to Portfolio Committee on Sport Arts & Culture as well to Legislature (House) during the 3 rd Quarter Performance reporting	
R-3	Material underspending of the budget	The Committee recommends that the Executing Authority must take steps to ensure that the Accounting Officer put in place a comprehensive plan to address this anomaly.	Disciplinary measures were not affected due to the following reasons: The Expanded Public Works Programme Grant underspend by R468,000 since the appointment of workers started in August 2020 owing to the COVID-19 pandemic. Some artists could not benefit from the COVID-19 Relief Fund/Programmes since they were unable to provide some of the mandatory documents such as proof of loss of income and tax registration/compliance. The remaining budget was	No

Resolution No.	Subject	Details	Response by the department	Resolved (Yes/No)
			surrendered to the Provincial Treasury. R4.211 million was in relation to under spending on Compensation of Employees as a result of moratorium placed on vacant post. Progress on construction of the four (4) libraries that were planned for 2020/21 was negatively affected by the National lockdown as a result of COVID-19 (R3.563 million). R5.910 million was in relation to under spending on maintenance and minor. The remaining budget was surrendered to the Provincial Treasury. Subsequent years from 2020/21, Internal Control measures were implemented, and the Department realised some improvement on the spending of the budget. In 2023/24 Financial Year the department had spent about 98% of the total budget including the conditional grant.	
R-6	Special Resolution – Lifestyle Audit		This a Provincial matter. The matter has been discussed during the Provincial Anti-Corruption meeting and is	Yes

Resolution No.	Subject	Details	Response by the department	Resolved (Yes/No)
			receiving attention with the coordination from Office of the Premier. However, the Department has implemented the lifestyle audit as per the DPSA directive on 03 officials and the matters were unfounded.	

9. Prior modifications to audit reports

The Department received an unqualified audit opinion with no material findings in 2023/24 financial year.

Nature of qualification, disclaimer, adverse opinion and matters of noncompliance	Financial year in which it first arose	Progress made in clearing / resolving the matter*
Not applicable	Not applicable	Not applicable

10. Internal Control Unit

During the reporting period, the Internal Control Unit performed a range of activities aimed at strengthening governance, improving compliance, and enhancing accountability across the Department. The Unit focused on the development and implementation of effective internal control measures to ensure alignment with legislative and policy frameworks.

Key Achievements:

- Development and Monitoring of Internal Controls

The Unit developed a PFMA Compliance Checklist to track adherence to the Public Finance Management Act and monitored its implementation. It also compiled management action plans

in response to Auditor-General findings and developed a compliance checklist to evaluate adherence to departmental policies and procedures.

The Policy Review Plan was monitored in collaboration with the Strategic Planning Unit, resulting in significant improvements in the development of Policies, Standard Operating Procedures (SOPs), and Manuals.

- **Audit Coordination and Follow-up**

The Unit coordinated meetings of the Departmental Audit Steering Committee and conducted follow-up audits on findings raised by both the Auditor-General and Internal Audit. Ad hoc audits were also conducted where necessary. Regular compliance audits were performed to ensure alignment with internal policies and procedures.

The unit played a key role in managing external audits, supporting the Chief Financial Officer in the development and monitoring of the Audit Action Plan. As of the current review, all seven (7) audit findings have been fully resolved. Risk Management continues to provide oversight on potential repeat findings and monitors ongoing progress.

- **Internal Audit Management**

The Department addressed Internal Audit findings diligently. Out of 52 findings raised since the 2019/20 financial year, 45 have been resolved, 5 are pending follow-up audits, and only two (2) remain outstanding. Regular compliance audits were conducted on SCM contracts, Human Resource Management, and during quarterly reporting to the Accounting Officer.

- **Support to Executive and Legislative Oversight**

The Director of Internal Control provided strategic support to the Head of Department in managing SCOPA resolutions, responding to Parliamentary and Portfolio Committee questions relating to Sport, Arts, and Culture, and preparing submissions for the Audit Committee and the Accounting Officer's report.

Furthermore, the Director represents the Department in the Provincial PFMA Forum and provides assistance in addressing cases of Irregular, Fruitless, and Wasteful Expenditure. All related correspondence is handled promptly and reported to the relevant oversight structures to ensure transparency and accountability.

11. Internal Audit and Audit Committees

The internal audit function (IAF) is a fundamental component of the department's governance and accountability system. It is a function created by the department through legal prescription imposed by the Public Finance Management Act (PFMA) read together with Treasury Regulation 3.2.2. In light of Treasury Regulation 3.2.6, which stipulates that internal audit must be conducted in accordance with the Standards™ set by the Institute of Internal Auditors, the IAF is guided by the International Professional Practices Framework® (IPPF®) published by the Institute of Internal Auditors (The IIA); to act independently and objectively in providing assurance and advisory services in respect of the department's overall governance, risk management, and internal control processes. The IAF's functional reporting to the audit committee (AC) as prescribed by the PFMA is intended to protect its independence and objectivity.

The AC is established by the department as prescribed by the PFMA and its core functions and responsibilities are spelled out in the Treasury Regulations and the Audit Committee Terms of Reference (Charter) approved by the Accounting Officer in consultation with the Executive Authority. The AC plays a pivotal role in assessing, and based on such assessment, advising the Accounting Officer and Executive Authority regarding:

- the effectiveness of the department's overall governance, risk management and internal control system;
- the effectiveness of the internal audit function;
- the adequacy, reliability and accuracy of financial and performance information produced by the department;
- accounting and auditing concerns identified through internal and statutory audits; and
- the department's compliance with legal and regulatory provisions.

The AC thus assists the department in enhancing its integrity and operational effectiveness through good governance and adherence to the legislative, accounting, and auditing frameworks.

11.1 Internal Audit Function (IAF)

Key activities and objectives of the internal audit function

Purpose and mandate

The purpose of the Shared Internal Audit Services (SIAS) is to help Provincial Departments accomplish their strategic outcomes and objectives through performing systematic and

disciplined assurance and consulting services by evaluating and improving the adequacy and effectiveness of the organisation's a) Risk Management, b) Internal Control/Compliance and c) Organisational Governance Processes.

Vision and strategy

To position SIAS as an objective advocate of public interest and a reliable, dependable voice for continual improvement in provincial strategy, people, systems, processes, practices, and impactful performance while embracing citizenry and "Batho Pele" principles displaying professional traits

Charter, methodology and internal audit plans

SIAS charter and methodology provide a clear statement of the internal audit function's purpose within the Limpopo Provincial Departments, its mandate, and the authority granted to it by the Audit Committee. These include the right to access records, personnel, and physical properties.

The internal audit functions have been integrated with more audits now standardized and conducted in all departments. There is one methodology and standard templates in use. SIAS audit methodology aims for a risk-based audits plans that are based on the Limpopo Provincial departments' risk assessment processes. The methodology guides the audit team on key audit processes, from planning, fieldwork to reporting and follow-up, and the coordination of internal audit activities with Auditor General South Africa and other assurance providers to avoid duplication and maximize coverage.

Independence and objectivity

SIAS is independently positioned within Limpopo Provincial Treasury. The Head of SIAS reports administratively to the Head of Limpopo Treasury or Director General of the Province, and functionally to the independent Audit Committee. SIAS auditors declare their independence on annual basis and before the commencement with the execution of every planned audit. Threats to independence and impairment of auditors' objectivity during the execution of the audit if any, are reported to the Audit Committee outlining the circumstances, the impact on the audit and how the matter was resolved.

Internal audit modality

The scope of work of the Internal Audit function entails providing assurance and advisory services in respect of Risk Management, Internal Control/Compliance and Governance processes. Internal Audit Function determines whether the institution's network of risk management, internal control/compliance and governance processes as designed by management, is adequate and operates effectively.

Assurance Services involve an objective examination of evidence for the purpose of providing an independent assessment on Internal Control, Risk Management and Governance Processes for the organization. These include financial, performance, compliance, system security, and due diligence engagement.

Assurance Audit is the largest component within SIAS. Assurance audit evaluates the extent to which controls designed by Department are adequate and effective to mitigate risks identified; the evaluation also includes the Department's level of compliance with relevant prescripts.

Performance Audit is responsible for ensuring that there are satisfactory management measures instituted to ensure resources are acquired economically and are utilized efficiently and effectively in the achievements of the objectives of the respective Departments.

Fraud Audit focuses in on the identification of high fraud risk areas, as well as determining whether there are sufficient management controls to mitigate against them. The fraud audit unit also engages in diagnostic investigations of fraud cases in line with the Provincial Investigation Framework, requests from the Department and agreed on terms of reference.

Information Systems Audit is responsible for providing management with an independent assurance on the adequacy of controls within the information technology environment. As an integral part of SIAS, information systems auditors also run computer assisted audit techniques reports to support assurance, consulting and fraud and performance audits.

Advisory Services are client related activities and of an advisory nature and of which the scope is to be agreed with the client department. Consulting Services are intended to add value and improve an organization's Risk Management, Internal Control and Governance Processes.

Staffing

Limpopo Provincial Treasury Department within which Shared Internal Audit Services operates, has initiated a structure review process to address the SIAS structure shortcomings. The identified improvements to the structure include setting the technical support and quality control services at a Directorate level and the introduction of the third Chief Directorate to allow for rotation, enhance capacity and availability to bigger departments with decentralized operations.

The structure review is under consideration for funding, a condition precedent to the application and approval by the Department of Public Service Administration. This process is ongoing and has not been finalised.

SIAS currently functions with an Interim Operating Structure aligned to the Cluster Audit Committee which allows for effective annual planning and implementation of the audit plans thereof. Funded vacancy rate is at 31%.

Quality assurance and improvement program

The attainment of conforming quality assurance report by an independent self-assessment validator demonstrates the level of Shared Internal Audit services' commitment to follow prescribed methods and systematic approach to audits in accordance with the international standards for Professional Practice of Internal Auditing (IIA Standards); the Core Principles of the Profession of Internal Auditing and the IIA's Code of Ethics. The self-assessment is valid for 5 (five) years commencing from 01 November 2019 and ending on 30 November 2024. The compliant Internal Audit function contributes toward enhancing risk management and internal control practices and processes which ultimately strengthens the capability and accountability of the Limpopo provincial administration. To safeguard continuous improvement and alignment with best practices, SIAS Internal Quality Assurance undertook bi-annual internal assessments. These assessments focused on evaluating the internal audit function's conformance with GIAS and progress in achieving performance objectives, directly contributing to the branch's readiness for the upcoming External Quality Review. In addition, a gap analysis was conducted to identify areas for improvement in SIAS's adoption of the newly implemented Global Internal Audit Standards. The Internal Quality Assurance process includes quality peer reviews of quarterly audit reports before submission to the Audit Committee; a measure designed to enhance report quality and ensure compliance with GIAS requirements.

Stakeholder relationships

The Chief Audit Executive continued to report to the Audit Committee and Client Departments on the progress made regarding the implementation of the new Global Internal Audit Standards as well as the essential conditions that must be created for Internal Audit Function to remain compliant. Shared Internal Audit Services sets expectations of both Management, Combined Assurance Providers and Internal Auditors using a Protocol document. The Protocol serves as a guideline and an escalation procedure for management and assurance stakeholders and SIAS

in maintaining professional, objective and collaborative working relationships while fulfilling the mandate and responsibilities as stipulated in the Internal Audit Charter and Global Internal Audit Standards.

Planned and completed audits

Category	Number
Audits planned	19
Audits completed	18
Discontinued	1
% Completion	100%

The Audit Committee approved the discontinuation of the Transfer Payments in the fourth quarter due changes in available resources.

Summary of audit work done

Assurance and Consulting Audit Services

Q1	Q2	Q3	Q4
- Annual Financial Statements Review - Annual Performance Report Review - Expenditure Management - Follow Up	- Infrastructure Implementation - Social Cohesion - Follow Up	- Supply Chain Management - Interim Financial Statements - Business Continuity Plan - Follow Up	- Assessment of Risk Profile - Conditional Grants - Occupational Health and Safety - Follow Up

Fraud Audit

Q1	Q2	Q3	Q4
Travel and Subsistence	None planned	None planned	None planned

Information Systems Audit

Q1	Q2	Q3	Q4
None planned	None planned	None planned	General Control review

Performance Audit

None planned

Internal audit recommendations

Key improvement areas	Audit
Structures Constructed Without Supportable, Verifiable Formal Land Access and Use Right Arrangements with Provincial Government: Instances were identified where structures were constructed without the requisite supportable and verifiable formal land access and use right arrangements with the provincial government. This poses potential risks related to land ownership, legal compliance, and future asset management.	Annual Financial Statements Review
The Immovable Asset Register Lacks Information on Land Parcels: The Immovable Asset Register was found to lack comprehensive information on land parcels. This deficiency impedes the Department's ability to readily identify whether construction is occurring on appropriate land and to determine the responsible party for the transfer of facilities upon project completion.	

Key improvement areas	Audit
Completed Structures Constructed on Non-State Land Inaccurately Reported in the Asset Register of User Departments: Completed structures constructed on non-State land, such as rural, tribal, and municipal land parcels, were inaccurately reported as financial information in the Asset Register of user departments. These assets should be disclosed as narrative information in the books of the provincial custodian department to accurately reflect ownership and accountability	
Misstatements of assets values were identified through reported unverified R0 and R1 value assets, disposals, and economic condition. There is a need to assess the economic condition of the underlying assets for the purpose of informing the appropriate value for financial reporting or disposal process.	
Sustainable Infrastructure Management: Implement proactive and continuous maintenance of existing infrastructure to guarantee long-term service delivery.	Infrastructure Management

Value add

Throughout the 2024/25 financial year, SIAS provided crucial advisory services to the Accounting Officers and key stakeholders during the initial phase of Combined Assurance implementation. This support was delivered without assuming management responsibilities, ensuring the objectivity of Internal Audit while empowering management to take ownership. These advisory services were strategically facilitated through in-depth discussions leveraging the risks and controls identified during SIAS's assurance audit projects for the 2024/25 financial year. This approach ensured that the implementation was informed by real-time audit insights tailored to the specific risk landscape of each department.

Limitations

- Implementation of Internal Audit recommendations is still below the set target. SIAS has continuously monitored the target resolution rate of internal audit findings throughout the 2024/25 financial to improve the effectiveness of governance structures, risk management and internal controls in the departments and the understanding of relevant accounting and reporting frameworks.

Delayed provision of management responses to SIAS findings has impacted the effectiveness of SIAS. SIAS continues to regularly review the Protocol Document to encourage the timely provision of audit information, management responses, and access to records.

11.2 Audit Committee (AC)

11.2.1 Key activities and objectives of the audit committee:

The Audit Committee (AC) activities are outlined in the approved AC Charter which requires that an Annual Schedule must be finalised and approved as a guideline for the AC activities of that particular financial year. The 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;
- viii. the quality of in year management and monthly/quarterly reports submitted in terms of the Act and the Division of Revenue Act; and
- ix. evaluation of the annual financial statements.

11.2.2 Purpose, authority and mandate of the Audit Committee (AC)

Sections 38, 76 & 77 of the Public Finance Management Act (PFMA) read in conjunction with Treasury Regulation 3.1 gives the audit committee mandate to provide oversight functions over state financial reporting process, Risk Management, and the system of internal control, the audit process, and the organization's process for monitoring compliance with laws and regulations and the code of conduct and service delivery. The mandate and key objectives of the AC are stipulated in approved AC Charter as follows:

- a. the availability of a well-resourced, functional and sustained internal audit function;
- b. sound relationship with all assurance providers, oversight structures and other stakeholders;
- c. effective and efficient Internal and External Audit processes;
- d. promotion of sound functional interaction between the internal audit and other assurance providers;
- e. 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.
- i. Review of the annual report and annual financial statement to ensure that disclosures are adequate and that fair presentation is achieved.
- i. Review the plans, scope and fees of external audit with regard to the critical risk areas and the sufficiency of audit coverage;
- j. Consider material unresolved accounting and auditing problems and ensure that management responds to queries and recommendations by the Auditor General.

11.2.3 Protecting the independence of the IAF:

Limpopo Shared Audit Committee model is structured in such a way that the independence of both the Internal Audit Function and Audit Committee Members is adequately safeguarded. Shared Internal Audit Service (SIAS) within Limpopo Province report administratively to the Head of Department for Limpopo Treasury and functionally to the Audit Committees. Limpopo has a two-tiered Audit Committee structure namely; the Central Audit Committee (CAC) being the main umbrella and four Cluster Audit Committees. Each Cluster Audit Committee services three provincial departments despite Cluster 03 which is allocated two departments.

In terms of the Limpopo Audit Committee Charter, each Cluster Audit Committee should consist of at least four members of which the majority shall be from outside the employ of the public sector with voting rights.

The Chairperson of each Cluster Audit Committee and the Central Audit Committee shall be independent and from outside the employ of government. Above practice which is in line with best practices is inherently designed to protect SIAS to execute its mandate more objectively, professionally and independently.

During the current reporting period, there are no incidences or issues brought forward which may have or appear to compromise the independence of SIAS. The Chief Audit Executive (CAE) has unrestricted access to all the members of the AC including the CAC Chairperson. ACs takes a lead role in the appointment and performance review of the CAE. All the three year plans and annual plans of SIAS are approved by the AC including any amendments to the plans.

Moreover, the Provincial Accountant General (PAG) is responsible for coordinating the appointment of all the AC Members to safeguard their independence from any other parties that they will subsequently review their function. As a result, the system and the model itself is entirely designed to safeguard the independence of all the Stakeholders to enable them to perform their oversight responsibilities and Internal Audit function more independently.

11.2.4 Performance against statutory duties:

The current AC membership served the Limpopo Provincial Administration as per the requirements stipulated in both their appointment contracts and the AC Charter since their appointment in January 2023. This has been confirmed by the 360 Degree AC Evaluation feedback for the financial years 2022/2023 and 2023/2024 which were evaluated at an average score of 4.34 and 4.54 respectively. Highest rating score a stakeholder can obtain is maximum of 5.

Total of seventy-one (71) AC Meetings were coordinated for all the Clusters and CAC. This is broken down into eleven (11) Departments times 6 Meetings plus 5 CAC Meetings totaling 71. As a result, each member is expected to attend 5 AC Meetings plus the briefing session with respective Hon. MECs. All the AC Meetings were conducted most effectively, efficiently and professionally achieving the objectives of the day.

AC Members prepare the Agenda in consultation with the AC Secretariat and all other additional matters required are forwarded to the respective Departments to prepare reports for consideration by the AC members during respective meetings. In addition to all other items that the AC Members may require, all the Departments are expected to report quarterly on the following items: Accounting Officer's Report; Risk Management Report; SCOPA Resolutions; Action Plan; Procurement Plan; and Internal Audit Progress Report. The agenda varies from each period and other reports such as three year Internal Audit Plans, Annual Performance Plans, Annual Financial Statements, Draft Audit and Management Reports etc. are considered depending on the period.

All the AC Stakeholders (Management, SIAS, AC Members) are given an opportunity to evaluate the work of the AC though National Treasury 360 Degree evaluation tool as mentioned above and the evaluation outcomes were more than satisfactory. As a result, the AC has performed its statutory responsibilities most satisfactorily during the period under review.

11.2.5 Composition of the AC:

The Limpopo Provincial Government established an Audit Committee (AC) in terms of sections 76 (4) (d) and 77 of the PFMA, 1999 (Act No.1 of 1999, as amended) and the Treasury Regulations section 3.1. As mentioned above, Limpopo Shared AC consists of four Clusters AC and the CAC being the main umbrella to coordinate the work of all the Clusters AC. Each Cluster is composed of four independent members serving three (3) Departments despite Cluster 03 which serves only 02 Departments as per Composition Structure below.

All the AC members are appointed for a fixed 03 year term with an option of renewal for another 03 year term making it a total of six (6) years by the Hon. MEC for Finance. Currently, Limpopo Shared AC does not have members who are from the employ of government despite one member who is currently working as a Senior Lecturer at the University of Limpopo thus not conflicted with any of the Departments he is currently serving.

Current AC membership (17 AC members) were appointed with effect from 01 January 2023 to 31 December 2025 thus their contracts are ending by 31 December 2025.

The following table depict current Audit Committee Composition in terms of Clustering, Departments and AC Member allocation.

DEPARTMENTS	CLUSTER	AC MEMBERS
Education Office of the Premier Sport, Arts and Culture	01	I. <u>Adv. Sereku Daisy Lebepe – Cluster 01 AC Chairperson</u> II. Mr. Mpaku Goodwill Mathabathe – AC Member III. Mr. Kenneth Mhlongo – AC Member IV. Mr. Suren Maharaj – AC Member
Central Audit Committee (CAC)		• Ms. Mashamaite Peterlia Ramutsheli – Central Audit Committee Chairperson

11.2.6 Meeting Attendance:

During the financial year 2024/2025, the AC met five (5) times to perform its roles and responsibilities as stipulated in the AC Charter. All the AC meetings have taken place as planned through 2024/2025 AC Annual Schedule. As resolved during 2024 AC Annual Strategic Planning Workshop, briefing sessions between Members of Executive Council (MECs) and

Cluster Chairpersons were held from 21 – 28 November 2024. The briefing sessions were held physically (face-to-face) and afforded all the AC Members a slot with each MEC of the Department they serve to discuss all the pertinent issues affecting the Department.

It must be noted that one AC Member from Cluster 02 (Ms. Badimo AMM) has missed more than three Cluster 02 AC Meetings. In terms of the AC Membership Appointment Contract, any member who misses three consecutive AC Meetings without a written apology breaks the conditions of the contract thus Hon. MEC may prematurely terminates her/his contract. As a result, processes are ongoing to amicably deal with this matter.

First Quarter Cluster AC Meetings for August/September 2024 as well as Second Quarter AC Meetings were held physically which were followed by the CAC Meetings held 13 September 2024 and 10 December 2024 respectively. Given the governance role of the ACs, it is pertinent that some of the AC meetings are held physically to interact directly with the management in order that all the AC resolutions are timely implemented. Third Quarter AC Meetings were held virtually (Microsoft Teams) including the CAC Meeting which was held during 20 March 2025. Fourth Quarter Meetings are planned to take place from 14th May 2025 which will also consider Draft Annual Report including Annual Financial Statements before submission to Auditor General for audit. Below tables on attendance of AC Meetings by AC Members outlines all the meetings attended by the AC Members.

11.2.6.1 2025 Audit Committee Annual Strategic Planning Workshop

The AC annual strategic planning workshop for 2025 was held physically in Polokwane to assess 2024 performance and plan for 2025 calendar year. The strategic plan was held on 05 – 06 February 2025. The session required AC Cluster Chairpersons to present on 24 Months AC Reflection from Members' perspective including the barriers to effective oversight and advice as well as proposed mitigation measures. Office of the Premier also made 02 key presentations on Limpopo's five (5) year performance review and progress and key highlights of the revised Limpopo Development Plan (LDP).

The two (2) day strategic planning workshop has resulted in the AC members taking a total of fifteen (15) resolutions to be implemented by affected stakeholders. The PAG insist on all the Stakeholders providing feedback on each resolution they are affected and no resolution register

should be submitted without response thus the Province has realized improvement in implementation of the AC resolutions. All the protocol documents such as the AC Charter, Internal Audit Charter, and Reporting Frameworks were reviewed and adopted during first day (05 February 2025) of the workshop.

11.2.6.2 CAC Chairperson Meetings

As in the previous reporting period, the CAC Chairperson managed to attend three (3) EXCO meetings to report on overall AC activities covering the work of all the Departments. EXCO meetings are mainly based on invite by EXCO Secretariat depending on the agenda of the day. However, PAG's office continuously advises EXCO Secretariat on the importance of inviting CAC Chairperson to EXCO quarterly meetings in order to present CAC overall quarterly reports. Invitations to these structures (EXCO and HOD Forums) are welcomed and strategic in nature as they provide an opportunity for the CAC Chairperson to interact with Executive Authorities and Accounting Officers of all the Departments to highlight areas requiring improvement.

11.2.7 Audit Committee Membership

Current AC Membership was appointed with effect from 01 January 2023 and will expire on 31 December 2025. A total of 17 AC members were appointed during 2022 AC membership recruitment process. There is no resignation or premature termination of any AC Member's contract during the current period despite the issue of Ms. Badimo as mentioned above. Total number of female AC members are seven (7) while a total number of male AC members are ten (10) represented as: 58.8% males and 41.2% females. This is a decline in the appointment of female candidates as during the previous AC composition the number stood at eight (8) and it has currently decreased to seven (7). There is a strong need to improve female recruitment into the Limpopo AC membership as 41% is very low and this was exacerbated by unavailability of Ms Badimo AMM. The PAG's office is currently working on logistics for the appointment of new AC Membership by Hon. MEC for Finance in consultation with EXCO by 01 January 2026 as the current contract of all members is coming to an end by 31 December 2025.

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.	May 2024	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.
2.	June 2024	CAC Meeting to consider Clusters AC Reports	a) Clusters AC Reports reporting on matters pertaining to Draft Annual Performance Report including Draft AFS
3.	July 2024	Review of Draft Audit and Management Reports	a) Draft Management Reports, b) Draft External Audit Reports.
4.	August 2024	CAC Meeting to consider Clusters AC Reports	a) Clusters AC Reports on matters pertaining to External Audit Reports.
5.	August / September 2024	Review of First Quarter Performance Information including Financial & Non-Financial Reports	a) First Quarter Accounting Officer's Report to the AC (Financial & Non-Financial), b) First Quarter Risk Management Report, c) SCOPA Resolutions Implementation Progress, d) Auditor General Audit Findings Implementation Progress, e) First Quarter Internal Audit Report
6.	September 2024	CAC Meeting to consider Clusters AC Reports	a) Clusters AC Reporting on matters concerning to First Quarter Reports
7.	November 2024	AC Briefing Sessions between AC Members and Hon. MECs to discuss AC Matters.	
8.	November 2024	Review of Second Quarter Performance Reports (Financial and Non-Financial)	a) Second Quarter Accounting Officer's Report to the AC (Financial & Non-Financial), b) Second Quarter Risk Management Report, c) SCOPA Resolutions Implementation Progress,

NO.	Period	Nature of the AC meeting	Information / Documents Reviewed
			d) Auditor General Audit Findings Implementation Progress, e) Second Quarter Internal Audit Report.
9.	December 2024	CAC Meeting to consider Clusters AC Reports	a) Clusters AC Reports on matters pertaining to Second Quarter Audit Committee Reports as per paragraph 7 above.
10.	February 2025	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.	February / March 2025	Third Quarterly Departmental Reports and approval of the Three-Year Internal Audit Plan, Annual Internal Audit Plan and Auditor General Audit Coverage Strategy	a) All information under No. 5, b) Three Year Internal Audit Plans and Annual Internal Audit Plans for 2022/2023. c) Auditor General Audit Coverage Strategies
12.	March 2025	CAC Meeting to consider Clusters AC Reports	a) Clusters AC Reports on matters pertaining to Third Quarter AC Reports as per paragraph 11 above.

11.2.8 Combined assurance:

The Central Audit Committee approved the implementation of combined assurance on a pilot basis with effect from the 2024/25 financial year.

The plan identifies the key focus areas, interventions required from the responsible management and external assurance providers who must implement and report progress on each intervention within the specified timelines.

Progress on the implementation of pilot combined assurance plan was presented in all Cluster Audit Committee Meetings.

11.2.9 Resolution of AC recommendations:

In every AC Meetings, AC Members are taking AC recommendations for implementation by all the AC stakeholders. The recommendations are monitored in between the AC meetings and in every AC Meetings, each AC stakeholder is expected to provide progress in implementing the recommendations. Although not all the recommendations are implemented, there is significant improvement in the implementation of the AC recommendations by all the AC stakeholders. This is made better by the fact that the PAG requires that all the recommendations register being populated with feedback accompanied by relevant reports before the start of each AC Meeting. Recommendations that are common in nature are mainly dealt with at the CAC level to ensure consistency and for better coordination at a central level.

During 2025 AC annual strategic planning workshop, total of 15 recommendations were taken as stipulated in the table below as follows:

Agenda Item No.	Subject	Action	Responsible Person
1	Requesting of information by SIAS	In relation to SIAS requesting information from the departments for audit purpose and clearing of internal audit findings, it was resolved that Cluster 2 Chairperson should come up with the proposal to address the matter in support of SIAS.	Cluster 2 Chairperson
2.	Cyber Security	With regards to the cyber security challenge, it was resolved that PGITO and LPT should engage on how to close cyber security gap.	PGITO & LPT

Agenda Item No.	Subject	Action	Responsible Person
3.	Independen cy of SIAS	It was resolved that the CAE plays an advisory role as an invitee during the meetings of the department and administratively report to the AO and in terms of independency, he should functionally report to the AC.	CAE
4	Disputes in the AC Charter	The AC Charter should be aligned to the Internal Audit Charter in relation to the Dispute Resolving part.	Secretariat
5	Accounting Officer's template	A concern was raised that some information was missing in the Accounting Officer's report and was therefore resolved that the CAC Chairperson should re-do the exercise of resetting the tables in the Accounting Officer's report and share with Secretariat for circulation to all the Departments.	CAC Chairperson
6	Audit strategy v/s AC Annual Meeting Schedule	In relation to the readiness of AGSA audit strategies during the Feb/March meetings, it was therefore resolved that since AGSA was scheduled to attend the AC strategic session the following day i.e the 06 Feb 2025, the matter would then be discussed in the presence of AGSA.	All
7	Coverage of the AFS and Fourth Quarter Information during May meetings	A concern was raised that the AC meetings scheduled for May do not provide sufficient coverage to the AFS and 4 TH Quarter Information of the departments. It was therefore resolved that the PAG and Secretariat will look into how to draft the agenda for the fourth quarter meetings	PAG & Secretariat

Agenda Item No.	Subject	Action	Responsible Person
8.	Movement of Secretariat from GMC to SIAS	The CAC Chairperson provided feedback from the CAC that the proposal of the movement of Secretariat from GMC to SIAS would have the following impact: ✓ The department should create a new structure to accommodate the function within SIAS. ✓ Secretariats within GMC are not only dedicated to performing one function i.e. minutes taking. AC are held once per quarter and as such Secretariats would be reductant whilst still waiting for the next meeting scheduled for the coming quarter. It was therefore <u>resolved that HOD, CAC Chairperson, PAG and SIAS should engage to perform cost-benefit analysis. The matter should have been concluded by the 31st March 2025.</u>	HOD, CAC Chairperson and SIAS
9.	Reliance on the work of internal audit	The scope and procedures of internal audit differ with that of AGSA and as such there was limitation in terms of significant risks. AGSA committed to engage further on the matter	AGSA
10.	Dispute resolution process	AGSA engages LPT to remedy the process and further encourages that matter should be taken to National Treasury. There were also bilaterals which are being done locally in addressing the matter	AGSA

Agenda Item No.	Subject	Action	Responsible Person
11	Development of APP	AGSA was requested to assist the departments with inputs during the development of APP. AGSA highlighted that for the 2025/2026 financial year the focus was on high impact departments however the matter was open for discussion.	AGSA
12.	Readiness of audit strategy and engagement letters	The process of allocation of resources ends in Jan and the audit teams must have the right risk assessment and therefore there was a need to work together with the departments.	AGSA & Departments
13	DPWRI matter	With regards to accrued departmental revenue, AGSA team was engaging with the Accounting Officer and there was hope that the engagements will yield positive results.	AGSA
14	Land parcel	AGSA reported that the same conclusion provided during the previous year still stands.	AGSA & Departments
15	Indicators	AGSA was encouraging the departments to take the matter to National Sector Leader to agree on how AGSA should conduct such an audit	AGSA & Departments

11.2.10 AC performance evaluation (360 Degree Audit Committee Evaluation Feedback)

National Treasury 360 Degree Evaluation tool was used to evaluate the work and performance of the AC. The final evaluation yielded an average score of 4.54 (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 4.34. 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). Auditor General South Africa 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.

In comparison to the average scores of the three (3) stakeholders (AC; SIAS; and Management), it must be noted that SIAS recorded highest average score of 4.76 followed by AC Members with an average score of 4.53. The lowest score was recorded by Management at an average score of 4.35. The following were critical issues that Departments felt were not robustly engaged to their satisfaction by the AC members as follows:

12.1 Understanding of Departmental Environment

12.2 Oversight of Internal Audit and External Audit matters by AC Members;

12.3 Concerns around reviews of both the findings and recommendations by internal and external auditors to ensure that recommendations are implemented

12.4 Concerns around review of a whistleblower hotline and reviewing the log of incoming calls; and

12.5 Understanding of Business & Risks of the Department.

11.2.11 Audit Committee Composition & Meeting Attendance

The table below discloses relevant information on the audit committee members

Name	Qualifications	Professional Affiliation (e.g. SAICA, IIA, IOD(SA))	Appointment: Term of Office		No. of meetings attended 2024/25	Has the AC member declared private and business interests in every meeting? (Yes/No)	Is the AC member an employee of an organ of state? (Yes / No)	No. of other ACs that the member served on during the reporting period (whether in the public sector or not)	No. of other governance structures the member served on during the reporting period, e.g. Boards, Risk Committee, IT Committee, etc, whether in this or any other institution(s)
			Start date	End Date					
Suren Maharaj	BCOM, HONS BCOMPT, MBA, CA(SA)	SAICA, IOD(SA)	July 2024	December 2025	5	YES	NO	4	3
Mpak u Matha bathe	Master of Philosophy in Information Technology; Postgraduate Diploma in Internal Auditing; Advanced Diploma in Accounting Sciences; B-Tech in Internal Auditing; National Diploma in Internal Auditing; Certified Internal Auditor (CIA);	The Institute of Internal Auditors (IIA); Information System and Control Association (ISACA) Association of Certified Fraud Examiners (CFE)	01 January 2023	31 December 2025	6	Yes	No	6	0

Name	Qualifications	Professional Affiliation (e.g. SAICA, IIA, IOD(SA))	Appointment: Term of Office		No. of meetings attended 2024/25	Has the AC member declared private and business interests in every meeting? (Yes/No)	Is the AC member an employee of an organ of state? (Yes / No)	No. of other ACs that the member served on during the reporting period (whether in the public sector or not)	No. of other governance structures the member served on during the reporting period, e.g. Boards, Risk Committee, IT Committee, etc, whether in this or any other institution(s)
			Start date	End Date					
	Certified Information Systems Auditor (CISA); and Certified Information Security Manager (CISM).								
Kenneth Mhlongo.	MBA; LLB; BA; Diploma In Practical Accounting; Diploma in Senior Bookkeeping; Diploma in Junior Booking; ABSA Management Programme; Leading and Managing Leading	SAIBA	01 January 2023	31 December 2025	7	Yes	No	3	1

Name	Qualifications	Professional Affiliation (e.g. SAICA, IIA, IOD(SA))	Appointment: Term of Office		No. of meetings attended 2024/25	Has the AC member declared private and business interests in every meeting? (Yes/No)	Is the AC member an employee of an organ of state? (Yes / No)	No. of other ACs that the member served on during the reporting period (whether in the public sector or not)	No. of other governance structures the member served on during the reporting period, e.g. Boards, Risk Committee, IT Committee, etc, whether in this or any other institution(s)
			Start date	End Date					
	Wealth environment								
Sereku Daisy Lebephe	Advocate of the High Courts in South Africa; CA(SA); Wits Business School - Executive Development Programme; UJ - Post Graduate Diploma - Labour Law; Wits Business School - Master of Business Administration (MBA); Wits – LLB; UNISA-Honours	Legal Practice Council; South African Institute of Chartered Accountants	01 January 2023	31 December 2025	7	Yes	No	1	0

Name	Qualifications	Professional Affiliation (e.g. SAICA, IIA, IOD(SA))	Appointment: Term of Office		No. of meetings attended 2024/25	Has the AC member declared private and business interests in every meeting? (Yes/No)	Is the AC member an employee of an organ of state? (Yes / No)	No. of other ACs that the member served on during the reporting period (whether in the public sector or not)	No. of other governance structures the member served on during the reporting period, e.g. Boards, Risk Committee, IT Committee, etc, whether in this or any other institution(s)
			Start date	End Date					
	Bachelor of Accounting Science, (Certified Theory in Accounting - CTA); and Wits - Bachelor of Commerce (Accounting)								
Joseph Nakedi Mpjanhe	Bcompt Hons; and Bcompt Degree	SAICA IRBA	01 January 2023	31 December 2025	1	YES	NO	3	3

11.2.12 Remuneration of Audit Committee Members**11.2.12.1 Rates**

Limpopo Treasury pays the following rates to the Audit Committee Members as follows:

	Rate	Adhoc / Special Meetings	Rate During CAC Meetings
Ordinary AC Member Rate	R2 185.00	R2 185.00	-
AC Cluster Chairperson	R2 605.00	R2 605.00	R2 185.00
CAC Chairperson	R2 605.00	R2 605.00	R2 605.00

11.2.12.2 Whether Audit Committee members who worked or are working for an organ of state are being remunerated.

Members who are employed by the state are not being remunerated. Currently, there are no AC members employed by an organ of state.

12. Audit Committee Report





LIMPOPO
PROVINCIAL GOVERNMENT
REPUBLIC OF SOUTH AFRICA

PROVINCIAL TREASURY

REPORT OF THE AUDIT COMMITTEE ON LIMPOPO DEPARTMENT OF SPORTS, ARTS AND CULTURE

We are pleased to present our report for the financial year ended 31 March 2025.

Audit Committee Structure

Limpopo Provincial Government has an Audit Committee which is two tiered, consisting of four Cluster Audit Committees, dealing with specific departments and a shared Central Audit Committee.

Audit Committee Responsibility

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

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

Stakeholder Engagement/s

The Audit Committee has been able to engage with the following stakeholders:

- Limpopo Provincial Treasury Senior Management
- Limpopo Provincial Internal Auditors (Shared Internal Audit Services)
- Limpopo Provincial Auditor General (AG(SA))

Audit Committee Skills Development

A strategic and induction session was held during the last quarter of the financial year to assist the audit committee members better understand their challenging roles and the direction of the province in general.

The Effectiveness of Internal Control

The Audit Committee reviewed the results of the formal, documented assessment of the design, implementation and effectiveness of the Department of Sport, Arts and Culture's system of internal controls conducted by Internal Audit for the financial year ended 31 March 2025, and further considered the information and explanations provided by management. The Committee notes that management has implemented sound internal controls during the year, with continued strengthening of the control environment in the areas of leadership, financial and performance management and governance, as well as a marked improvement in the functionality of Internal Audit.

While these enhancements have contributed to the sustained production of credible financial statements and performance reports, as well as ongoing compliance with applicable legislation, the Committee emphasises the need to further strengthen oversight over implementing agents, particularly in the execution of infrastructure projects. Strengthening of monitoring and accountability of implementing agents mainly DPWRI will be essential to safeguarding public resources, ensuring project delivery within scope, time and budget, and mitigating risks that could impact service delivery outcomes.

Post their review of the Internal Control environment, AG(SA) did not identify any significant internal control deficiencies.

Risk Management

The Audit Committee reviewed the Department of Sport, Arts and Culture's policies on risk management and strategy (including IT Governance) and monitored the implementation of risk management policy and strategy. Risk management processes at the Department of Sport, Arts and Culture are generally satisfactory. The Committee will continue to monitor that the Department improves its risk management maturity, secures adequate funding for risk activities, conducts timely investigations (including fraud risks) and integrates risk management with strategy, performance, compliance, and governance.

In-Year Management and Quarterly Report

Based on the quarterly review of in-year monitoring systems and reports, the Audit Committee is satisfied with the quality, accuracy, usefulness, reliability, appropriateness and adequacy of the Department of Sports, Arts and Culture's in- year reporting systems.

Internal Audit

The Audit Committee:

- Reviewed and approved the Annual Internal Audit plans and evaluated the independence, effectiveness and performance of the Internal Audit function;
- Considered the reports of the Internal Auditors on the department's systems of internal control; and
- Reviewed issues raised by Internal Audit and the adequacy of corrective action taken by management in response thereto.

The Audit Committee is satisfied with the reviews conducted by Internal Audit over the reporting period and the coverage plan in place to review the control environment to support an unbiased review of the Department of Sports, Arts and Culture's internal systems, processes and procedures.

Combined Assurance

We commend the significant progress made in the development and initial implementation of the Combined Assurance Framework, which is currently being piloted with the Office of the Premier, the Department of Education, and the Limpopo Provincial Treasury. This framework represents a critical advancement in strengthening governance, risk management and control processes across the provincial administration by promoting a coordinated approach to assurance activities, reducing duplication of effort and ensuring more comprehensive oversight.

The pilot phase is expected to generate valuable insights into the framework's effectiveness, its integration with existing operational processes and potential areas for refinement. The Audit Committee anticipates that the lessons learned will guide a robust and efficient province-wide rollout. Such a rollout will not only strengthen accountability, optimise the use of assurance resources and improve the quality and reliability of reporting across all departments, but will also deliver tangible benefits to the Department of Sport, Arts and Culture in the near term, enabling it to leverage the framework for enhanced decision-making, improved service delivery and better compliance outcomes.

Compliance with the relevant laws and regulations

The Audit Committee considered reports provided by management, internal assurance providers and the external auditors regarding compliance with legal and regulatory requirements.

Post their review of Compliance with legislation, AG(SA) did not identify any material non-compliance with legislation.

Evaluation of Annual Financial Statements

Following its pre-audit review of the draft Annual Financial Statements for the year ended 31 March 2025, the Audit Committee concluded that the statements could be submitted to the AG(SA) for audit, subject to the incorporation of all inputs from the Audit Committee, Internal Audit, and Limpopo Provincial Treasury prior to submission.

The unqualified audit opinion achieved in the prior year was successfully maintained for the financial year ended 31 March 2025 — a positive outcome for the Department of Sport, Arts and Culture. Following its audit of the Annual Financial Statements, the AG(SA) reported no misstatements, reflecting the continued integrity and reliability of the Department of Sport, Arts and Culture's financial reporting processes.

Evaluation of Annual Performance Report

Following its pre-audit review of the draft Annual Performance Report for the year ended 31 March 2025, the Audit Committee concluded that the report could be submitted to the AG(SA) for review, subject to the incorporation of all inputs from the Audit Committee and Internal Audit.

Post their review of the Annual Performance Report, AG (SA) did not identify any material findings on the reported performance information for the selected programmes.

Consideration of the Final Audit report

The Audit Committee considered the Audit Report issued by the Auditor-General of South Africa (AG(SA)) and notes with great appreciation that the Department of Sport, Arts and Culture achieved an unqualified audit opinion without findings (clean audit) for the financial year ended 31 March 2025, successfully maintaining this outcome from the prior year. This accomplishment reflects the Department's sustained commitment to excellence in financial management, compliance and governance.

The Audit Committee congratulates the Department of Sport, Arts and Culture on this achievement and acknowledges that it is the result of the dedication and collaborative effort of the Accounting Officer, management and all oversight bodies in advancing a clean provincial administration, accountability and sound governance.

In line with its oversight mandate, the Audit Committee will continue to support the Department of Sport, Arts and Culture in its mission to create and maintain an enabling environment for the sport, arts and culture (SAC) sector. Through its work, the Committee aims to contribute to the Department of Sport, Arts and Culture's vision of fostering an active, creative, winning and socially cohesive nation, underpinned by credible information, effective decision-making and robust monitoring and evaluation processes.

Overall audit results per outcome area are depicted as follows over the years:

Audit results per outcome area

Outcome area	Movement	2024-25	2023-24	2022-23
Financial statements	▶			
Annual performance report				
• Programme 2 – Cultural Affairs	▶			
Compliance with legislation				
• Consequence management	▶			
• Annual financial statement	▶			
• Expenditure management	▶			
• Strategic Planning	▶			
• Utilisation of conditional grants	▶			
• Transfer of funds	▶			
• Asset management	▶			
• Procurement and contract management	▶			

Unqualified / No material findings	Qualified	Adverse/Pervasive material findings	Disclaimed/Pervasive material limitation	Material findings	Not audited
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▲ Improvement	▼ Regression	▶ Unchanged
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Advocate Sereku Daisy Lebepe CA(SA) MBA
Chairperson of the Audit Committee

Date: 14 August 2025

13. B-BBEE Compliance Performance Information

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 licences, 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 jurisdictions.
Developing and implementing a preferential procurement policy?	Yes	The Department is implementing an approved SCM Policy and approved Preferential Procurement Policy Regulation (PPR 2022).
Determining qualification criteria for the sale of state-owned enterprises?	No	The sale of the state-owned enterprise 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 partnership 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 Broad Based Black Economic Empowerment, the Department allocates preferential points in accordance with the approved Preferential Procurement Policy.

PART D: HUMAN RESOURCE MANAGEMENT



Part D: Human Resource Management

1. Introduction

This section of the annual report, as prescribed by the Minister for the Public Service and Administration, focuses on human resources within the Department. Key priorities reflected upon include implementation of the approved organisational structure, enhancing recruitment and selection processes, strengthening skills development, and promoting employment equity.

2. Overview of Human Resources

As part of its Human Resource Plan (HRP), the Department prioritised the implementation of the approved organisational structure, recruitment and selection processes, workforce skills development and capacity building, as well as the promotion of employment equity.

The Department currently has a total workforce of 501 employees. Of the approved posts, 274 are funded through the equitable share, while 227 posts fall under the Community Library Services grant, in accordance with the approved organisational structure. During the reporting period, the Department appointed one (1) additional employee under the library staff and sixty-four (64) employees under the Mass Participation and Sport Development Grant.

The Department's overall vacancy rate stood at 13% during the reporting year. However, the vacancy rate at the Senior Management Service (SMS) level was notably higher, at 23% for the 2024/2025 period.

The Department has an approved recruitment plan and has made significant progress in filling vacant and advertised posts in line with this plan for the current Medium Term Expenditure Framework (MTEF) period. Out of 105 posts advertised in line with the recruitment plan, 65 were filled. The remaining 40 posts were undergoing employment verification as of the end of the financial year to facilitate appointments.

In terms of employment equity, the Department has achieved the 50/50 gender representation target at SMS level as of March 2025, with ten (10) males and ten (10) females appointed. However, racial equity targets were not fully met. The Department recorded a disability representation of 2.7% across all levels. Efforts will continue to maintain the 50% female representation at SMS level in alignment with national targets.

To support performance delivery, all employees have signed performance agreements in line with the Department's Performance Management and Development Policy.

The Human Resource Development unit implemented 22 skills development programmes and prioritised capacity-building initiatives, contributing to improved departmental performance.

The Employee Health and Wellness (EHW) programme implemented initiatives aimed at enhancing productivity and service delivery. Psychosocial support services were provided to employees, and Occupational Health and Safety (OHS) matters are monitored quarterly. OHS representatives have been appointed in all district libraries, museums, and the Head Office to ensure compliance with OHS standards.

3.Human Resources Oversight Statistics

3.1 Personnel related expenditure

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

Table 3.1.1 Personnel expenditure by programme for the period 1 April 2024 and 31 March 2025

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	186 331	95 951	0.00	0.00	50.60	649
Cultural Affairs	173 535	29 416	0.00	0.00	28.60	247
Library & Archives Services	262 591	98 273	0.00	0.00	28.50	269
Sport & Recreation	109 038	26 463	0.00	0.00	23.60	261
Total	731 495	250 103	0.00	0.00	34.20	352

Table 3.1.2 Personnel costs by salary band for the period 1 April 2024 and 31 March 2025

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)	2 714.00	1.20	13.00	208 769
Skilled (level 3-5)	18 326.00	8.30	133.00	137 789
Highly skilled production (levels 6-8)	57 882.00	26.20	188.00	307 883
Highly skilled supervision (levels 9-12)	63 046.00	28.60	73.00	863 644
Senior and Top management (levels 13-16)	26 739.00	12.10	20.00	1 336 950.00
Other, contract	1 961.00	0.90	49.00	40 020.00
TOTAL	170 668	77.3	476.00	2895 055

Table 3.1.3 Salaries, Overtime, Homeowners Allowance and Medical Aid by Programme for the period 1 April 2024 and 31 March 2025

Programme	Salaries		Overtime		Homeowners Allowance		Medical Aid	
	Amount (R'000)	Salaries as a % of personnel costs	Amount (R'000)	Overtime as a % of personnel costs	Amount (R'000)	Homeowners Allowance as a % of personnel costs	Amount (R'000)	Medical Aid as a % of personnel costs
Programme 1: Administration	85 599	97.20	0.00	0	2 089.00	1.80	4 527.00	6.20
	24 025	73.70	0.00	0	999.00	2.10		4.60

Programme	Salaries		Overtime		Homeowners Allowance		Medical Aid	
	Amount (R'000)	Salaries as a % of personnel costs	Amount (R'000)	Overtime as a % of personnel costs	Amount (R'000)	Homeowners Allowance as a % of personnel costs	Amount (R'000)	Medical Aid as a % of personnel costs
Programme 2: Cultural Affairs							1 637.00	
Programme 3: Library and Information Services	76 786	78.50	0.00	0	3 711.00	3.10	5 739.00	5
Programme 4: Sport and Recreation	19 743	77.80	0	0	527.00	2.20	1 060.00	5.90
Total	206 153	79.30	0.00	0.00	7327	2.80%	12 963	5%

Table 3.1.4 Salaries, Overtime, Homeowners Allowance and Medical Aid by salary band for the period 1 April 2024 and 31 March 2025

Salary band	Salaries		Overtime		Homeowners 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)	2 052	67.50	0.00	0	273	9	463	15.20

Salary band	Salaries		Overtime		Homeowners 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 3-5)	28 956	74.20	0.00	0	2 253	5.80	3 650	9.40
Highly skilled production (levels 6-8)	78 954	78.50	0.00	0	3 494	3.50	6 260	6.20
Highly skilled supervision (levels 9-12)	55 760	82.70	0.00	0	1 030	1.50	2 249	3.30
Senior management (level 13-16)	26426	85.10	0.00	0	275	1	245	0.90
Other, contract	2 435	98.40	0.00	0	0.00	0.00	0.00	0.00
Total	206,154	79.30%	0.00	0	7325	2.80%	12,962	5%

3.2 Employment and Vacancies

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

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

This information is presented in terms of three key variables:

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

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

Table 3.2.1 Employment and vacancies by programme as on 31 March 2025

Programme	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
Programme 1: Administration	182	135	26	7
Programme 2: Cultural Affairs	58	49	16	0
Programme 3: Library and Information Services	242	226	7	123
Programme 4: Sport and Recreation	95	91	4	63
Total	577	501	13	193

Table 3.2.2 Employment and vacancies by salary band as on 31 March 2025

Salary band	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
Lower skilled (1-2)	23	19	17	7
Skilled (3-5)	225	186	17	63
Highly skilled production (6-8)	211	194	8	-
Highly skilled supervision (9-12)	91	81	11	2
Senior management (13-16)	27	21	22	0
Other, contract	0	0	0	121
Total	577	501	13	193

Table 3.2.3 Employment and vacancies by critical occupations as on 31 March 2025

Critical occupation	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
Administrative related	101	80	18	0
Archivists, curators and related professionals	3	2	33.3	0
Building and other property caretakers	1	1	0	0
Bus and heavy vehicle drivers	1	1	100	0
Cleaners in offices, workshops, hospitals etc	30	25	16.7	130
Client inform clerks (switch receipt inform clerks)	1	1	0	0
Communication and information related	1	1	0	0
Farm hands and labourers	-	-	-	-
Finance and economics related	6	4	33.3	0
Financial and related professionals	5	4	20	0
Financial clerks and credit controllers	16	15	6.3	0
Head of department/chief executive officer	1	1	1	0
Historians and political scientists	7	3	0	0

Critical occupation	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
Human resources & organisat developm & relate prof	9	8	11.1	0
Human resources clerks	11	10	9.1	0
Human resources related	10	9	10	0
Language practitioners' interpreters & other commun	9	7	22.2	0
Librarians and related professionals	114	113	0.8	0
Library mail and related clerks	105	92	12.3	0
Light vehicle drivers	3	3	0	0
Logistical support personnel	3	3	0	0
Messengers porters and deliverers	8	8	0	0
Other administrat & related clerks and organisers	100	85	15	63
Risk management and security services	3	2	33	0
Secretaries & other keyboard operating clerks	3	3	0	0
Senior managers	26	20	23	0
Total	577	501	13	193

3.3 Filling of SMS Posts

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

Table 3.3.1 SMS post information as on 31 March 2025

SMS Level	Total number of funded SMS posts	Total number of SMS posts filled	% of SMS posts filled	% of SMS posts vacant
Director-General/ Head of Department	1	1	100	0
Salary Level 16	0	0	0	0
Salary Level 15	0	0	0	0
Salary Level 14	5	4	80	20
Salary Level 13	20	15	75	25
Total	26	20	77%	23%

Table 3.3.2 SMS post information as on 30 September 2024

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	1	1	100	0	0
Salary Level 16	0	0	0	0	0
Salary Level 15	0	0	0	0	0
Salary Level 14	5	4	80	1	20
Salary Level 13	20	14	70	6	30
Total	26	19	73	7	30

Table 3.3.3 Advertising and filling of SMS posts for the period 1 April 2023 and 31 March 2025

SMS Level	Advertising	Filling of Posts	
		Number of vacancies per level filled in 6 months of becoming vacant	Number of vacancies per level not filled in 6 months but filled in 12 months
Director-General/ Head of Department	0	0	0
Salary Level 16	0	0	0
Salary Level 15	0	0	0
Salary Level 14	0	0	0
Salary Level 13	6	0	0
Total	6	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 2024 and 31 March 2025***Reasons for vacancies not advertised within six months**

Post re-advert due to administrative delays

Reasons for vacancies not filled within twelve months

Administrative delays

*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 2024 and 31 March 2025***Reasons for vacancies not advertised within six months**

None

Reasons for vacancies not filled within six months

Administrative delays

11.3 Job Evaluation

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

Table 3.4.1 Job Evaluation by Salary band for the period 1 April 2024 and 31 March 2025

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)	23	0	0	0	0	0	0
Skilled (Levels 3-5)	225	0	0	0	0	0	0
Highly skilled production (Levels 6-8)	211	0	0	0	0	0	0
Highly skilled supervision (Levels 9-12)	91	0	0	0	0	0	0
Senior Management Service Band A	20	0	0	0	0	0	0

Salary band	Number of posts on approved establishment	Number of Jobs Evaluated	% of posts evaluated by salary bands	Posts Upgraded		Posts downgraded	
				Number	% of posts evaluated	Number	% of posts evaluated
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	577	0	0	0	0	0	0

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

Table 3.4.2 Profile of employees whose positions were upgraded due to their posts being upgraded for the period 1 April 2024 and 31 March 2025 :

Gender	African	Asian	Coloured	White	Total
Female	0	0	0	0	0
Male	0	0	0	0	0
Total	0	0	0	0	0
Employees with a disability					0

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

Table 3.4.3 Employees with salary levels higher than those determined by job evaluation by occupation for the period 1 April 2024 and 31 March 2025

Occupation	Number of employees	Job evaluation level	Remuneration level	Reason for deviation
Lower Skilled (Levels 1-2)	4	2	3	PSCBC Resolution 3 of 2009
Skilled (Levels 3-5)	35	2&4	4&5	Upgrades
Highly Skilled Production (Levels 6-8)	43	7	8	Upgrades and PSCBC Resolution 3 of 2009
Highly Skilled Supervision (Levels 9-12)	22	9 & 11	10 & 12	Upgrade and PSBC resolution 1 of 2012
Total number of employees whose salaries exceeded the level determined by job evaluation				104
Percentage of total employed				24%

Table 3.4.4 Profile of employees who have salary levels higher than those determined by job evaluation for the period 1 April 2024 and 31 March 2025

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

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

Table 3.5.1 Annual turnover rates by salary band for the period 1 April 2024 and 31 March 2025

Salary band	Number of employees at beginning of period-1 April 2024	Appointments and transfers into the department	Terminations and transfers out of the department	Turnover rate
Lower skilled (Levels 1-2)	15	0	0	0
Skilled (Levels3-5)	170	4	28	64
Highly skilled production (Levels 6-8)	198	5	12	103
Highly skilled supervision (Levels 9-12)	79	7	9	89
Senior Management Service Bands A	15	1	1	100
Senior Management Service Bands B	4	0	0	0
Senior Management Service Bands C	1	0	0	0
Senior Management Service Bands D	1	1	1	100
Contracts	51	19	18	35
Total	534	37	69	12.9

Table 3.5.2 Annual turnover rates by critical occupation for the period 1 April 2024 and 31 March 2025

Critical occupation	Number of employees at beginning of period-April 2024	Appointments and transfers into the department	Terminations and transfers out of the department	Turnover rate
Administration Clerks Permanent	0	1	0	0
Administrative Related Permanent	58	1	7	12.1
Archivist Permanent	0	1	1	0
Archivists Curators and Related Professionals Permanent	2	0	0	0
Bus And Heavy Vehicle Drivers Permanent	1	0	0	0
Caretaker/ Cleaner Permanent	0	1	0	0
Cleaners In Offices Workshops Hospitals Etc. Permanent	29	0	4	13.8
Client Inform Clerks(Switchb Recept Inform Clerks) Permanent	1	0	0	0
Communication And Information Related Permanent	1	0	0	0
Farm Hands and Labourers Permanent	0	0	1	0
Finance And Economics Related Permanent	5	0	1	20
Finance Clerk Permanent	0	2	0	0

Critical occupation	Number of employees at beginning of period-April 2024	Appointments and transfers into the department	Terminations and transfers out of the department	Turnover rate
Financial And Related Professionals Permanent	4	0	0	0
Financial Clerks and Credit Controllers Permanent	16	0	0	0
Head Of Department/Chief Executive Officer Permanent	1	0	0	0
Historians And Political Scientists Permanent	3	0	0	0
Housekeepers Laundry and Related Workers Permanent	2	0	0	0
Human Resource Practitioner Permanent	0	0	1	0
Human Resources & Organisat Developm & Relate Prof Permanent	9	1	0	0
Human Resources Clerks Permanent	15	1	4	26.7
Human Resources Related Permanent	10	0	1	10
Information Technology & Systems Manager Permanent	0	1	0	0
Language Practitioners Interpreters & Other Commun Permanent	7	0	0	0
Librarian Permanent	0	1	0	0
Librarians And Related Professionals Permanent	5	0	0	0

Critical occupation	Number of employees at beginning of period-April 2024	Appointments and transfers into the department	Terminations and transfers out of the department	Turnover rate
Library Assistant Permanent	0	0	2	0
Library Mail and Related Clerks Permanent	226	3	24	10.6
Light Vehicle Driver Permanent	0	0	1	0
Light Vehicle Drivers Permanent	1	0	0	0
Logistical Support Personnel Permanent	3	0	0	0
Messengers Porters And Deliverers Permanent	8	0	0	0
Middle Manager: Administrative Related Permanent	0	1	0	0
Motor Vehicle Drivers Permanent	1	0	0	0
Museum Manager Permanent	1	0	0	0
Other Administrat & Related Clerks and Organisers Permanent	105	0	19	18.1
Other Middle Manager Permanent	0	4	0	0
Other Occupations Permanent	1	12	2	200
Risk Management and Security Services Permanent	4	0	1	25

Critical occupation	Number of employees at beginning of period-April 2024	Appointments and transfers into the department	Terminations and transfers out of the department	Turnover rate
Secretaries & Other Keyboard Operating Clerks Permanent	3	0	0	0
Senior Managers Permanent	12	0	0	0
Sports Official Permanent	0	6	0	0
Supply Chain Clerk Permanent	0	1	0	0
Total	534	37	69	12.9

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 2024 and 31 March 2025

Termination type	Number	% of total resignations
Death	1	1.40
Resignation	11	15.90
Expiry of contract	49	71
Discharged due to ill health	2	2.90
Retirement	6	8.70
Total	69	100
Total number of employees who left as a % of total employment	69	13,7

Table 3.5.4 Promotions by critical occupation for the period 1 April 2024 and 31 March 2025

Occupation	Number of Employees at Beginning of Period	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
Administration Clerks	0	1	0	10	0
Administrative Related	58	0	0	0	0
Archives Manager	0	1	0	0	0
Archivist	0	0	0	6	0
Archivists Curators and Related Professionals	2	0	0	0	0
Bus And Heavy Vehicle Drivers	1	0	0	0	0
Chief Financial Officer	0	0	0	1	0
Cleaners In Offices Workshops Hospitals Etc.	29	0	0	0	0
Client Inform Clerks(Switchboard Recept Inform Clerks)	1	0	0	0	0
Communication And Information Related	1	0	0	0	0
Compliance Officer	0	0	0	1	0
Events Manager	0	0	0	1	0
Finance And Economics Related	5	0	0	0	0
Finance Clerk	0	0	0	1	0
Finance Manager	0	1	0	3	0
Financial Accountant	0	0	0	3	0
Financial And Related Professionals	4	0	0	0	0
Financial Clerks and Credit Controllers	16	0	0	0	0
Handyperson	0	0	0	9	0

Occupation	Number of Employees at Beginning of Period	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
Head Of Department/Chief Executive Officer	1	0	0	0	0
Historians And Political Scientists	3	0	0	0	0
Housekeepers Laundry and Related Workers	2	0	0	0	0
Human Resource Clerk	0	0	0	4	0
Human Resource Practitioner	0	0	0	3	0
Human Resources & Organisat Developm & Relate Prof	9	0	0	0	0
Human Resources Clerks	15	0	0	0	0
Human Resources Related	10	0	0	0	0
Information Technology & Systems Manager	0	0	0	2	0
It Security Officer	0	0	0	1	0
Language Practitioners Interpreters & Other Commun	7	0	0	0	0
Legal Related Manager	0	0	0	1	0
Librarian	0	0	0	12	0
Librarians And Related Professionals	5	0	0	0	0
Library Assistant	0	0	0	9	0
Library Mail and Related Clerks	226	0	0	0	0
Light Vehicle Drivers	1	0	0	0	0
Logistical Support Personnel	3	0	0	0	0
Messengers	0	0	0	2	0
Messengers Porters and Deliverers	8	0	0	0	0

Occupation	Number of Employees at Beginning of Period	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
Middle Manager: Administrative Related	0	1	0	11	0
Middle Manager: Finance And Economics Related	0	0	0	5	0
Middle Manager: Communication & Information Related	0	0	0	1	0
Motor Vehicle Drivers	1	0	0	0	0
Museum Manager	1	0	0	0	0
Other Administrat & Related Clerks and Organisers	105	0	0	0	0
Other Occupations	1	1	100	36	36
Personal Assistant	0	0	0	1	0
Risk Management and Security Services	4	0	0	0	0
Secretaries & Other Keyboard Operating Clerks	3	0	0	0	0
Senior Managers	12	0	0	0	0
Sports Official	0	0	0	4	0
Supply Chain Clerk	0	0	0	2	0
Switchboard Operator	0	0	0	1	0
Transport Clerk	0	0	0	1	0
TOTAL	534	5	0.90	131	24.50

11.5 Employment Equity***Table 3.6.1 Total number of employees (including employees with disabilities) in each of the following occupational categories as on 31 March 2025***

Occupational category	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Legislators, senior officials and managers	11	0	0	0	9	0	0	0	20
Professionals	41	0	0	0	36	0	0	0	77
Technicians and associate professionals	60	0	0	0	131	0	0	3	194
Clerks	62	0	0	0	134	0	0	0	196
Service and sales workers	0	0	0	0	0	0	0	0	0
Skilled agriculture and fishery workers	0	0	0	0	0	0	0	0	0
Craft and related trades workers	0	0	0	0	0	0	0	0	0
Plant and machine operators and assemblers	0	0	0	0	0	0	0	0	0
Elementary occupations	7	0	0	0	7	0	0	0	14

Occupational category	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Total	203	0	0	0	295	0	0	3	501
Employees with disabilities	7	0	0	0	7	0	0	0	14

Table 3.6.2 Total number of employees (including employees with disabilities) in each of the following occupational bands as on 31 March 2025

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top Management	1	0	0	0	1	0	0	0	2
Senior Management	11	0	0	0	9	8	0	0	20
Professionally qualified and experienced specialists and mid-management	41	0	0	0	36	0	0	0	77
Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents	60	0	0	0	131	0	0	3	194
Semi-skilled and discretionary decision making	62	0	0	0	134	0	0	0	196
Unskilled and defined decision making	7	0	0	0	7	0	0	0	14
Total	203	0	0	0	295	0	0	3	501

Table 3.6.3 Recruitment for the period 1 April 2024 to 31 March 2025

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top Management	1	0	0	0	0	0	0	0	1
Senior Management	1	0	0	0	0	0	0	0	1
Professionally qualified and experienced specialists and mid-management	5	0	0	0	2	0	0	0	7
Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents	2	0	0	0	3	0	0	0	5
Semi-skilled and discretionary decision making	1	0	0	0	3	0	0	0	4
Unskilled and defined decision making	3	0	0	0	16	0	0	0	19
Total	13	0	0	0	24	0	0	0	37
Employees with disabilities	0	0	0	0	1	0	0	0	1

Table 3.6.4 Promotions for the period 1 April 2024 to 31 March 2025

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	8	0	0	0	7	0	0	0	15
Professionally qualified and experienced specialists and mid-management	20	0	0	0	18	0	0	0	38
Skilled technical and academically qualified workers, junior management, supervisors, foremen	25	0	0	0	29	0	0	1	55
Semi-skilled and discretionary decision making	10	0	0	0	10	0	0	0	20
Unskilled and defined decision making	5	0	0	0	2	0	0	0	7
TOTAL	68	0	0	0	67	0	0	1	136
Employees with disabilities	4	0	0	0	2	0	0	0	6

Table 3.6.5 Terminations for the period 1 April 2023 to 31 March 2025

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top Management	0	0	0	0	1	0	0	0	0
Senior Management	1	0	0	0	0	0	0	0	1
Professionally qualified and experienced specialists and mid-management	2	0	0	0	2	0	0	0	2
Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents	2	0	0	0	2	0	0	0	2
Semi-skilled and discretionary decision making	6	0	0	1	0	0	0	0	6
Unskilled and defined decision making	0	0	0	0	0	0	0	0	0
Total	10	0	0	1	5	0	0	0	11
Employees with Disabilities	7	0	0	0	7	0	0	0	14

Table 3.6.6 Disciplinary action for the period 1 April 2024 to 31 March 2025

Disciplinary Action	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
No Outcome	0	0	0	0	2	0	0	0	2
Written Warning	6	0	0	0	2	0	0	0	8
Total	6	0	0	0	4	0	0	0	10

Table 3.6.7 Skills development for the period 1 April 2024 to 31 March 2025

Occupational category	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Legislators, senior officials and managers	18	0	0	0	21	0	0	0	39
Professionals	31	0	0	0	106	0	0	0	137
Technicians and associate professionals	13	0	0	0	14	0	0	0	27
Clerks	27	0	0	0	65	0	0	0	92
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

Occupational category	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Elementary occupations	0	0	0	0	1	0	0	0	1
Total	63	0	0	0	197	0	0	0	260
Employees with disabilities	2	0	0	0	0	0	0	0	2

3.7 Signing of Performance Agreements by SMS Members

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

Table 3.7.1 Signing of Performance Agreements by SMS members as on 31 May 2024

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	4	4	4	100
Salary Level 13	16	16	16	100
Total	21	21	21	100

Table 3.7.2 Reasons for not having concluded Performance agreements for all SMS members as on 31 March 2025

Reasons
None

Table 3.7.3 Disciplinary steps taken against SMS members for not having concluded Performance agreements as on 31 March 2025

Reasons

None

3.8 Performance Rewards

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

Table 3.8.1 Performance Rewards by race, gender and disability for the period 1 April 2024 to 31 March 2025

Race and gender	Beneficiary Profile			Cost	
	Number of beneficiaries	Number of employees	% of total within group	Cost (R'000)	Average cost per employee
African	130	261	44,8	887 902	8 706.00
Male	67	142	47,1	520 700	7 771.64
Female	57	119	50,4	367 202	6 120.03
Asian	0	0	0	0	0
Male	0	0	0	0	0
Female	0	0	0	0	0
Coloured	0	0	0	0	0
Male	0	0	0	0	0
Female	0	0	0	0	0
White	0	0	0	0	0
Male	0	0	0	0	0
Female	3	3	0	0	0
Employees with a disability	12	12	100	38 088	3 174

	Beneficiary Profile			Cost	
Race and gender	Number of beneficiaries	Number of employees	% of total within group	Cost (R'000)	Average cost per employee
Total	127	261	284,6	1 775 804	6 120

Table 3.8.2 Performance Rewards by salary band for personnel below Senior Management Service for the period 1 April 2024 to 31 March 2025

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)	7	27	25.9	13 314	1 902.00	1.9
Skilled (level 3-5)	16	56	28.6	50 784	3 174.00	1.7
Highly skilled production (level 6-8)	59	95	62.1	317 007	5 373.00	4.6
Highly skilled supervision (level 9-12)	35	62	56.5	304 710	8 706.00	4.4
Total	117	261	48.8	685 815	5 861. 67	1,7

Table 3.8.3 Performance Rewards by critical occupation for the period 1 April 2024 to 31 March 2025

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	19	19	100%	26 000	6 500
Human resources clerks	12	12	100%	28 000	4 617
Human resources & organisat development & relate prof	22	22	100%	31 000	12 783
Messengers' porters and deliverers	0	0	0	0	1 755
Risk management and security services	21	21	100%	35 000	6 972
Finance and economics related	0	0	0	0	0
Logistical support personnel	0	0	0	0	0
Other administrative & related clerks and organizers	0	0	0	0	0
Identification experts	0	0	0	0	0
Other occupations	0	0	0	0	0
Financial and related professionals	0	0	0	0	0
Building and other property caretakers	0	0	0	0	0
Administrative related	0	0	0	0	0
Secretaries & other keyboard operating clerks	0	0	0	0	0
Library mail and related clerks	0	0	0	0	0

Critical occupation	Beneficiary Profile			Cost	
	Number of beneficiaries	Number of employees	% of total within occupation	Total Cost (R'000)	Average cost per employee
Cleaners in offices workshops hospitals etc.	0	0	0	0	0
Human resources related	0	0	0	0	0
Cashiers' tellers and related clerks	0	0	0	0	0
Head of department/chief executive officer	1	1	100%	20 586	18 456
Language practitioners' interpreters & other commun	0	8	0	0	0
Archivists curators and related professionals	8	10	80%	45 255	4 425
Farm hands and labourers	0	0	0	0	0
Bus and heavy vehicle drivers	0	0	0	0	0
Senior managers	10	21	47,6	192 087	19 208.00
Client inform clerks(switchb receipt inform clerks)	0	0	0	0	0
Light vehicle drivers	0	0	0	0	0
Librarians and related professionals	4	4	100%	18 186	4 425
Total	22	44	327,6	276 114	4 425

Table 3.8.4 Performance related rewards (cash bonus), by salary band for Senior Management Service for the period 1 April 2024 to 31 March 2025

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	
Band A	0	0	0	0	0	0
Band B	0	0	0	0	0	0
Band C	0	0	0	0	0	0
Band D	0	0	0	0	0	0
Total	0	0	0	0	0	0

3.9 Foreign Workers

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

Table 3.9.1 Foreign workers by salary band for the period 1 April 2024 and 31 March 2025

Salary band	01 April 2024		31 March 2025		Change	
	Number	% of total	Number	% of total	Number	% Change
Highly skilled supervision (Lev. 9-12)	1	0,23	1	0,23	0	0
Total	1	0,23	1	0,23	0	0

Table 3.9.2 Foreign workers major occupation for the period 1 April 2023 and 31 March 2024

Major occupation	01 April 2022		31 March 2023		Change	
	Number	% of total	Number	% of total	Number	% Change
Professionals and managers	1	0,23	1		0	0
Total	1	0,23	1		0	0

3.10 Leave utilisation

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

Table 3.10.1 Sick leave for the period 1 January 2023 to 31 December 2024

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)	Total number of Employees using Sick Leave	Total number of days with medical certification
Senior management (Levels 13-16)	94	89	12	5	9	459	238	84
Highly skilled supervision	337	83	46	19	15	1137	238	285
Highly skilled production (Levels 6-8)	681	87	101	42	11	1248	238	594
Skilled (Levels 3-5)	484	92	65	27	15	417	238	465
Lower skilled (Levels 1-2)	45	100	7	3	6	34	238	45
Contract Other	30	67	7	3	4	9	238	20
Total	1671	89	238	100	7	3359	238	1493

Table 3.10.2 Disability leave (temporary and permanent) for the period 1 January 2024 to 31 December 2024

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)	Total number of Employees using Sick Leave	Total number of days with medical certification
Senior management (Levels 13-16)	94	89	12	5	9	459	238	84
Highly skilled supervision	337	83	46	19	15	1137	238	285
Highly skilled production (Levels 6-8)	681	87	101	42	11	1248	238	594
Skilled (Levels 3-5)	484	92	65	27	15	417	238	465
Lower skilled (Levels 1-2)	45	100	7	3	6	34	238	45
Contract Other	30	67	7	3	4	9	238	20
Total	1671	89	238	100	7	3359	238	1493

The table below summarizes the utilization 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 2024 to 31 December 2024

Salary Band	Total Days Taken	Average per Employee	Number of Employees using Annual Leave
Senior management (Levels 13-16)	386	34	20
Highly skilled supervision (Levels 9-12)	1798	35	78
Highly skilled production (Levels 6-8)	3497	27	194

Salary Band	Total Days Taken	Average per Employee	Number of Employees using Annual Leave
Skilled (Levels 3-5)	2304	26	159
Lower skilled (Levels 1-2)	321	35	15
Contract Other	122	8	16
TOTAL	8428	17	482

Table 3.10.4 Capped leave for the period 1 January 2024 to 31 December 2024

Salary band	Total days of capped leave taken	Number of Employees using capped leave	Average number of days taken per employee	Average capped leave per employee as on 31 March 2023
Lower skilled	0	0	0	0
(Levels 1-2)				
Skilled (Levels 3-5)	0	0	0	0
Highly skilled production (Levels 6-8)	0	0	57	1 075.46
Highly skilled supervision (Levels 9-12)	0	0	66	1 642.42
Total	0	0	123	2717.88

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 2024 and 31 March 2025

Reason	Total Estimated Amount (R'000)	Number of Employees	Estimated Average per Employee (R)
Annual - Discounting with Resignation (Workdays)	273.00	5	54 600
Annual - Gratuity: Death/Retirement/Medical Retirement (Work	244.00	8	30 500
Capped - Gratuity: Death/Retirement/Medical Retirement(Work	623.00	6	103 833
TOTAL	1 141.00	19	188933

3.11 HIV/AIDS & Health Promotion Programmes

Table 3.11.1 Steps taken to reduce the risk of occupational exposure.

Categories of employees identified to be at high risk of contracting HIV & related diseases (if any)	Steps taken to reduce the risk
Officials, cultural officers and officials at museums at risk of contracting HIV/AIDS, STIs, COVID-19, TB and other illnesses due to the nature of their work and the environment.	Health awareness sessions are conducted more often to educate and promote a healthy lifestyle

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.	✓		Mehlape M.S HRM & D
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.	✓		Three (3) employees are responsible
3. Has the Department introduced an Employee Assistance or Health Promotion Program for your employees? If so, indicate the key elements/services of the program.	✓		The department provide psychosocial support and bereavement support
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.	✓		OHS Committee established to deal with OHS related issues at the workplace
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 reviewed.	✓		The department use transversal policy To ensure fairness with people living with HIV
7. Has the Department introduces measures to protect HIV-positive from discrimination? If so, list the key elements of these measures.	✓		All HIV cases are dealt with GEMS Confidentiality is signed to protect employees who disclose their HIV status

Question	Yes	No	Details, if yes
8.Does the Department encourage its employees to undergo Voluntary Counselling and Testing? If so, list the result that you have achieved.	✓		HCT Screening session are conducted And activity reports produced for the session Gems report

3.12 Labour Relations

Table 3.12.1 Collective agreements for the period 1 April 2024 and 31 March 2025

Total number of Collective agreements	
---------------------------------------	--

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 2024 and 31 March 2025

Outcomes of disciplinary hearings	Number	% of total
Correctional counselling	0	0
Verbal warning	0	0
Written warning	12	85.7
Final written warning	0	0
Suspended without pay	0	0
Fine	0	0
Demotion	0	0
Dismissal	0	0
Not guilty	0	0
Case withdrawn	0	0
Discharged themselves due to abscondment	2	14.2
Total	14	100

Table 3.12.3 Types of misconduct addressed at disciplinary hearings for the period 1 April 2024 and 31 March 2025

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	7.1
Improper conduct, Bringing the name of the Department into disrepute and prejudiced the administration of the Department.	0	0
Gross negligence, dishonesty, bringing the name of the Department into disrepute and prejudiced the administration of the Department	0	0
Negligence	11	78.5
Abscondment	2	14.2
Non- compliance with PMDS Policy	0	0
Mismanagement of LIHRA funds	0	0

Table 3.12.4 Grievances logged for the period 1 April 2024 and 31 March 2025

Grievances	Number	% of Total
Number of grievances resolved	05	71.4
Number of grievances not resolved	02	28.5
Total number of grievances lodged	07	100

Table 3.12.5 Disputes logged with Councils for the period 1 April 2024 and 31 March 2025

Disputes	Number	% of Total
Number of disputes upheld	07	100
Number of disputes dismissed	0	0
Total number of disputes lodged	07	100

Table 3.12.6 Strike actions for the period 1 April 2024 and 31 March 2025

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
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Table 3.12.7 Precautionary suspensions for the period 1 April 2024 and 31 March 2025

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 April 2024 to 31 March 2025

Occupational category	Gender	Number of employees as at 1 April 2024	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	31	0	20	1	21
	Male	44	0	18	0	18
Professionals	Female	130	0	100	6	106
	Male	68	0	30	1	31
Technicians and associate professionals	Female	32	0	14	0	14
	Male	22	0	13	0	13

Occupational category	Gender	Number of employees as at 1 April 2024	Training needs identified at start of the reporting period			
			Learnerships	Skills Programmes & other short courses	Other forms of training	Total
Clerks	Female	112	0	65	0	65
	Male	54	0	27	0	27
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
Elementary occupations	Male	23	0	0	0	0
	Male	18	0	0	0	0
Total		534	0	287	7	294

Table 3.13.2 Training provided for the period April 2024 to 31 March 2025

Occupational category	Gender	Number of employees as at 1 April 2024	Training provided within the reporting period			
			Learnerships	Skills Programmes & other short courses	Other forms of training	Total
Legislators, senior officials and managers	Female	31	0	11	1	12
	Male	44	0	16	0	16
Professionals	Female	130	0	102	6	108
	Male	68	0	21	1	22
Technicians and associate professionals	Female	32	0	10	0	10
	Male	22	0	9	0	9
Clerks	Female	112	0	68	0	65
	Male	54	0	16	0	19
Service and sales workers	Female	0	0	0	0	0
	Male	0	0	0	0	0

Occupational category	Gender	Number of employees as at 1 April 2024	Training provided within the reporting period			
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	18	0	0	0	0
	Male	23	0	0	0	0
Sub Total	Female	328	0	191	6	197
	Male	206	0	62	1	63
Total		534	0	253	7	260

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 2024 and 31 March 2025

Nature of injury on duty	Number	% of total
Required basic medical attention only	2	0,3
Temporary Total Disablement	0	0
Permanent Disablement	0	0
Fatal	0	0
Total	2	0,3

3.15 Utilisation of Consultants

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

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

Table 3.15.1 Report on consultant appointments using appropriated funds for the period 1 April 2024 and 31 March 2025

Project title	Total number of consultants that worked on project	Duration (workdays)	Contract value in Rand
Vleifontein Library	7	260	R15, 967, 041.60
Sekhukhune Library	7	260	R15, 229, 146.40
Botshabelo Library	7	260	R15, 043, 437.50

Tshaulu Library	7	130	R15 ,255, 479.28
Limpopo Theatre	8	260	R316 ,536 ,351.95

Total number of projects	Total individual consultants	Total duration Workdays	Total contract value in Rand
5	36	1170	R378,031,457.00

Table 3.15.2 Analysis of consultant appointments using appropriated funds, in terms of Historically Disadvantaged Individuals (HDIs) for the period 1 April 2024 and 31 March 2025

Project title	Percentage ownership by HDI groups	Percentage management by HDI groups	Number of consultants from HDI groups that work on the project
Vleifontein Library	60	60	4
Sekhukhune Library	60	60	4
Botshabelo Library	60	60	4
Tshaulu Library	60	60	4
Limpopo Theatre	65	65	5

Table 3.15.3 Report on consultant appointments using Donor funds for the period 1 April 2024 and 31 March 2025

Project title	Total Number of consultants that worked on project	Duration (Workdays)	Donor and 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 (HDIs) for the period 1 April 2024 and 31 March 2025

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	0

3.16 Severance Packages*Table 3.16.1 Granting of employee-initiated severance packages for the period 1 April 2024 and 31 March 2025*

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

PART E:

PFMA COMPLIANCE REPORT



Part E : PFMA Compliance Report**1. Irregular, Fruitless and Wasteful, Unauthorised Expenditure and Material Losses****1.1 Irregular expenditure****a) Reconciliation of irregular expenditure**

Description	2024/2025	2023/2024
	R'000	R'000
Opening balance	14 677	20 626
Add: Irregular expenditure confirmed	-	-
Less: Irregular expenditure condoned	-	(5 949)
Less: Irregular expenditure not condoned and removed	-	-
Less: Irregular expenditure recoverable	-	-
Less: Irregular expenditure not recovered and written off	-	-
Closing balance	14 677	14 677

Reconciling notes

Description	2024/2025	2023/2024
	R'000	R'000
Irregular expenditure that was under assessment in 2022/23	-	-
Irregular expenditure that relates to 2021/22 and identified in 2022/23	-	-
Irregular expenditure for the current year	-	-
Total	-	-

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

Description	2024/2025	2023/2024
	R'000	R'000
Irregular expenditure under assessment	-	23 596
Irregular expenditure under determination	-	-

Irregular expenditure under investigation	-	-
Total	-	23 596

c) Details of irregular expenditure condoned

Description	2024/2025	2023/2024
	R'000	R'000
Irregular expenditure condoned	-	-
Total	-	-

d) Details of irregular expenditure removed - (not condoned)

Description	2024/2025	2023/2024
	R'000	R'000
Irregular expenditure NOT condoned and removed	-	-
Total	-	-

e) Details of irregular expenditure recoverable

Description	2024/2025	2023/2024
	R'000	R'000
Irregular expenditure recoverable	-	-
Total	-	-

f) Details of irregular expenditure written off (irrecoverable)

Description	2024/2025	2023/2024
	R'000	R'000
Irregular expenditure written off	-	-
Total	-	-

Additional disclosure relating to Inter-Institutional Arrangements

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

Description
The Auditor-General of South Africa has identified some non-compliance during the procurement process of the main contractor for construction of the Limpopo Provincial Theatre. The non-compliance was identified at the Limpopo Department of Public Works, Roads, and Infrastructure (LDPWRI) as an Implementing Agent in the Province. Accordingly, all subsequent steps following the discovery of the non-compliance will be undertaken and addressed by (LDPWRI).
Total R112,243,760.76

- h) Details of irregular expenditure cases where an institution is involved in an inter-institutional arrangement (where such institution is responsible for the non-compliance)

Description	2024/2025	2023/2024
	R'000	R'000
None	-	-
Total	-	-

- i) Details of disciplinary or criminal steps taken as a result of irregular expenditure

Disciplinary steps taken

1.2 Fruitless and wasteful expenditure

- a) Reconciliation of fruitless and wasteful expenditure

Description	2024/2025	2023/2024
	R'000	R'000
Opening balance	541	2 942
Add: Fruitless and wasteful expenditure confirmed	-	-

Less: Fruitless and wasteful expenditure written off	-	(2 401)
Less: Fruitless and wasteful expenditure recoverable	-	-
Closing balance	541	541

Reconciling notes

Description	2024/2025	2023/2024
	R'000	R'000
Fruitless and wasteful expenditure that was under assessment in 2021/22	-	-
Fruitless and wasteful expenditure that relates to 2021/22 and identified in 2022/23	-	541
Fruitless and wasteful expenditure for the current year	-	-
Total	-	541

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

Description	2024/2025	2023/2024
	R'000	R'000
Fruitless and wasteful expenditure under assessment	-	-
Fruitless and wasteful expenditure under determination	-	541
Fruitless and wasteful expenditure under investigation	-	-
Total	-	541

c) Details of fruitless and wasteful expenditure recoverable

Description	2024/2025	2023/2024
	R'000	R'000
Fruitless and wasteful expenditure recoverable	-	-
Total	-	-

d) Details of fruitless and wasteful expenditure not recoverable and written off

Description	2024/2025	2023/2024
	R'000	R'000

Fruitless and wasteful expenditure written off	-	2 401
Total	-	2 401

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

Disciplinary steps taken
None
Total

1.3 Unauthorised expenditure

a) **Reconciliation of unauthorised expenditure**

Description	2024/2025	2023/2024
	R'000	R'000
Opening balance	-	-
Add: unauthorised expenditure confirmed	-	-
Less: unauthorised expenditure approved with funding	-	-
Less: unauthorised expenditure approved without funding	-	-
Less: unauthorised expenditure recoverable	-	-
Less: unauthorised not recovered and written off	-	-
Closing balance	-	-

Reconciling notes

Description	2024/2024	2023/2024
	R'000	R'000
Unauthorised expenditure that was under assessment in 2023/2024	-	-

Unauthorised expenditure that relates to 2022/2023 and identified in 2023/2024	-	-
Unauthorised expenditure for the current year	-	-
Total	-	-

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

Description	2024/2025	2023/2024
	R'000	R'000
Unauthorised expenditure under assessment	-	-
Unauthorised expenditure under determination	-	-
Unauthorised expenditure under investigation	-	-
Total	-	-

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

a) Details of material losses through criminal conduct

Material losses through criminal conduct	2024/2025	2023/2024
	R'000	R'000
Theft	-	-
Other material losses	-	-
Less: Recovered	-	-
Less: Not recovered and written off	-	-
Total	-	-

(b) Details of other material losses

Nature of other material losses	2024/2025	2023/2024
	R'000	R'000
<i>(Group major categories, but list material items)</i>	-	-
Total	-	-

(c) Other material losses recoverable

Nature of losses	2024/2025	2023/2024
	R'000	R'000
<i>(Group major categories, but list material items)</i>	-	-
Total	-	-

(d) Other material losses not recoverable and written off

Nature of losses	2024/2025	2023/2024
	R'000	R'000
<i>(Group major categories, but list material items)</i>		
Total		

2. Late and/or non-payment of suppliers

Description	Number of invoices	Consolidated Value
		R'000
Valid invoices received	4 831	500 778
Invoices paid within 30 days or agreed period	4 837	500 720
Invoices paid after 30 days or agreed period	6	58
Invoices older than 30 days or agreed period (<i>unpaid and without dispute</i>)	-	-
Invoices older than 30 days or agreed period (<i>unpaid and in dispute</i>)	-	-

Four payments which translates to below 1% of the received invoices were paid outside the prescribed 30 days due to closure of service providers banking accounts.

3. Supply Chain Management**3.1 Procurement by other means**

Project description	Name of supplier	Type of procurement by other means	Contract number	Value of contract R'000
Total				

3.2 Contract variations and expansions

Project description	Name of supplier	Contract modification type (Expansion or Variation)	Contract number	Original contract value	Value of previous contract expansion/s or variation/s (if applicable)	Value of current contract expansion or variation
				R'000	R'000	R'000
Total						



PART F:

FINANCIAL INFORMATION



1. REPORT OF THE AUDITOR GENERAL



Report of the auditor-general to 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 229 to 340, which comprise the appropriation statement, statement of financial position as at 31 March 2025, 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 2025 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 24 of 2024 (DoRA).

Basis for the opinion

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

Other matter

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

Unaudited supplementary schedules

7. The supplementary information set out on pages 341 to 373 does not form part of the financial statements and is presented as additional information. I have not audited these schedules and, accordingly, I do not express an opinion on them.

Responsibilities of the accounting officer for the financial statements

8. The accounting officer is responsible for the preparation and fair presentation of the financial statements in accordance with the MCS and the requirements of the PFMA and 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.
9. In preparing the financial statements, the accounting officer is responsible for assessing the department's ability to continue as a going concern; disclosing, as applicable, matters relating to going concern; and using the going concern basis of accounting unless the appropriate governance structure either intends to liquidate the department or to cease operations, or has no realistic alternative but to do so.

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

10. 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.
11. A further description of my responsibilities for the audit of the financial statements is included in the annexure to this auditor's report. This description, which is located at page 218 forms part of my auditor's report.

Report on the audit of the annual performance report

12. In accordance with the Public Audit Act 25 of 2004 (PAA) and the general notice issued in terms thereof, I must audit and report on the usefulness and reliability of the reported performance information against predetermined objectives for the selected material performance indicators presented in the annual performance report. The accounting officer is responsible for the preparation of the annual performance report.
13. I selected the following material performance indicators related to Programme 2: Cultural Affairs presented in the annual performance report for the year ended 31 March 2025. I selected those indicators that measure the department's performance on its primary mandated functions and that are of significant national, community or public interest
 - Number of national days hosted
 - Number of social cohesion and nation building programmes organised
 - Number of community conversations/dialogues implemented to foster interaction per year

- Number of statutory and non-statutory bodies supported
- Number of practitioners benefiting from capacity building opportunities
- Number of artists promoted
- Number of projects in the creative industries supported
- Number of GBV awareness campaigns implemented
- Percentage of provincial theatre construction
- Number of jobs opportunities created through arts, culture and heritage programmes
- Number of initiatives implemented to raise awareness on the national symbols
- Number of multilingualism promotion campaigns hosted
- % of documents received that are translated and edited.

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

15. I performed procedures to test whether:

- the indicators used for planning and reporting on performance can be linked directly to the department's mandate and the achievement of its planned objectives
- all the indicators relevant for measuring the department's performance against its primary mandated and prioritised functions and planned objectives are included
- the indicators are well defined to ensure that they are easy to understand and can be applied consistently, as well as verifiable so that I can confirm the methods and processes to be used for measuring achievements
- the targets can be linked directly to the achievement of the indicators and are specific, time bound and measurable to ensure that it is easy to understand what should be delivered and by when, the required level of performance as well as how performance will be evaluated
- the indicators and targets reported on in the annual performance report are the same as those committed to in the approved initial or revised planning documents
- the reported performance information is presented in the annual performance report in the prescribed manner and is comparable and understandable.
- there is adequate supporting evidence for the achievements reported and for the reasons provided for any over- or underachievement of targets

16. I performed the procedures for the purpose of reporting material findings only; and not to express an assurance opinion or conclusion.

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

Other matter

18. I draw attention to the matter below.

Achievement of planned targets

19. The annual performance report includes information on reported achievements against planned targets and provides explanations for over- or under achievements
20. The table that follows provide information on the achievement of planned targets and list the key indicators that were not achieved as reported in the annual performance report. The reasons for any underachievement of targets are included in the annual performance report on pages 59 to 89

Programme 2: Cultural affairs

<i>Targets achieved: 92%</i> <i>Budget spent: 99.3%</i>		
Key indicator not achieved	Planned target	Reported achievement
Number of job opportunities created through arts, culture and heritage programmes	143	139

Report on compliance with legislation

21. In accordance with the PAA and the general notice issued in terms thereof, I must audit and report on compliance with applicable legislation relating to financial matters, financial management and other related matters. The accounting officer is responsible for the department's compliance with legislation.
22. I performed procedures to test compliance with selected requirements in key legislation in accordance with the findings engagement methodology of the Auditor-General of South Africa (AGSA). This engagement is not an assurance engagement. Accordingly, I do not express an assurance opinion or conclusion.
23. Through an established AGSA process, I selected requirements in key legislation for compliance testing that are relevant to the financial and performance management of the department, clear to allow consistent measurement and evaluation, while also sufficiently detailed and readily available to report in an understandable manner. The selected legislative requirements are included in the annexure to this auditor's report.
24. I did not identify any material non-compliance with the selected legislative requirements.

Other information in the annual report

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

Internal control deficiencies

29. I considered internal control relevant to my audit of the financial statements, annual performance report and compliance with applicable legislation; however, my objective was not to express any form of assurance on it.
30. I did not identify any significant deficiencies in internal control.

Other reports

31. I draw attention to the following engagements conducted by various parties. These reports did not form part of my opinion on the financial statements or my findings on the reported performance information or compliance with legislation.
32. The Special Investigating Unit is conducting an investigation into irregular appointments of security companies for the 2016/2017 financial year, procurement processes in the prior years for Mapungubwe festival and irregular appointment of Assistant Directors: Assets Management in all the districts of which falls under the department. These investigations were still underway at date of this auditor's report.

33. The Provincial Treasury commissioned a forensic investigation on the department's utilisation of the Diners Club card. The investigation was concluded on 25 June 2025 and resulted in a recommendation to be implemented. This recommendation was not yet implemented at the date of this auditor's report.

Auditor-General

Polokwane

31 July 2025



AUDITOR-GENERAL
SOUTH AFRICA

Auditing to build public confidence

Annexure to the auditor's report

The annexure includes the following:

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

Auditor-general's responsibility for the audit

Professional judgement and professional scepticism

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

Financial statements

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

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

Communication with those charged with governance

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

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

Compliance with legislation – selected legislative requirements

The selected legislative requirements are as follows:

Legislation	Sections or regulations
Public Finance Management Act 1 of 1999	Section 1; 38(1)(b); 38(1)(c)(i); 38(1)(c)(ii); Section 38(1)(d); 38(1)(h)(iii); 38(1)(j); 39(1)(a); Section 39(2)(a); 40(1)(a); 40(1)(b); 40(1)(c)(i); Section 43(1); 43(4); 44(1); 44(2); 45(b)
Treasury Regulations, 2005	Regulation 4.1.1; 4.1.3; 5.1.1; 5.2.1; 5.2.3(a); Regulation 5.2.3(d); 5.3.14; 6.3.1(a); 6.3.1(b); Regulation 6.3.1(c); 6.3.1(d); 6.4.1(b); 7.2.1; Regulation 8.1.1; 8.2.1; 8.2.3; 8.4.1; 9.1.1; 9.1.4; Regulation 10.1.1(a); 10.1.2; 11.4.1; 11.4.2; Regulation 11.5.1; 12.5.1; 15.10.1.2(c); 16A3.2; Regulation 16A3.2(a); 16A6.1; 16A6.2(a); Regulation 16A6.2(b); 16A6.3(a); 16A6.3(b); Regulation 16A6.3(c); 16A 6.3(e); 16A6.4; Regulation 16A6.5; 16A6.6; 16A7.1; 16A7.3; Regulation 16A7.6; 16A7.7; 16A8.2(1); 16A8.2(2); Regulation 16A8.3; ; 16A8.4; 16A9.1(b)(ii); Regulation ; 16A 9.1(d); 16A 9.1(e); 16A9.1(f); Regulation 16A9.2; 16A9.2(a)(ii); 17.1.1; 18.2; Regulation 19.8.4
Construction Industry Development Board Act 38 of 2000	Section 18(1)
Construction Industry Development Board Regulations, 2004	Regulation 17; 25(7A)
Division of Revenue Act 5 of 2023	Section 11(6)(a); 12(5); 16(1); 16(3); 16(3)(a)(i); Section 16(3)(a)(ii)(bb)
Second amendment National Treasury Instruction No. 5 of 202/21	Paragraph 1
Erratum National Treasury Instruction No. 5 of 202/21	Paragraph 2
National Health Act 61 of 2003	Section 13
National Treasury instruction No 5 of 2020/21	Paragraph 4.8; 4.9; 5.3
National Treasury Instruction No. 1 of 2021/22	Paragraph 4.1
National Treasury Instruction No. 4 of 2015/16	Paragraph 3.4
National Treasury SCM Instruction No. 4A of 2016/17	Paragraph 6
National Treasury SCM Instruction No. 03 of 2021/22	Paragraph 4.1; 4.2 (b); 4.3; 4.4(a); 4.17; 7.2; 7.6
National Treasury SCM Instruction No. 11 of 2020/21	Paragraph 3.4(a); 3.4(b); 3.9
National Treasury SCM Instruction No. 2 of 2021/22	Paragraph 3.2.1; 3.2.4; 3.2.4(a); 3.3.1;
Practice Note 11 of 2008/9	Paragraph 2.1; 3.1 (b)
Practice Note 5 of 2009/10	Paragraph 3.3

Legislation	Sections or regulations
Practice Note 7 of 2009/10	Paragraph 4.1.2
Preferential Procurement Policy Framework Act 5 of 2000	Section 1; 2.1(a); 2.1(f)
Preferential Procurement Regulation, 2022	Regulation 4.1; 4.2; 4.3; 4.4; 5.1; 5.2; 5.3; 5.4
Preferential Procurement Regulation, 2017	Regulation 4.1; 4.2; 5.1; 5.3; 5.6; 5.7; 6.1; 6.2; 6.3; Regulation 6.5; 6.6; 6.8; 7.1; 7.2; 7.3; 7.5; 7.6; 7.8; Regulation 8.2; 8.5; 9.1; 10.1; 10.2; 11.1; 11.2;
Prevention and Combating of Corrupt Activities Act 12 of 2004	Section 34(1)
State Information Technology Agency Act 88 of 1998	Section 7(3)

2.ANNUAL FINANCIAL STATEMENTS

**For the year ended
31 March 2025**



**ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2025****Table of Contents**

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APPROPRIATION STATEMENT
for the year ended 31 March 2025

Appropriation per programme

2024/25								2023/24	
	Approve d Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Programme									
1. ADMINISTRATION	190,954	-	(4,900)	186,054	184,154	1,900	99.0%	179,608	179,120
2. CULTURAL AFFAIRS	171,576	-	3,095	174,671	173,535	1,136	99.3%	113,136	111,145
3. LIBRARY AND ARCHIVES	258,626	-	7,450	266,076	262,591	3,485	98.7%	245,008	231,954
3. SPORT AND RECREATION	120,965	-	(5,645)	115,320	109,038	6,282	94.6%	101,699	101,451
Subtotal	742,121	-	-	742,121	729,318	12,803	98.3%	639,451	623,670
Statutory Appropriation	2,215	-	-	2,215	2,177	38	98.3%	2,098	2,098
Members' remuneration	2,215	-	-	2,215	2,177	38	98.3%	2,098	2,098
Total	744,336	-	-	744,336	731,495	12,841	98.3%	641,549	625,768

APPROPRIATION STATEMENT
for the year ended 31 March 2025

	2024/25				2023/24	
	Final Budget	Actual Expenditure			Final Budget	Actual Expenditure
	R'000	R'000			R'000	R'000
Total (brought forward)					Final Budget	Actual Expenditure
Reconciliation with statement of financial performance						
ADD						
Departmental receipts	4,030				2,609	
NRF Receipts						
Aid assistance						
Actual amounts per statement of financial performance (Total revenue)	748,366				644,158	
ADD						
Aid assistance						
Prior year unauthorised expenditure approved without funding						
Actual amounts per statement of financial performance (Total expenditure)		731,495				625,768

APPROPRIATION STATEMENT
for the year ended 31 March 2025

Appropriation per economic classification									
2024/25								2023/24	
	Approved Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Economic classification									
Current payments	569,138	(1,456)	(4,195)	563,487	554,886	8,601	98.5%	520,430	518,592
Compensation of employees	250,439	-	1,000	251,439	250,103	1,336	99,5%	215,540	212,401
Goods and services	318,699	(1,456)	(5,195)	312,048	304,783	7,264	97,7%	304,890	306,191
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	17,859	1,281	-	19,140	19,126	14	99.9%	14,638	14,495

APPROPRIATION STATEMENT
for the year ended 31 March 2025

Provinces and municipalities	633	24	-	657	657	-	100.0%	400	398
Departmental agencies and accounts	1,100	-	-	1,100	1,100	-	100.0%	1,000	1,000
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	14,454	1,200	-	15,654	15,654	-	100.0%	12,177	12,177
Households	1,672	57	-	1,729	1,715	14	99.2%	1,061	920
Payments for capital assets	157,339	154	4,195	161,688	157,463	4,225	97.4%	106,481	92,681
Buildings and other fixed structures	142,663	154	4,195	147,012	144,881	2,131	98.6%	84,931	74,489
Machinery and equipment	14,676	-	-	14,676	12,582	2,094	85.7%	21,390	18,033
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	160	159
Payments for financial assets	-	21	-	21	20	1	95.2%	-	-
Total	744,336	-	-	744,336	731,495	12,841	98.3%	641,549	625,768

APPROPRIATION STATEMENT
for the year ended 31 March 2025

Statutory appropriation per economic classification									
2024/25								2023/24	
	Approved Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Economic classification									
Current payments	2,215	-	-	2,215	2,177	38	98.3%	2,098	2,098
Compensation of employees	2,215	-	-	2,215	2,177	38	98.3%	2,098	2,098
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	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-

APPROPRIATION STATEMENT
for the year ended 31 March 2025

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	2,215	-	-	2,215	2,177	38	98.3%	2,098	2,098

APPROPRIATION STATEMENT
for the year ended 31 March 2025

Programme 1: ADMINISTRATION									
2024/25								2023/24	
	Approved Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final Budget	Final Budget	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Sub programme									
1. MEC'S OFFICE	8,651	(225)	(220)	8,206	7,722	484	94.1%	7,486	7,429
2. CORPORATE SERVICES	182,303	225	(4,680)	177,848	176,432	1,416	99.2%	172,122	171,691
Total for sub programmes	190,954	-	(4,900)	186,054	184,154	1,900	99,0%	179,608	179,120
Economic classification									
Current payments	186,770	(63)	(4,900)	181,807	180,797	1,010	99.4%	169,873	169,481
Compensation of employees	92,975	-	800	93,775	93,774	1	100.0%	89,722	89,703
Goods and services	93,795	(63)	(5,700)	88,032	87,023	1,009	98.9%	80,151	79,778
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	1,653	42	-	1,695	1,694	1	99.9%	1,090	998
Provinces and municipalities	633	24	-	657	657	-	100.0%	400	398
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-

APPROPRIATION STATEMENT
for the year ended 31 March 2025

Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	1,020	18	-	1,038	1,037	1	99.9%	690	600
Payments for capital assets	2,531	-	-	2,531	1,643	888	64.9%	8,645	8,641
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	2,531	-	-	2,531	1,643	888	64.9%	8,485	8,482
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-	-	-
Intangible assets	-	-	-	-	-	-	-	160	159
Payments for financial assets	-	21	-	21	20	1	95.2%	-	-
Total	190,954	-	(4,900)	186,054	184,154	1,900	99.0%	179,608	179,120

**APPROPRIATION STATEMENT
for the year ended 31 March 2025**

Programme 2: CULTURAL AFFAIRS									
2024/25								2023/24	
	Approved Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Sub programme									
1. MANAGEMENT	2,215	-	(45)	2,170	2,151	19	99.1%	2,087	2,052
2. ARTS AND CULTURE	139,138	(60)	4,022	143,100	142,511	589	99.6%	75,167	74,555
3. MUSEUM AND HERITAGE RESOURCE SERVICES	17,426	(46)	(452)	16,928	16,735	193	98.9%	22,370	21,503
4. LANGUAGE SERVICES	12,797	106	(430)	12,473	12,138	335	97.3%	13,512	13,035
Total for sub programmes	171,576	-	3,095	174,671	173,535	1,136	99.3%	113,136	111,145
Economic classification									
Current payments	67,486	(1,354)	(1,100)	65,032	64,120	912	98.6%	62,858	60,879
Compensation of employees	30,553	-	(1,100)	29,453	29,416	37	99.9%	31,762	30,460
Goods and services	36,933	(1,354)	-	35,579	34,704	875	97.5%	31,096	30,419
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	4,090	1,200	-	5,290	5,285	5	99.9%	3,360	3,354
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	1,100	-	-	1,100	1,100	-	100.0%	1,000	1,000
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-

APPROPRIATION STATEMENT
for the year ended 31 March 2025

Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	2,900	1,200	-	4,100	4,100	-	100.0%	2,250	2,250
Households	90	-	-	90	85	5	94.4%	110	104
Payments for capital assets	100,000	154	4,195	104,349	104,130	219	99.8%	46,918	46,912
Buildings and other fixed structures	100,000	154	4,195	104,349	104,130	219	99.8%	46,153	46,149
Machinery and equipment	-	-	-	-	-	-	-	765	763
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-	-	-
Intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets									
Total	171,576	-	3,095	174,671	173,535	1,136	99.3%	113,136	111,145

APPROPRIATION STATEMENT
for the year ended 31 March 2025

Programme 3: Library and Archives									
2024/25								2023/24	
	Approved Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Sub programme									
1. LIBRARY SERVICES	250,249	-	7,450	257,699	254,343	3,356	98,7%	235,610	223,290
2. ARCHIVES SERVICES	8,377	-	-	8,377	8,248	129	98,5%	9,398	8,664
Total for sub programmes	258,626	-	7,450	266,076	262,591	3,485	98,7%	245,008	231,954
Economic classification									
Current payments	202,106	-	7,450	209,556	208,746	810	99,6%	192,779	193 560
Compensation of employees	97 002	-	1 750	98 752	98 273	479	99,5%	67 788	66 159
Goods and services	105 104	-	5 700	110 804	110 473	331	99,7%	124 991	127 401
Interest and rent on land									
Transfers and subsidies	2 162	-	-	2 162	2 155	7	99,7%	1 311	1 266
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 2025

Non-profit institutions	1 600	-	-	1 600	1 600	-	100,0%	1 050	1 050
Households	562	-	-	562	555	7	98,8%	261	216
Payments for capital assets	54 358	-	-	54 358	51 690	2 668	95,1%	50 918	37 128
Buildings and other fixed structures	42 663	-	-	42 663	40 751	1 912	95,5%	38 778	28 340
Machinery and equipment	11 695	-	-	11 695	10 939	756	93,5%	12 140	8 788
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-	-	-
Intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	258 626	-	7 450	266 076	262 591	3 485	98,7%	245 008	231 954

APPROPRIATION STATEMENT
for the year ended 31 March 2025

Programme 4: SPORT AND RECREATION									
2024/25								2023/24	
	Approved Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Sub programme									
1. MANAGEMENT	100	-	-	100	14	86	14,0%	291	286
2. SPORT	15,687	-	(2,591)	13,096	13 071	25	99,8%	13 046	12 931
3. SCHOOL SPORT	105,178	-	(3,054)	102,124	95,953	6,171	94,0%	88,362	88,234
Total for sub programmes	12,965	-	(5,645)	115,320	109,038	6,282	94,6%	101,699	101,451
Economic classification									
Current payments	110,561	(39)	(5,645)	104,877	99,046	5,831	94,4%	92,822	92,574
Compensation of employees	27,694	-	(450)	27,244	26,463	781	97,1%	24,170	23,981
Goods and services	82,867	(39)	(5,195)	77,633	72,583	5,050	93,5%	68,652	68,593
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	9,954	39	-	9,993	9,992	1	100,0%	8,877	8,877
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-

APPROPRIATION STATEMENT
for the year ended 31 March 2025

Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	9,954	-	-	9,954	9,954	-	100,0%	8,877	8,877
Households	-	39	-	39	38	1	97,4%	-	-
Payments for capital assets	450	-	-	450	-	450	-	-	-
Buildings and other fixed structures									-
Machinery and equipment	450	-	-	450	-	450	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-	-	-
Intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	120,965	-	(5 645)	115,320	109,038	6,282	94,6%	101,699	101,451

**NOTES TO THE APPROPRIATION STATEMENT
for the year ended 31 March 2025**

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

Detail of these transactions can be viewed in the note on Transfers and Subsidies, and Annexure 1A-H of the Annual Financial Statements.

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

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

3. Detail on payments for financial assets

Detail of these transactions 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 Budget	Actual Expenditure	Variance	Variance as a % of Final Budget
Programme	R'000	R'000	R'000	%
ADMINISTRATION	186,054	184,154	1,900	1%
CULTURAL AFFAIRS	174,671	173,535	1,136	1%
LIBRARY AND ARCHIVES	266,076	262,591	3,485	1%
SPORT AND RECREATION	115,320	109,038	6,282	5%
Total	742,121	729,318	12,803	2%

Administration-The department has spent in accordance with the expected percentage of spending

Cultural Affairs- The Department will apply for virement from goods and services in another programme

Library and Archives-The department will apply for virement to cover overspending in transfer and subsidies and other programmes. Delivery of library books was on the last week of March 2025 and required verification, accruals will be raised for these transactions.

Sport and recreation-The Department will apply for virement from goods and services to cover overspending in another programme.

NOTES TO THE APPROPRIATION STATEMENT
for the year ended 31 March 2025

4.2 Per economic classification

	Final Budget	Actual Expenditure	Variance	Variance as a % of Final Budget
Economic classification	R'000	R'000	R'000	%
Current payments				
Compensation of employees	251,439	250,103	1,336	1%
Goods and services	312,048	304,783	7,265	2%
Interest and rent on land	-	-	-	-
Transfers and subsidies				
Provinces and municipalities	657	657	-	0%
Departmental agencies and accounts	1,100	1,100	-	0%
Higher education institutions	-	-	-	-
Public corporations and private enterprises	-	-	-	-
Foreign governments and international organisations	-	-	-	-
Non-profit institutions	15,654	15,654	-	0%
Households	1,729	1,715	14	1%
Payments for capital assets				
Buildings and other fixed structures	147,012	144,881	2,131	1%
Machinery and equipment	14,676	12,582	2,094	14%
Heritage assets	-	-	-	-
Specialised military assets	-	-	-	-
Biological assets	-	-	-	-
Land and subsoil assets	-	-	-	-
Intangible assets	-	-	-	-
Payments for financial assets	21	20	1	5%
Total	744,336	731,496	12,840	2%

The Department will apply for virement from goods and services

NOTES TO THE APPROPRIATION STATEMENT
for the year ended 31 March 2025

4.3 Per conditional grant

	Final Budget	Actual Expenditure	Variance	Variance as a percentage of Final Budget
Conditional grant	R'000	R'000	R'000	%
EPWP Integrated grant for Prov.	2,049	2,013	36	2%
Community Library Services Grant	168,969	165,854	3,115	2%
Mass Participation and Sport Dev Grant	70,488	69,079	1,409	2%
EPWP Social Sector Grant	873	872	1	0.0%
Total	242,379	237,818	4,561	2%

The department could not procure working tools (laptops and computers) since the bid was cancelled and readvertised in the last quarter. The Athletics and Swimming Championships were only staged on the 2nd to 5th April 2025 in line with the School Athletics federation and National Department of Sport, Arts and Culture. The Terms of Reference for all open bids in 2025/26 financial year will be advertised by the 30th June 2025. This will allow enough time to make awards and deliveries. Unfortunately, only commitments were registered at year-end.

4.4 Per Statutory Appropriation

	Final Budget	Actual Expenditure	Variance	Variance as a % of Final Budget
Statutory Appropriation	R'000	R'000	R'000	%
Members remuneration	2,215	2,177	38	2%
Total	2,215	2,177	38	2%

STATEMENT OF FINANCIAL PERFORMANCE
for the year ended 31 March 2025

	Note	2024/25 R'000	2023/24 R'000
REVENUE			
Annual appropriation	1	742,121	639,451
Statutory appropriation	2	2,215	2,098
Departmental revenue	3	4,030	2,609
NRF Receipts			
Aid assistance			
TOTAL REVENUE		748,366	644,158
EXPENDITURE			
Current expenditure			
Compensation of employees	5	250,103	212,401
Goods and services	6	304,783	306,209
Interest and rent on land	7	-	-
Aid assistance	4	-	-
Total current expenditure		554,886	518,610
Transfers and subsidies			
Transfers and subsidies	9	19,126	14,395
Aid assistance	4	-	-
Total transfers and subsidies		19,126	14,395
Expenditure for capital assets			
Tangible assets	10	157,463	92,604
Intangible assets	10	-	159
Total expenditure for capital assets		157,463	92,763
Unauthorised expenditure approved without funding		-	-
Payments for financial assets	8	20	-
TOTAL EXPENDITURE		731,495	625,768
SURPLUS/(DEFICIT) FOR THE YEAR		16,871	18,390
Reconciliation of Net Surplus/(Deficit) for the year			
Voted funds		12,841	15,781
Annual appropriation		8,230	3,558
Statutory appropriation		38	-
Conditional grants		4,573	12,223
Departmental revenue and NRF receipts	19	4,030	2,609
Aid assistance	4		
Capitalisation reserve			
SURPLUS/(DEFICIT) FOR THE YEAR		16,871	18,390

STATEMENT OF FINANCIAL POSITION
as at 31 March 2025

	Note	2024/25 R'000	2023/24 R'000
ASSETS			
Current assets		15,126	24,854
Cash and cash equivalents	11	13,963	24,611
Other financial assets	12	-	-
Prepayments and advances	13	-	-
Receivables	14	1,163	243
Loans	16		
Voted funds receivable	17		
Statutory Appropriation receivable	18		
Aid assistance prepayments	4		
Aid assistance receivable	4		
Non-current assets		38	190
Investments	15		
Prepayments and advances	13		
Receivables	14	38	190
Loans	16		
Other financial assets	12		
TOTAL ASSETS		15,164	25,044
LIABILITIES			
Current liabilities		15,126	25,043
Voted funds to be surrendered to the Revenue Fund	17	14,102	15,781
Statutory Appropriation to be surrendered to the Revenue Fund	18	38	-
Departmental revenue and NRF Receipts to be surrendered to the Revenue Fund	19	548	817
Bank overdraft	20	-	-
Payables	21	438	8,445
Aid assistance repayable	4	-	-
Aid assistance unutilised	4	-	-
Non-current liabilities			
Payables	22		
TOTAL LIABILITIES		15,126	25,043
NET ASSETS		38	1

STATEMENT OF FINANCIAL POSITION
as at 31 March 2025

	2024/25	2023/24
<i>Note</i>	R'000	R'000
Represented by:		
Capitalisation reserve		
Recoverable revenue	38	1
Retained funds		
Revaluation reserves		
Unauthorised expenditure		
TOTAL	38	1

STATEMENT OF CHANGES IN NET ASSETS
as at 31 March 2025

	Not e	2024/25 R'000	2023/24 R'000
Capitalisation reserves			
Opening balance			
Transfers			
Movement in equity			
Movement in operational funds			
Other movements			
Closing balance			
Recoverable revenue			
Opening balance		1	3
Transfers:		37	(2)
Recoverable revenue written off	8.3		-
Debts revised			-
Debts recovered (included in departmental revenue)		37	(10)
Debts raised			8
Closing balance		38	1
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 (Human Settlements departments)			
Transfers			
Other			
Closing balance		-	-
Unauthorised expenditure			
Opening balance			
Unauthorised expenditure - current year			
Relating to overspending of the vote or main division within the vote			
Incurred not in accordance with the purpose of the vote or main division			
Less: Amounts approved by Parliament/Legislature with funding			
Less: Amounts approved by Parliament/Legislature without funding and derecognised			
Current			
Capital			
Transfers and subsidies			

STATEMENT OF CHANGES IN NET ASSETS
as at 31 March 2025

Less: Amounts recoverable		
Less: Amounts written off		
Closing Balance		
TOTAL	38	1



CASH FLOW STATEMENT
for the year ended 31 March 2025

	Note	2024/25 R'000	2023/24 R'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts		749 666	644 021
Annual appropriation funds received	1.1	743,421	639,451
Statutory appropriation funds received	2	2,215	2,098
Departmental revenue received	3	4,030	2,472
Interest received	3.3	-	-
NRF receipts		-	-
Aid assistance received	4	-	-
Net (increase)/decrease in net working capital		(8,927)	8,043
Surrendered to Revenue Fund		(20,081)	(40,994)
Surrendered to RDP Fund/Donor		-	-
Current payments		(554,886)	(518,592)
Interest paid	7	-	-
Payments for financial assets	8	(20)	-
Transfers and subsidies paid		(19,126)	(14,495)
Net cash flow available from operating activities	23	146,626	77,983
CASH FLOWS FROM INVESTING ACTIVITIES			
Distribution/dividend received		-	-
Payments for capital assets	10	(157,463)	(92,681)
Proceeds from sale of capital assets	3.4	-	137
(Increase)/decrease in loans	16	-	-
(Increase)/decrease in investments	15	-	-
(Increase)/decrease in other financial assets	12	-	-
(Increase)/decrease in non-current receivables	14	152	(155)
(Increase)/decrease in non-current prepayments and advances	13		
Net cash flow available from investing activities		(157,311)	(92,699)
CASH FLOWS FROM FINANCING ACTIVITIES			
Increase/(decrease) in net assets		37	(2)
Increase/(decrease) in non-current payables	22	-	-
Net cash flows from financing activities		37	(2)
Net increase/(decrease) in cash and cash equivalents		(10,648)	(14,718)
Cash and cash equivalents at beginning of period			
Unrealised gains and losses within cash and cash equivalents		24,611	39,329
Cash and cash equivalents at end of period	24	13,963	24,611

**NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2025**

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 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.

**NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2025**

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. Appropriated funds are measured at the amounts receivable. 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. Departmental revenue is measured at the cash amount received. In-kind donations received are recorded in the notes to the financial statements on the date of receipt and are measured at fair value. Any amount owing to the relevant revenue fund at the reporting date is recognised as a payable in the statement of financial position.
8.	Expenditure
8.1	Compensation of employees
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.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2025

	Donations made in kind are recorded in the notes to the financial statements on the date of transfer and are measured at cost or fair value.
8.3	Accruals and payables not recognised Accruals and payables not recognised are recorded in the notes to the financial statements at cost or fair value 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.
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. At commencement of the finance lease term, finance lease assets acquired are recorded and measured at: the fair value of the leased asset; or if lower, the present value of the minimum lease payments. Finance lease assets acquired prior to 1 April 2024, are recorded and measured at the present value of the minimum lease payments.
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. CARA Funds are recognised when receivable and measured at the amounts receivable. 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.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2025

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. Prepayments and advances expensed before 1 April 2024 are recorded until the goods, services, or capital assets are received, or the funds are utilised in accordance with the contractual agreement.
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.
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.

**NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2025**

15.	Payable 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. 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 capital assets Intangible assets are initially recorded in the notes to the financial statements at cost. Intangible assets acquired through a non-exchange transaction are measured at fair value as at the date 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.

**NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2025**

	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 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.

**NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2025**

18.	Unauthorised expenditure Unauthorised expenditure is measured at the amount of the confirmed unauthorised expenditure. Unauthorised expenditure is recognised in the statement of changes in net assets 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 recorded in the notes to the financial statements comprise of • unauthorised expenditure that was under assessment in the previous financial year; • unauthorised expenditure relating to previous financial year and identified in the current year; and • Unauthorised expenditure incurred in the current year.
19.	Fruitless and wasteful expenditure Fruitless and wasteful expenditure receivables are recognised in the statement of financial position when recoverable. The receivable is measured at the amount that is expected to be recovered and is de-recognised when settled or subsequently written-off as irrecoverable. Fruitless and wasteful expenditure is recorded in the notes to the financial statements when and at amounts confirmed, and comprises of: • fruitless and wasteful expenditure that was under assessment in the previous financial year; • fruitless and wasteful expenditure relating to previous financial year and identified in the current year; and fruitless and wasteful expenditure incurred in the current year.
20.	Irregular expenditure Losses emanating from irregular expenditure are recognised as a receivable in the statement of financial position when recoverable. The receivable is measured at the amount that is expected to be recovered and is de-recognised when settled or subsequently written-off as irrecoverable. Irregular expenditure is recorded in the notes to the financial statements when and at amounts confirmed and comprises of: • irregular expenditure that was under assessment in the previous financial year; • irregular expenditure relating to previous financial year and identified in the current year; and irregular expenditure incurred in the current year.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2025

21.	Changes in accounting policies, estimates and errors Changes in accounting policies are applied in accordance with MCS requirements. 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 <i>[include details here]</i>. In terms of the arrangement the department is the <i>[principal / agent]</i> and is responsible for <i>[include details here]</i>. 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 <i>[Insert information on the following: that management has concluded that the financial statements present fairly the department's primary and secondary information; that the department complied with the Standard except that it has departed from a particular requirement to achieve fair presentation; and the requirement from which the department has departed, the nature of the departure and the reason for departure.]</i>
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.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2025

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 full compensation of key management personnel is recorded in the notes to the financial statements.
28.	Inventories At the date of acquisition, inventories are recognised at cost in the statement of financial performance. Where inventories are acquired as part of a non-exchange transaction, the inventories are measured at fair value as at the date of acquisition. Inventories are subsequently measured at the lower of cost and net realisable value or where intended for distribution (or consumed in the production of goods for distribution) at no or a nominal charge, the lower of cost and current replacement value. The cost of inventories is assigned by using the weighted average cost basis.
29.	Public-Private Partnerships Public Private Partnerships are accounted for based on the nature and or the substance of the partnership. The transaction is accounted for in accordance with the relevant accounting policies. A summary of the significant terms of the PPP agreement, the parties to the agreement, and the date of commencement thereof together with the description and nature of the concession fees received, the unitary fees paid, rights and obligations of the department are recorded in the notes to the financial statements.
30.	Employee benefits The value of each major class of employee benefit obligation (accruals, payables not recognised and provisions) is recorded in the Employee benefits note. Accruals and payables not recognised for employee benefits are measured at cost or fair value at the reporting date. The provision for employee benefits is measured as the best estimate of the funds required to settle the present obligation at the reporting date.
31.	Transfer of functions Transfer of functions are accounted for by the acquirer by recognising or recording assets acquired and liabilities assumed at their carrying amounts at the date of transfer. Transfer of functions are accounted for by the transferor by derecognising or removing assets and liabilities at their carrying amounts at the date of transfer.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2025

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 2025

PART B: EXPLANATORY NOTES

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:

	2024/25			2023/24		
	Final Budget	Actual Funds Received	Funds not requested / not received	Final Budget	Appropriat ion Received	Funds not requested / not received
Programmes	R'000	R'000	R'000	R'000	R'000	R'000
ADMINISTRATION	186,054	187,354	(1,300)	179,608	179,608	-
CULTURAL AFFAIRS	174,671	174,671	-	113,136	113,136	-
LIBRARY AND ARCHIVES	266,076	266,076	-	245,008	245,008	-
SPORT AND RECREATION	115,320	115,320	-	101,699	101,699	-
Total	742,121	743,421	(1,300)	639,451	639,451	

The variance is caused by excess funds which was erroneously paid by Provincial Treasury

1.2. Conditional grants

	Note	2024/25 R'000	2023/24 R'000
Total grants received	45	242,379	229,850
Provincial grants included in total grants received		237,806	217,627

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2025

2. Statutory Appropriation

	Note	2024/25 R'000	2023/24 R'000
Members' remuneration		2,215	2,098
Total		2,215	2,098
Actual Statutory Appropriation received		2,215	2,098
Statutory Appropriation not requested / not received		-	-

The statutory appropriation relates to the remuneration of the Political Head, and slight increase from prior year because of cost-of-living adjustment.

3. Departmental revenue

	Note	2024/25 R'000	2023/24 R'000
Tax revenue			
Sales of goods and services other than capital assets	3.1	3,624	2,418
Fines, penalties and forfeits	3.2		
Interest, dividends and rent on land	3.3		
Sales of capital assets	3.4	-	137
Transactions in financial assets and liabilities	3.5	406	54
Transfers received	3.6		
Total revenue collected			
Less: Own revenue included in appropriation	19		
Total		4,030	2,609

The Departmental revenue almost the double the prior year figure due to successful hosting of Mapungubwe Festival related activities throughout the financial year instead of congesting the traditional month of December. Furthermore, the unexpected proceeds from insurance added to the gains.

3.1. Sales of goods and services other than capital assets

	Note	2024/25 R'000	2023/24 R'000
Sales of goods and services produced by the department		3,621	2,403
Sales by market establishment		106	116
Administrative fees		-	-
Other sales		3,515	2,287
Sales of scrap, waste and other used current goods		3	15
Total	3	3,624	2,418

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2025

3.2. Fines, penalties and forfeits

	Note	2024/25 R'000	2023/24 R'000
Fines		-	-
Penalties		-	-
Forfeits		-	-
Total	3		

3.3. Interest, dividends and rent on land

	Note	2024/25 R'000	2023/24 R'000
Interest			
Dividends			
Rent on land			
Total	3		

3.4. Sales of capital assets

	Note	2024/25 R'000	2023/24 R'000
Tangible capital assets		-	137
Buildings and other fixed structures		-	-
Machinery and equipment		-	137
Heritage assets		-	-
Specialised military assets		-	-
Land and subsoil assets		-	-
Biological assets		-	-
Intangible capital assets			
Software		-	-
Mastheads and publishing titles		-	-
Patents, licences, copyright, brand names and trademarks		-	-
Recipes, formulae, prototypes, designs, models		-	-
Services and operating rights		-	-
Total	3	-	137

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2025

3.5. Transactions in financial assets and liabilities

	<i>Note</i>	2024/25 R'000	2023/24 R'000
Loans and advances		-	-
Receivables		406	54
Forex gain		-	-
Other receipts including Recoverable Revenue		-	-
Gains on GFECRA		-	-
Total	3	406	54

3.6. Transfers received

	<i>Note</i>	2024/25 R'000	2023/24 R'000
Other governmental units		-	-
Higher education institutions		-	-
Foreign governments		-	-
International organisations		-	-
Public corporations and private enterprises		-	-
Households and non-profit institutions		-	-
Total	3	-	-

3.6.1. Gifts, donations and sponsorships received in-kind (not included in the main note or sub note)

	<i>Note</i>	2024/25 R'000	2023/24 R'000
	<i>Annex 1H</i>		
Gifts		-	-
Donations		-	196
Sponsorships		-	-
Total gifts, donations and sponsorships received in kind		-	196

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

	2023/24			
	Opening balance	Amount received	Amount paid to the revenue fund	Closing balance
Name of entity	R'000	R'000	R'000	R'000
<i>Please specify</i>				
Total				

	2024/25	2023/24
	R'000	R'000
Opening balance		
Prior period error		
As restated		
Transferred from statement of financial performance		
Transfers to or from retained funds		
Paid during the year		
Closing balance		

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2025

4.1. Analysis of balance by source

		2024/25	2023/24
	<i>Note</i>	R'000	R'000
Aid assistance from RDP			
Aid assistance from other sources			
CARA Funds			
Closing balance	4		

4.2. Analysis of balance

		2024/25	2023/24
	<i>Note</i>	R'000	R'000
Aid assistance receivable			
Aid assistance prepayments (not expensed)			
Aid assistance unutilised			
Aid assistance repayable			
Closing balance	4		
Aid assistance not requested/not received			

4.2.1. Aid assistance prepayments (expensed)

	Amount as at 1 April 20YY	Less: Received in the current year	Less: Other	Amount as at 31 March 2025
Name of entity	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 2025

	2024/25				
	Amount as at 1 April 20XX	Less: Received in the current year	Add / Less: Other	Add Current year prepay- ments	Amount as at 31 March 20YY
Name of entity	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

Nature of prior period error	Note	2023/24 R'000
Relating to 20WW/XX <i>[affecting the opening balance]</i>		
Relating to 20XX/YY		
Total prior period errors		

4.4. Aid assistance expenditure per economic classification

	Note	2024/25 R'000	2023/24 R'000
Current			
Capital	10		
Transfers and subsidies			
Total aid assistance expenditure			

**NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2025**

4.5. Aid assistance received in-kind (not included in the main note)

		2024/25	2023/24
	<i>Note</i>	R'000	R'000
<i>List aid assistance received in-kind</i>	<i>Annex 1I</i>		
Total aid assistance received in kind			

5. Compensation of employees

5.1. Analysis of balance

		2024/25	2023/24
	<i>Note</i>	R'000	R'000
Basic salary		181,868	152,704
Performance award		-	-
Service based		410	327
Compensative/circumstantial		758	583
Periodic payments		-	-
Other non-pensionable allowances		31,847	33,845
Total		214,883	187,459

5.2. Social contributions

		2024/25	2023/24
	<i>Note</i>	R'000	R'000
Employer contributions			
Pension		22,122	16,133
Medical		13,033	8,753
UIF		-	-
Bargaining council		65	56
Official unions and associations		-	-
Insurance		-	-
Total		35,220	24,942
Total compensation of employees		250,103	212,401
Average number of employees		513	462

The average number of employees were as follows April 535 May 532, June 517 July 519 August 514 September 504 October 504 November 509 December 511 January 510 February 502 March 502 Total 6 159/12 Average 513 employees. The approval of organisation structure as the department went on recruitment to capacitate library and archive services. The labour awards for the reinstatement of 66 library employees

including the back payment of salaries which contributed to increase in compensation of employees. The average number of employees has increased due to Librarians who are re-appointed during the financial year.

**NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2025**

6. Goods and services

	Note	2024/25 R'000	2023/24 R'000
Administrative fees		1,327	-
Advertising		3,009	2,117
Minor assets	6.1	3,715	6,099
Bursaries (employees)		291	448
Catering		15,543	10,868
Communication		1,964	3,396
Computer services	6.2	26,349	33,352
Consultants: Business and advisory services	6.9	262	268
Infrastructure and planning services		-	-
Laboratory services		-	-
Scientific and technological services		-	-
Legal services		2,223	2,546
Contractors		31,542	23,714
Agency and support / outsourced services		6,622	4,693
Entertainment		-	-
Audit cost - external	6.3	7,176	7,143
Fleet services		2,545	2,366
Inventories	6.4	25,045	20,391
Consumables	6.5	5,758	10,405
Housing		-	-
Operating leases		45,136	45,078
Property payments	6.6	81,738	82,007
Rental and hiring		-	-
Transport provided as part of the departmental activities		10,415	12,815
Travel and subsistence	6.7	26,109	31,011
Venues and facilities		4,830	4,073
Training and development		2,173	1,244
Other operating expenditure	6.8	1,011	2,175
Total		304,783	306,209

Minor assets consist of Machinery and equipment less than R 5 000 (Including books) procured in the current financial period. Few books were procured in the current financial year in contrast to 2023/24 financial year.

**NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2025**

6.1. Minor assets

	<i>Note</i>	2024/25 R'000	2023/24 R'000
Tangible capital assets		3,715	6,099
Buildings and other fixed structures		-	-
Biological assets		-	-
Heritage assets		-	-
Machinery and equipment		3,715	6,099
Land and subsoil assets		-	-
Specialised military assets		-	-
Intangible capital assets			
Software		-	-
Mastheads and publishing titles		-	-
Patents, licences, copyright, brand names and trademarks		-	-
Recipes, formulae, prototypes, designs, models		-	-
Services and operating rights		-	-
Total	6	3,715	6,099

Minor assets consist of Machinery and equipment less than R 5 000 (Including books) procured in the current financial period. Few books were procured in the current financial year in contrast to 2023/24 financial year.

6.2. Computer services

	<i>Note</i>	2024/25 R'000	2023/24 R'000
SITA computer services	6	5,737	5,175
External computer service providers		20,612	28,177
Total		26,349	33,352

The last year expenditure for Computer Services included a once off fee for initial set up since it was the commencement of a new contract. This significantly increase the expenditure for the first year.

6.3. Audit cost - external

	<i>Note</i>	2024/25 R'000	2023/24 R'000
Regularity audits	6	7,176	7,143
Performance audits		-	-
Investigations		-	-
Environmental audits		-	-
Computer audits		-	-
Total		7,176	7,143

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2025

6.4. Inventories

	Note	2024/25 R'000	2023/24 R'000
Clothing material and accessories	6	13,373	12,802
Farming supplies		-	307
Food and food supplies		-	-
Fuel, oil and gas		-	-
Learning, teaching and support material		-	-
Materials and supplies		11,672	7,282
Medical supplies		-	-
Medicine		-	-
Medsas inventory interface		-	-
Other supplies	6.4.1	-	-
Total		25,045	20,391

The activation of mass sport participation events, required more sport equipment and attire coupled with annual price adjustments

6.4.1. Other supplies

	Note	2024/25 R'000	2023/24 R'000
Ammunition and security supplies	6		
Assets for distribution			
Machinery and equipment			
School furniture			
Sports and recreation			
Library material			
Other assets for distribution			
Other			
Total	6.4		

The activation of mass sport participation events, required more sport equipment and attire coupled with annual price adjustments

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2025

6.5. Consumables

	Note	2024/25 R'000	2023/24 R'000
Consumable supplies	6	2,767	4,758
Uniform and clothing		-	-
Household supplies		374	1,802
Building material and supplies		-	-
Communication accessories		-	-
IT consumables		-	-
Other consumables		2,393	2,956
Stationery, printing and office supplies		2,991	5,647
Total		5,758	10,405

In line with the implementation of cost containment measures, the procurement of station and office supplies was kept at bare minimum.

6.6. Property payments

	Note	2024/25 R'000	2023/24 R'000
Municipal services	6	6,128	4,199
Property management fees		-	-
Property maintenance and repairs		15,393	27,447
Other		60,217	50,361
Total		81,738	82,007

Other related to annual payments that has been processed for physical security services and fumigation

6.7. Travel and subsistence

	Note	2024/25 R'000	2023/24 R'000
Local		25,862	31,001
Foreign		247	10
Total	6	26,109	31,011

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2025

6.8. Other operating expenditure

	Note	2024/25 R'000	2023/24 R'000
Professional bodies, membership and subscription fees	6	468	457
Resettlement costs		-	-
Other		543	1,718
Total		1,011	2,175

6.9. Remuneration of members of a commission or committee of inquiry (*Included in Consultants: Business and advisory services*)

Name of Commission / Committee of Inquiry	Note	2024/25 R'000	2023/24 R'000
Risk Committee Chairperson		111	102
Total		111	102

The chairperson was appointed during the financial year.

7. Interest and rent on land

	Note	2024/25 R'000	2023/24 R'000
Interest paid		-	-
Rent on land		-	-
Total			

8. Payments for financial assets

	Note	2024/25 R'000	2023/24 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	20	-
Forex losses	8.5	-	-
Debt take overs		-	-
Losses on GFECRA		-	-

Total	20	-
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**NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2025**

Irrecoverable ex-employee debts were written - off during the financial year.

8.1. Other material losses

Nature of other material losses	<i>Note</i>	2024/25 R'000	2023/24 R'000
<i>Group major categories, but list material items</i>		-	-
Total	8	-	-

Information on any criminal or disciplinary steps taken as a result of such losses is included in the annual report under the PFMA Compliance Report.

8.2. Other material losses written off

Nature of losses	<i>Note</i>	2024/25 R'000	2023/24 R'000
<i>Group major categories, but list material items</i>		-	-
Total	8	-	-

8.3. Debts written off

Nature of debts written off	<i>Note</i>	2024/25 R'000	2023/24 R'000
<i>Group major categories, but list material items</i>			
Irregular expenditure written off		-	-
Total		-	-
Recoverable revenue written off		-	-
Total		-	-
Other debt written off		-	-
Debts written off		20	-
Total		20	-
Total debt written off	8	20	-

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2025

8.4. Details of theft

		2024/25	2023/24
Nature of theft	<i>Note</i>	R'000	R'000
<i>Group major categories, but list material items</i>		-	-
Total	8	-	-

8.5. Forex losses

		2024/25	2023/24
Nature of losses	<i>Note</i>	R'000	R'000
<i>Group major categories, but list material items</i>		-	-
Total	8	-	-

9. Transfers and subsidies

		2024/24	2023/24
	<i>Note</i>	R'000	R'000
Provinces and municipalities	46,47	657	398
Departmental agencies and accounts	Annex 1B		
Higher education institutions	Annex 1C		
Foreign governments and international organisations	Annex 1E		
Public corporations and private enterprises	Annex 1D		
Non-profit institutions	Annex 1F	16,754	13,077
Households	Annex 1G	1,715	920
Total		19,126	14,395

More statutory bodies were supported in the current financial year compared to 2023/24 financial year. Furthermore, the average transfers increase per body.

9.1. Gifts, donations and sponsorships made in kind (not included in the main note)

		2024/25	2023/24
	<i>Note</i>	R'000	R'000
	Annex 1J		
Gifts		-	-
Donations		-	224
Sponsorships			
Total		-	224

No donations and sponsorship were made in the current financial year.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2025

10. Expenditure for capital assets

	<i>Note</i>	2024/25 R'000	2023/24 R'000
Tangible capital assets		157,463	92,604
Buildings and other fixed structures		144,882	74,716
Heritage assets			
Machinery and equipment		12,581	17,888
Specialised military assets			
Land and subsoil assets			
Biological assets			
Intangible capital assets			159
Software		-	159
Mastheads and publishing titles		-	-
Patents, licences, copyright, brand names and trademarks		-	-
Recipes, formulae, prototypes, designs, models		-	-
Services and operating rights		-	-
Total		157,463	92,763
The following amounts have been included as project costs in Expenditure for capital assets			
Compensation of employees		-	-
Goods and services		-	-
Total		-	-

Expenditure on infrastructure assets, as disclosed in Note 10, amounts to R144,881,555.59. An additional amount of R8,205,100.17 was incurred on the Theatre project, funded through a separate allocation. The combined expenditure of R153,086,655.76 has been split between directly capitalised expenditure of R 7 247 603,04 (disclosed in Note 40) and R 145 839 052,72 relating to infrastructure projects still under construction and accounted for as work in progress.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2025

10.1. Analysis of funds utilised to acquire capital assets - Current year

Name of entity	2024/25		
	Voted funds	Aid assistance	Total
	R'000	R'000	R'000
Tangible capital assets	157,463	-	157,463
Buildings and other fixed structures	144,882	-	144,882
Heritage assets	-	-	-
Machinery and equipment	12,581	-	12,581
Specialised military assets	-	-	-
Land and subsoil assets	-	-	-
Biological assets	-	-	-
Intangible capital assets	-	-	-
Software	-	-	-
Mastheads and publishing titles	-	-	-
Patents, licences, copyright, brand names and trademarks	-	-	-
Recipes, formulae, prototypes, designs, models	-	-	-
Services and operating rights	-	-	-
Total	157,463	-	157,463

10.2. Analysis of funds utilised to acquire capital assets - Prior year

Name of entity	2023/24		
	Voted funds	Aid assistance	Total
	R'000	R'000	R'000
Tangible capital assets	92,604	-	92,604
Buildings and other fixed structures	74,716	-	74,716
Heritage assets	-	-	-
Machinery and equipment	17,888	-	17,888
Specialised military assets	-	-	-
Land and subsoil assets	-	-	-
Biological assets	-	-	-
Intangible capital assets	159	-	159
Software	159	-	159
Mastheads and publishing titles	-	-	-
Patents, licences, copyright, brand names and trademarks	-	-	-
Recipes, formulae, prototypes, designs, models	-	-	-
Services and operating rights	-	-	-
Total	92,763	-	92,763

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2025

10.3. Finance lease expenditure included in Expenditure for capital assets

	Note	2024/25 R'000	2023/24 R'000
Tangible capital assets		2,124	4,757
Buildings and other fixed structures		-	-
Heritage assets		-	-
Machinery and equipment		2,124	4,757
Specialised military assets		-	-
Land and subsoil assets		-	-
Biological assets		-	-
Intangible capital assets			
Software		-	-
Mastheads and publishing titles		-	-
Patents, licences, copyright, brand names and trademarks		-	-
Recipes, formulae, prototypes, designs, models		-	-
Services and operating rights		-	-
Total		2,124	4,757

11. Cash and cash equivalents

	Note	2024/25 R'000	2023/24 R'000
Consolidated Paymaster General Account		14,924	24,621
Cash receipts		-	-
Disbursements		(961)	(10)
Cash on hand		-	-
Investments (Domestic)		-	-
Investments (Foreign)		-	-
Total		13,963	24,611

12. Other financial assets

	Note	2024/25 R'000	2023/24 R'000
Current			
Local			
Group major categories, but list material items		-	-
Total		-	-
Foreign			
Group major categories, but list material items		-	-
Total		-	-
Total Current other financial assets		-	-

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2025

		2024/25	2023/24
Non-current	Note	R'000	R'000
Local			
<i>Group major categories, but list material items</i>		-	-
Total		-	-
Foreign			
<i>Group major categories, but list material items</i>		-	-
Total		-	-
Total Non-current other financial assets		-	-

13. Prepayments and advances

	Note	2024/25	2023/24
		R'000	R'000
Staff advances			
Travel and subsistence		-	-
Prepayments (Not expensed)	13.2	-	-
Advances paid (Not expensed)	13.1	-	-
SOCPEN advances		-	-
Total		-	-
Analysis of Total Prepayments and advances		-	-
Current Prepayments and advances		-	-
Non current Prepayments and advances		-	-
Total		-	-

13.1. Advances paid (Not expensed)

		2024/25				
		Amount as at 1 April 2024	Less: Amounts expensed in current year	Add / Less: Other	Add Current year advances	Amount as at 31 March 2025
	Note	R'000	R'000	R'000	R'000	R'000
National departments		-	-	-	-	-
Provincial departments		-	-	-	-	-
Public entities		-	-	-	-	-
Other entities		-	-	-	-	-
Total	13	-	-	-	-	-

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2025

2023/24

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

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13.2. Prepayments (Not expensed)

2024/25

	Amount as at 1 April 2024	Less: Amounts expensed in current year	Add / Less: Other	Add Current year prepay- ments	Amount as at 31 March 2025
Note	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	-	-	-	-	-

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2023/24

	Amount as at 1 April 2023	Less: Amounts expensed in current year	Add / Less: Other	Add Current year prepay- ments	Amount as at 31 March 2024
Note	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	-	-	-	-	-

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NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2025

13.3. Prepayments (Expensed)

	Amount as at 1 April 2023	Less: Received in the current year	Less: Other	Amount as at 31 March 2024
	R'000	R'000	R'000	R'000
Goods and services	-	-	-	-
Interest and rent on land	-	-	-	-
Transfers and subsidies	-	-	-	-
Capital assets	-	-	-	-
Other	-	-	-	-
Total	-	-	-	-

2024/25

	Amount as at 1 April 2024	Less: Received in the current year	Add / Less: Other	Add Current year prepay- ments	Amount as at 31 March 2025
	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	-	-	-	-	-

13.4. Advances paid (Expensed)

	Amount as at 1 April 20YY	Less: Received in the current year	Less: Other	Amount as at 31 March 20ZZ
	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 2025

2023/24

	Amount as at 1 April 20XX	Less: Received in the current year	Add / Less: Other	Add Current year advances	Amount as at 31 March 20YY
	R'000	R'000	R'000	R'000	R'000
National departments	-	-	-	-	-
Provincial departments	-	-	-	-	-
Public entities	-	-	-	-	-
Other entities	-	-	-	-	-
Total	-	-	-	-	-

14. Receivables

		2024/25			2023/24		
		Current	Non-current	Total	Current	Non-current	Total
	Note	R'000	R'000	R'000	R'000	R'000	R'000
Claims recoverable	14.1	-	-	-	-	-	-
Trade receivables	14.2	-	-	-	-	-	-
Recoverable expenditure	14.3	-	-	-	59	-	59
Staff debt	14.4	125	16	141	96	159	255
Other receivables	14.5	1,038	22	1,060	88	31	119
Total		1,163	38	1,201	243	190	433

14.1. Claims recoverable

	Note	2024/25 R'000	2023/24 R'000
National departments		-	-
Provincial departments		-	-
Foreign governments		-	-
Public entities		-	-
Private enterprises		-	-
Higher education institutions		-	-
Households and non-profit institutions		-	-
Local governments		-	-
Total	14	-	-

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2025

14.2. Trade receivables

	Note	2024/25 R'000	2023/24 R'000
<i>Group major categories, but list material items</i>		-	-
Total	14	-	-

14.3. Recoverable expenditure

	Note	2024/25 R'000	2023/24 R'000
<i>Group major categories, but list material items</i>		-	-
Recoverable expenditure		-	59
Total	14	-	59

14.4. Staff debt

	Note	2024/25 R'000	2023/24 R'000
<i>Group major categories, but list material items</i>		-	-
Staff debts		141	255
Total	14	141	255

14.5. Other receivables

	Note	2024/25 R'000	2023/24 R'000
<i>Group major categories, but list material items</i>		-	-
Unauthorised expenditure		-	-
Irregular expenditure		-	-
Fruitless and wasteful expenditure		-	-
Other receivable		1060	119
Total	14	1060	119

14.6. Impairment of receivables

	Note	2024/25 R'000	2023/24 R'000
Estimate of impairment of receivables		-	-
Total		-	-

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2025

15. Investments

		2024/25	2023/24
Non-current	Note	R'000	R'000
Shares and other equity		-	-
List investments at cost		-	-
Total		-	-
Securities other than shares	Annex 2A		
List investments at cost		-	-
Total		-	-
Total non-current investments		-	-
		2024/25	2023/24
Analysis of non-current investments	Note	R'000	R'000
Opening balance		-	-
Additions in cash		-	-
Disposals for cash		-	-
Non-cash movements		-	-
Closing balance		-	-

15.1. Impairment of investments

		2024/25	2023/24
	Note	R'000	R'000
Estimate of impairment of investments		-	-
Total		-	-

16. Loans

		2024/25	2023/24
	Note	R'000	R'000
Public corporations		-	-
Higher education institutions		-	-

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2025

Foreign governments	-	-
Private enterprises	-	-
Non-profit institutions	-	-
Staff loans	-	-
Total	-	-

		2024/25	2023/24
	Note	R'000	R'000
Analysis of balance			
Opening balance		-	-
New issues		-	-
Repayments		-	-
Write-offs		-	-
Closing balance		-	-

16.1. Impairment of loans

		2024/25	2023/24
	Note	R'000	R'000
Estimate of impairment of loans		-	-
Total		-	-

17. Voted funds to be surrendered to the Revenue Fund

		2024/25	2023/24
	Note	R'000	R'000
Opening balance		15,781	37,862
Prior period error	17.2		-
As restated		15,781	37 862
Transferred from statement of financial performance (as restated)		12 803	15 781
Add: Unauthorised expenditure for the current year		-	-
Voted funds not requested/not received	1.1	1 300	-
Transferred to retained revenue to defray excess expenditure (<i>Parliament/Legislatures</i>)	17.1	-	-
Paid during the year		(15,782)	(37 862)
Closing balance		14 102	15 781

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 202517.1. Voted funds / (Excess expenditure) transferred to retained funds (*Parliament / Legislatures ONLY*)

	Note	2024/25 R'000	2023/24 R'000
Opening balance		-	-
Transfer from statement of financial performance		-	-
Transfer from Departmental Revenue to defray excess expenditure	19		-
Total	17	-	-

17.2. Prior period error

Nature of prior period error	Note	2023/24 R'000
Relating to 2023/24 [<i>affecting the opening balance</i>]		-
		-
		-
Relating to 2023/24		-
		-
		-
Total prior period errors		-

17.3. Reconciliation on unspent conditional grants

	Note	2024/25 R'000	2023/24 R'000
Opening balance		12,223	-
Total conditional grants received	1.2	242,379	229,850
Total conditional grants spent		(237,818)	(217,627)
Unspent conditional grants to be surrendered		16,784	12,223
Less: Paid to the Provincial Revenue Fund by Provincial department		(12,223)	
Approved for rollover		(11,305)	
Not approved for rollover		(918)	
Closing balance		4,561	12,223

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2025

18. Statutory Appropriation to be surrendered to the Revenue Fund

	Note	2024/25 R'000	2023/24 R'000
Opening balance			
Prior period error	18.1		-
As restated			
Transferred from statement of financial performance (as restated)		38	-
Statutory appropriation not requested/not received	2	-	-
Paid during the year		-	-
Closing balance		38	-

18.1. Prior period error

Nature of prior period error	Note	2023/24 R'000
Relating to 2023/24 [affecting the opening balance]		-
		-
		-
Relating to 2023/24		-
		-
Total prior period errors		-

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

	Note	2024/25 R'000	2023/24 R'000
Opening balance		817	1,340
Prior period error	19.1		
As restated		817	1,340
Transferred from statement of financial performance (as restated)		4,030	2,609
Own revenue included in appropriation		-	-
Transfer from aid assistance	4	-	-
Transferred to voted funds to defray excess expenditure (Parliament/Legislatures)	17.1	-	-
Paid during the year		(4,299)	(3,132)
Closing balance		548	817

19.1. Prior period error

Nature of prior period error	Note	2023/24 R'000
Relating to 2023/24 [affecting the opening balance]		-
		-
		-
Relating to 2023/24		-
		-
Total prior period errors		-

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2025**20. Bank overdraft**

	Note	2024/25 R'000	2023/24 R'000
Consolidated Paymaster General account		-	-
Fund requisition account		-	-
Overdraft with commercial banks (Local)		-	-
Overdraft with commercial banks (Foreign)		-	-
Total		-	-

21. Payables - current

	Note	2024/25 R'000	2023/24 R'000
Amounts owing to other entities		-	-
Advances received	21.1	-	8,208
Clearing accounts	21.2	-	-
Other payables	21.3	438	237
Total		438	8,445

21.1. Advances received

	Note	2024/25 R'000	2023/24 R'000
National departments	Annex 8B	-	8,208
Provincial departments	Annex 8B	-	-
Public entities	Annex 8B	-	-
Other institutions	Annex 8B	-	-
Total	21	-	8,208

The next tranche from National Department of Sport, Arts and Culture will be received in 2025/26 financial year for the construction of the Limpopo Provincial Theatre.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2025

21.2. Clearing accounts

Description	Note	2024/25 R'000	2023/24 R'000
Identify major categories, but list material items		-	-
Total	21	-	-

Include discussion here where deemed relevant.

21.3. Other payables

Description	Note	2024/25 R'000	2023/24 R'000
Identify major categories, but list material items		-	-
Other payables		438	237
Total	21	438	237

22. Payables - non-current

Description	Note	2024/25				2023/24
		One to two years	Two to three years	Older than three years	Total	Total
		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

Description	Note	2024/25 R'000	2023/24 R'000
National departments		-	-
Provincial departments		-	-
Public entities		-	-
Other institutions		-	-
Total	22	-	-

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2025

22.2. Other payables

Description	Note	2024/25 R'000	2023/24 R'000
<i>Identify major categories, but list material items</i>		-	-
Total	22	-	-

23. Net cash flow available from operating activities

	Note	2024/25 R'000	2023/24 R'000
Net surplus/(deficit) as per Statement of Financial Performance		16,871	18,390
Add back non-cash/cash movements not deemed operating activities		129,755	59,593
(Increase)/decrease in receivables		(920)	(153)
(Increase)/decrease in prepayments and advances		-	-
(Increase)/decrease in other current assets		-	-
Increase/(decrease) in payables - current		(8,007)	8,196
Proceeds from sale of capital assets		-	(137)
Proceeds from sale of investments		-	-
(Increase)/decrease in other financial assets		-	-
Expenditure on capital assets		157,463	92,681
Surrenders to Revenue Fund		(20,081)	(40,994)
Surrenders to RDP Fund/Donors		-	-
Voted funds not requested/not received		1,300	-
Statutory Appropriation not requested/not received		-	-
Own revenue included in appropriation		-	-
Other non-cash items		-	-
Net cash flow generated by operating activities		146,626	77,983

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

	Note	2024/25 R'000	2023/24 R'000
Consolidated Paymaster General account		14,924	24,621
Fund requisition account		-	-
Cash receipts		-	-
Disbursements		(961)	(10)
Cash on hand		-	-
Cash with commercial banks (Local)		-	-
Cash with commercial banks (Foreign)		-	-
Total		13,963	24,611

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2025

25. Contingent liabilities and contingent assets

25.1. Contingent liabilities

Liable to	Nature	<i>Note</i>	2024/25 R'000	2023/24 R'000
Motor vehicle guarantees	Employees	Annex 3A	-	-
Housing loan guarantees	Employees	Annex 3A	-	111
Other guarantees		Annex 3A	-	-
Claims against the department		Annex 3B	4,357	4,036
Intergovernmental payables		Annex 5	-	-
Environmental rehabilitation liability		Annex 3B	-	-
Other		Annex 3B	-	-
Total			4,357	4,147

The contingent liabilities relating to alleged breach of contract of R3 945 million, R302 thousand and R109 thousand and interest at the prescribed rate of 11.00 for all cases.

The outcome of these cases can only be determined by the court.

25.2. Contingent assets

Nature of contingent asset	<i>Note</i>	2024/25 R'000	2023/24 R'000
Recovery of loss		2,675	2,675
Breach of Contract		1,217	1,217
Certificate number 5 fruitless Expenditure		223	223
Total		4,115	4,115

Included in the contingent assets note is a matter pertaining to breach of contract by an artist during Mapungubwe Arts Festival. The department is pursuing both matters through State Attorney.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2025

26. Capital commitments

	Note	2024/25 R'000	2023/24 R'000
Buildings and other fixed structures		316,860	394,406
Heritage assets		-	-
Machinery and equipment		-	-
Specialised military assets		-	-
Land and subsoil assets		-	-
Biological assets		-	-
Intangible assets		-	-
Total		316,860	394,406

The capital commitments relate to multi-year construction projects for new community libraries and the Limpopo Provincial Theatre. The construction period ranges from twelve (12) to twenty-four (24) months.

27. Accruals and payables not recognised

27.1. Accruals

	Note	2024/25			2023/24
		30 Days	30+ Days	Total	Total
		R'000	R'000	R'000	R'000
Listed by economic classification					
Goods and services		3;102	-	3 102	9 546
Interest and rent on land		-	-	-	-
Transfers and subsidies		-	-	-	-
Capital assets		3 923	-	3 923	2 675
Other		-	-	-	-
Total		7 025	-	7 025	12 221
		2024/25			2023/24
Listed by programme level	Note	R'000			R'000
Administration		580			2,420
Cultural Affairs		796			563
Library and Information Services		4 989			8,846
Sport and Recreation		660			392

Total	7 025	12,221
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NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2025

27.2. Payables not recognised

	2024/25			2023/24
	30 Days	30+ Days	Total	Total
Listed by economic classification <i>Note</i>	R'000	R'000	R'000	R'000
Goods and services	2,019	193	2,212	1,096
Interest and rent on land	-	-	-	-
Transfers and subsidies	-	-	-	-
Capital assets	-	106	106	527
Other	-	-	-	-
Total	2,019	299	2,318	1,623

	<i>Note</i>	2024/25 R'000	2023/24 R'000
Listed by programme level			
Administration		279	659
Cultural Affairs		91	217
Library and Information Services		250	587
		1,698	160
Sport and Recreation			
Total		2,318	1,623

	<i>Note</i>	2024/25 R'000	2023/24 R'000
Included in the above totals are the following:			
Confirmed balances with other departments	<i>Annex 5</i>	-	-
Confirmed balances with other government entities	<i>Annex 5</i>	-	-
Total		-	-

28. Employee benefits

	<i>Note</i>	2024/25 R'000	2023/24 R'000
Leave entitlement		14,749	13,919
Service bonus		7,141	5,723
Performance awards		-	-
Capped leave		7,787	7,935
Other		1,381	1,355
Total		31,058	28,932

At this stage the department cannot reliably measure the long-term portion of the long service awards. Other includes pay progression and long services awards. There 78.66 negative leave days.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2025

<i>Included in the above totals are the following:</i>	<i>Note</i>	2024/25 R'000	2023/24 R'000
Confirmed balances with other departments	<i>Annex 5</i>	-	-
Confirmed balances with other government entities	<i>Annex 5</i>	-	-
Total		-	-

29. Lease commitments**29.1. Operating leases**

2024/25					
	Specialised military equipment	Land	Buildings and other fixed structures	Machinery and equipment	Total
	R'000	R'000	R'000	R'000	R'000
Not later than 1 year	-	-	44,608	-	44,608
Later than 1 year and not later than 5 years	-	-	133,340	-	133,340
Later than 5 years	-	-	-	-	-
Total lease commitments	-	-	177,948	-	177,948

2023/24					
	Specialised military equipment	Land	Buildings and other fixed structures	Machinery and equipment	Total
	R'000	R'000	R'000	R'000	R'000
Not later than 1 year	-	-	44,852	-	44,852
Later than 1 year and not later than 5 years	-	-	181,781	-	181,781
Later than 5 years	-	-	-	-	-
Total lease commitments	-	-	226,633	-	226,633

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 2025**

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 restriction

	Note	2024/25 R'000	2023/24 R'000
Rental earned on sub-leased assets	3	-	-
Total		-	-

29.2. Finance leases **

2024/25					
	Specialised military equipment	Land	Buildings and other fixed structures	Machinery and equipment	Total
	R'000	R'000	R'000	R'000	R'000
Not later than 1 year	-	-	-	126	126
Later than 1 year and not later than 5 years	-	-	-	238	238
Later than 5 years	-	-	-	-	-
Total lease commitments	-	-	-	364	364

2023/24					
	Specialised military equipment	Land	Buildings and other fixed structures	Machinery and equipment	Total
	R'000	R'000	R'000	R'000	R'000
Not later than 1 year	-	-	-	1,502	1,502
Later than 1 year and not later than 5 years	-	-	-	-	-
Later than 5 years	-	-	-	-	-
Total lease commitments	-	-	-	1,502	1,502

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

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2025

The leasing of photocopier machines for libraries and Head Office

		2024/25	2023/24
	<i>Note</i>	R'000	R'000
Rental earned on sub-leased assets	3	-	-
Total		-	-

29.3. Operating lease future revenue

2024/25					
	Specialised military equipment	Land	Buildings and other fixed structures	Machinery and equipment	Total
	R'000	R'000	R'000	R'000	R'000
Not later than 1 year	-	-	-	-	-
Later than 1 year and not later than 5 years	-	-	-	-	-
Later than 5 years	-	-	-	-	-
Total operating lease revenue receivable	-	-	-	-	-
2023/24					
	Specialised military equipment	Land	Buildings and other fixed structures	Machinery and equipment	Total
	R'000	R'000	R'000	R'000	R'000
Not later than 1 year	-	-	-	-	-
Later than 1 year and not later than 5 years	-	-	-	-	-
Later than 5 years	-	-	-	-	-
Total operating lease revenue receivable	-	-	-	-	-

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2025

30. Accrued departmental revenue

	<i>Note</i>	2024/25 R'000	2023/24 R'000
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

	<i>Note</i>	2024/25 R'000	2023/24 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		-	-

30.2. Accrued departmental revenue written off

	<i>Note</i>	2024/25 R'000	2023/24 R'000
Nature of losses			
		-	-
Total		-	-

30.3. Impairment of accrued departmental revenue

	<i>Note</i>	2024/25 R'000	2023/24 R'000
Estimate of impairment of accrued departmental revenue		-	-
Total		-	-

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
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31. Unauthorised, Irregular and Fruitless and wasteful expenditure

	<i>Note</i>	2024/25 R'000	2023/24 R'000
Unauthorised expenditure - current year		-	-
-Irregular expenditure - current year		-	-
Fruitless and wasteful expenditure - current year		-	-
Total		-	-

32. Related party transactions

Revenue received	<i>Note</i>	2024/25 R'000	2023/24 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>	2024/25 R'000	2023/24 R'000
Compensation of employees		-	-
Goods and services		-	-
Interest and rent on land		-	-
Expenditure for capital assets		-	-
Payments for financial assets		-	-
Transfers and subsidies		16,754	13,176
Total		16,754	13,176

Year end balances arising from revenue/payments	<i>Note</i>	2024/25 R'000	2023/24 R'000
Receivables from related parties		-	-
Payables to related parties		-	-
Total		-	-

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		2024/25	2023/24
		R'000	R'000
Loans to/from related parties	<i>Note</i>		
Non-interest bearing loans to/(from)		-	-
Interest bearing loans to/(from)		-	-
Total		-	-

		2024/25	2023/24
		R'000	R'000
Other	<i>Note</i>		
Guarantees issued/received		-	-
List other contingent liabilities between the department and related party		-	-
Total		-	-

		2024/25	2023/24
		R'000	R'000
In-kind goods and services (provided)/received	<i>Note</i>		
List in-kind goods and services between the department and related party			
Provincial Treasury Shared Audit Committee		444	374
Provincial Treasury- Internal Audit Services		3,651	3,612
Department of Social Development- Sharing the Office Accommodation		26,415	26,729
South African Library for the Blind (SALB)		-	-
Total		30,510	30,715

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 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. The South African Library for the Blind provided in-kind support to the Department by facilitating the procurement of certain assets for the benefit of persons who are blind. As this assistance did not involve any monetary exchange, no financial value has been attributed to the service.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
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33. Key management personnel

	2024/25 R'000	2023/24 R'000
Political office bearers (<i>provide detail below</i>)	2,177	2,098
Officials:		
Level 15 and 16	1,984	1,830
Level 14 (inc. CFO if lower level)	6,131	8,263
SMS and others	-	-
Family members of key management personnel	-	-
Total	10,292	12,191
Key management personnel (Parliament/Legislatures)	2024/25 R'000	2023/24 R'000
Speaker to Parliament/Legislature	-	-
Deputy Speaker	-	-
Secretary to Parliament/Legislature	-	-
Deputy Secretary	-	-
Chief Financial Officer	-	-
Legal advisor	-	-
Other	-	-
Total	-	-

The were no acting officials on levels below the Chief Director

34. Public private partnership

	Note	2024/25 R'000	2023/24 R'000
Concession fee received		-	-
Base fee received		-	-
Variable fee received		-	-
Other fees received (<i>Specify</i>)		-	-
		-	-
Unitary fee paid		-	-
Fixed component		-	-
Indexed component		-	-
		-	-
Analysis of indexed component			
Compensation of employees		-	-
Goods and services (excluding lease payments)		-	-
Operating leases		-	-
Interest		-	-

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2025

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 the Note on *Contingent liabilities*.

35. Impairment (other than receivables, accrued departmental revenue, loans and investments)

	<i>Note</i>	2024/25 R'000	2023/24 R'000
<i>Please specify</i>		-	-
Total		-	-

36. Provisions

	<i>Note</i>	2024/25 R'000	2023/24 R'000
<i>Retention held for construction of Libraries and Limpopo Provincial Theatre</i>		8 543	3 120
<i>Arbitration Awards</i>		-	5 779
		-	86
		-	-
		-	-
Total		8,543	8,985

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2025

36.1. Reconciliation of movement in provisions - Current year

	2024/25			
	Library Retention	Provision for the Limpopo Provincial Theatre	Judgement awarded	Total provisions
	R'000	R'000	R'000	R'000
Opening balance	2,654	466	5,865	8,985
Increase in provision	277	5,146		5,423
Settlement of provision	-	-	(5,865)	(5,865)
Unused amount reversed	-	-	-	-
Reimbursement expected from third party	-	-	-	-
Change in provision due to change in estimation of inputs	-	-	-	-
Closing balance	2,931	5,612	-	8,543

Reconciliation of movement in provisions - Prior year

	2023/24			
	Library Retention	Provision for the Limpopo Provincial Theatre	Judgement awarded	Total provisions
	R'000	R'000	R'000	R'000
Opening balance	4,279	-	-	4,279
Increase in provision	-	466	5,865	6,331
Settlement of provision	(1,189)	-	-	(1,189)
Unused amount reversed	-	-	-	-
Reimbursement expected from third party	(436)	-	-	(436)
Change in provision due to change in estimation of inputs	-	-	-	-
Closing balance	2,654	466	5,865	8,985

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
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37. Non-adjusting events after reporting date

Nature of the event	Note	2024/25 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		-

38. Movable Tangible Capital Assets

MOVEMENT IN MOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2025

	2023/24				
	Opening balance	Value adjustments	Additions	Disposals	Closing balance
	R'000	R'000	R'000	R'000	R'000
HERITAGE ASSETS	808		-	-	808
Heritage assets	808		-	-	808
MACHINERY AND EQUIPMENT	108,588		10,512	823	118,277
Transport assets	15,030		800	786	15,044
Computer equipment	46,090		395	37	46,448
Furniture and office equipment	21,556		1,908	-	23,464
Other machinery and equipment	25,912		7,409	-	33,321
SPECIALISED MILITARY ASSETS	-		-	-	-
Specialised military assets	-		-	-	-
BIOLOGICAL ASSETS	34		1	10	29
Biological assets	34	4	1	10	29
FINANCE LEASE ASSETS	2,329	-	324	2,305	348
Finance lease assets	2,329		324	2,305	348
TOTAL MOVABLE TANGIBLE CAPITAL ASSETS	111,759	4	10,837	3,138	119,462

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Computer Equipment includes desktop printers valued at R55,050.01, procured through the South African Library for the Blind (SALB), and additional computer equipment amounting to R339,783.71, procured directly by the Department. The rest of the additions were procured directly by the Department as per the Trial Balance. The increase in the value of biological assets is attributed to natural births and fair value adjustments, which were determined using Provincial Treasury–approved tariffs from the Department of Agriculture. Included in the opening balances for 2023/24 and 2024/25 is the effect of a change in accounting policy, in accordance with the Modified Cash Standard (MCS), which requires finance lease assets to be recorded at the commencement of the lease term. This policy change has been applied retrospectively. Where practical, the implicit interest rate has been calculated and used to determine the present value of minimum lease payments. In instances where the implicit rate could not be established, the prime interest rate at the lease commencement date has been applied. For the current financial year, finance lease assets were recorded at the lower of the fair value of the leased asset or the present value of minimum lease payments, in line with MCS requirements. One of the transport assets was which was accident damaged was scrapped during the financial year since it was written off by the insurer and the Department received the insurance proceeds in respect of the vehicle. The disposed computer laptop was written off following the finalisation of its investigation case. The laptop was reported missing and referred to Security Services unit for further investigation. The reported disposed biological assets are as a result of natural deaths.

Movable Tangible Capital Assets under investigation

	<i>Note</i>	Number	Value R'000
Included in the above total of the movable tangible capital assets per the asset register that are under investigation:			
Heritage assets		217	4,913
Machinery and equipment			
Specialised military assets			
Biological assets		1	1

Assets under investigation consists of assets which could not be verified during 2024/25 verification.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
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38.1. MOVEMENT IN MOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2024

	2024/25				
	Opening balance	Prior period error	Additions	Disposals	Closing balance
	R'000	R'000	R'000	R'000	R'000
HERITAGE ASSETS	808	-	-	-	808
Heritage assets	808	-	-	-	808
MACHINERY AND EQUIPMENT	101,250	(8)	13,316	5,970	108,588
Transport assets	11,931	1	3,721	623	15,030
Computer equipment	47,662	(10)	3,591	5,154	46,090
Furniture and office equipment	20,091	-	1,641	176	21,556
Other machinery and equipment	21,565	1	4,363	17	25,912
SPECIALISED MILITARY ASSETS					
Specialised military assets	-	-	-	-	-
BIOLOGICAL ASSETS	35	-	2	3	34
Biological assets	35	-	2	3	34
FINANCE LEASE ASSETS	2,329	-	-	-	2,329
Finance lease assets	2,329	-	-	-	2,329
TOTAL MOVABLE TANGIBLE CAPITAL ASSETS	104,422	(8)	13,318	5,973	111,759

38.1.1. Prior period error

Nature of prior period error	Note	2023/24 R'000
Relating to 2022/23 <i>[affecting the opening balance]</i>		(8)
The prior period error has been captured to eliminate the effect of rounding off difference.		(8)
		-
Relating to 2023/24		-
		-
Total prior period errors		(8)

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
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The prior period error has been captured to eliminate the effect of rounding off difference. The prior period error on Computer Equipment is as a result of the adjustment made for an asset that was disposed and erroneously re-instated.

38.2. Minor assets

**MOVEMENT IN MINOR CAPITAL ASSETS PER THE ASSET REGISTER FOR THE YEAR ENDED
31 MARCH 2025**

	2024/25						
	Speciali sed military assets	Intangibl e assets	Heritage assets	Machine ry and equipme nt	Biologic al assets	Finance lease assets	Total
	R'000	R'000	R'000	R'000	R'000	R'000	R'000
Opening balance	-	-	-	181,151	-	-	181,151
Value adjustments					-		-
Additions	-	-	-	3,715	-	-	3,715
Disposals	-	-	-	-	-	-	-
Total Minor assets	-	-	-	184,866	-	-	184,866

	Speciali sed military assets	Intangibl e assets	Heritage assets	Machine ry and equipme nt	Biologic al assets	Finance lease assets	Total
Number of R1 minor assets	-	-	-	8,314	-	-	8,314
Number of minor assets at cost	-	-	-	860,708	-	-	860,708
Total number of minor assets	-	-	-	869,022	-	-	869,022

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2025

Minor capital assets under investigation

	<i>Note</i>	Number	Value R'000
Included in the above total of the minor capital assets per the asset register that are under investigation:		-	-
Specialised military assets		-	-
Intangible assets		-	-
Heritage assets		-	-
Machinery and equipment		42,928	6,315
Biological assets		-	-

Assets under investigation consists of assets which could not be verified during 2024/25 verification.

**MOVEMENT IN MINOR CAPITAL ASSETS PER THE ASSET REGISTER FOR THE YEAR ENDED
31 MARCH 20YY**

		2024/25					
	Spe ciali sed milit ary ass ets	Inta ngi ble ass ets	Heri tage ass ets	Mac hine ry and equi pme nt	Biol ogic al ass ets	Fina nce leas e ass ets	Tot al
	R'0 00	R'0 00	R'0 00	R'0 00	R'0 00	R'0 00	R'0 00
Opening balance	-	-	-	175,799	-	-	175,799
Prior period error	-	-	-	1	-	-	1
Additions	-	-	-	6,294	-	-	6,294
Disposals	-	-	-	943	-	-	943
Total Minor assets	-	-	-	181,151	-	-	181,151

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	Speciali sed military assets	Intangibl e assets	Heritage assets	Machine ry and equipme nt	Biologic al assets	Finance lease assets	Total
Number of R1 minor assets				8,575			8,575
Number of minor assets at cost				853,475			853,475
Total number of minor assets				862,050			862,050

The prior period error has been captured to eliminate the effect of rounding off difference.

38.2.1. Prior period error

Nature of prior period error	Note	2023/24 R'000
Relating to 2034/24 [affecting the opening balance]		1
		1
Relating to 2023/24		-
		-
		-
Total prior period errors		1

The prior period error has been captured to eliminate the effect of rounding off difference

38.3. Movable capital assets written off

MOVABLE CAPITAL ASSETS WRITTEN OFF FOR THE YEAR ENDED 31 MARCH 2025

	2024/25					
	Speciali sed military assets	Intangibl e assets	Heritage assets	Machine ry and equipme nt	Biologic al assets	Finance lease assets
	R'000	R'000	R'000	R'000	R'000	R'000
Assets written off	-	-	-	-	-	-
Total movable assets written off	-	-	-	-	-	-

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
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MOVABLE CAPITAL ASSETS WRITTEN OFF FOR THE YEAR ENDED 31 MARCH 2024

2023/24							
Speciali sed military assets	Intangibl e assets	Heritage assets	Machine ry and equipme nt	Biologic al assets	Finance lease assets	Total	
R'000	R'000	R'000	R'000	R'000	R'000	R'000	
Assets written off	-	-	-	109	-	-	109
Total movable assets written off	-	-	-	109	-	-	109

38.4. Movable tangible capital assets: Capital Work-in-progress

CAPITAL WORK-IN-PROGRESS FOR THE YEAR ENDED 31 MARCH 2025

2024/25				
	Opening balance 1 April 2024	Current Year WIP	Ready for use (Assets to the AR) / Contract s terminate d	Closing balance 31 March 2025
Note	R'000	R'000	R'000	R'000
Heritage assets	-	-	-	-
Machinery and equipment	-	-	-	-
Specialised military assets	-	-	-	-
Biological assets	-	-	-	-
Total	-	-	-	-

Payables not recognised relating to Capital WIP

Note	2024/25 R'000	2023/24 R'000
Amounts relating to progress certificates received but not paid at year end and therefore not included in capital work-in-progress	-	-
Total	-	-

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
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CAPITAL WORK-IN-PROGRESS FOR THE YEAR ENDED 31 MARCH 2024

2023/24					
	Opening balance 1 April 2023	Prior period error	Current Year WIP	Ready for use (Assets to the AR) / Contracts terminated	Closing balance 31 March 2024
Note	R'000	R'000	R'000	R'000	R'000
Heritage assets	-	-	-	-	-
Machinery and equipment	-	-	-	-	-
Specialised military assets	-	-	-	-	-
Biological assets	-	-	-	-	-
Total	-	-	-	-	-
Annex 7					

39. Intangible Capital Assets

MOVEMENT IN INTANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2025

2024/25				
	Opening balance	Additions	Disposals	Closing balance
	R'000	R'000	R'000	R'000
SOFTWARE	453	12	-	465
MASTHEADS AND PUBLISHING TITLES				
PATENTS, LICENCES, COPYRIGHT, BRAND NAMES, TRADEMARKS				
RECIPES, FORMULAE, PROTOTYPES, DESIGNS, MODELS	-	-	-	-
SERVICES AND OPERATING RIGHTS	-	-	-	-
FINANCE LEASE ASSETS	-	-	-	-
TOTAL INTANGIBLE CAPITAL ASSETS	453	12	-	465

Intangible assets consist of Duxbury Braille Translation Software Single User v.12.7 which was acquired through South African Library for the Blind (SALB).

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
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Intangible Capital Assets under investigation

	<i>Note</i>	Number	Value R'000
Included in the above total of the intangible capital assets per the asset register that are under investigation:			-
Software			-
Mastheads and publishing titles			-
Patents, licences, copyright, brand names, trademarks			-
Recipes, formulae, prototypes, designs, models			-
Services and operating rights			-

39.1. MOVEMENT IN INTANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2024

	2023/24				
	Opening balance	Prior period error	Additions	Disposals	Closing balance
	R'000	R'000	R'000	R'000	R'000
SOFTWARE	294	-	159	-	453
MASTHEADS AND PUBLISHING TITLES					
PATENTS, LICENCES, COPYRIGHT, BRAND NAMES, TRADEMARKS					
RECIPES, FORMULAE, PROTOTYPES, DESIGNS, MODELS	-	-	-	-	-
SERVICES AND OPERATING RIGHTS	-	-	-	-	-
FINANCE LEASE ASSETS	-	-	-	-	-
TOTAL INTANGIBLE CAPITAL ASSETS	294	-	159	-	453

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2025

39.1.1. Prior period error

Nature of prior period error	Note	2023/24 R'000
Relating to 2022/23 <i>[affecting the opening balance]</i>		-
		-
		-
Relating to 2023/24		-
		-
		-
Total prior period errors		-

39.2. Intangible capital assets: Capital Work-in-progress**CAPITAL WORK-IN-PROGRESS FOR THE YEAR ENDED 31 MARCH 2025**

		Opening balance 1 April 2024	Current Year WIP	Ready for use (Assets to the AR) / Contracts terminated	Closing balance 31 March 2025
	Note	R'000	R'000	R'000	R'000
Intangible assets	Annex 7	-	-	-	-
Total		-	-	-	-

Payables not recognised relating to Capital WIP

	Note	2024/25 R'000	2023/24 R'000
<i>Amounts relating to progress certificates received but not paid at year end and therefore not included in capital work-in-progress</i>		-	-
Total		-	-

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

	Opening balance 1 April 2023	Prior period error	Current Year WIP	Ready for use (Assets to the AR) / Contracts terminated	Closing balance 31 March 2024
<i>Note</i>	R'000	R'000	R'000	R'000	R'000
Intangible assets	-	-	-	-	-
Total	-	-	-	-	-

40. Immovable Tangible Capital Assets

MOVEMENT IN IMMOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2025

	2023/24			
	Opening balance	Additions	Disposals	Closing balance
	R'000	R'000	R'000	R'000
BUILDINGS AND OTHER FIXED STRUCTURES	388,383	46,075	57,043	377,415
Dwellings	-	-	-	-
Non-residential buildings	353,607	42,244	57,043	338,808
Other fixed structures	34,776	3,831	-	38,607
HERITAGE ASSETS	2,289	-	-	2,289
Heritage assets	2,289	-	-	2,289
LAND AND SUBSOIL ASSETS				
Land	-	-	-	-
Mineral and similar non-regenerative resources	-	-	-	-
FINANCE LEASE ASSETS	-	-	-	-
Finance lease assets	-	-	-	-
TOTAL IMMOVABLE TANGIBLE CAPITAL ASSETS	390,672	46,075	57,043	379,704

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Additions to Immovable Tangible Capital Assets relate to directly capitalized expenditure on buildings currently in use. Expenditure on infrastructure assets, as disclosed in Note 10, amounts to R144,881,555.59. An additional amount of R8,205,100.17 was incurred on the Theatre project, funded through a separate allocation. The total expenditure of R153,086,655.76 has been allocated as follows: R7,247,603.04 relates to directly capitalised expenditure, while R38,827,095.04 represents expenditure on completed projects capitalised from Work in Progress—both amounts disclosed in Note 40. The balance of R145,839,052.72, after deducting the completed library buildings valued at R38,827,095.04 (disclosed in Note 40.2), pertains to infrastructure projects still under construction and is accounted for as Work in Progress. Notably, two libraries—Botshabelo and Vleifontein—were completed during the financial year ending 31 March 2025 and have been included under 'Ready for Use' in the asset register.

In addition, during the 2024/25 financial year, the Department initiated the transfer of ten (10) completed structures comprising nine (9) libraries and one (1) museum to the Department of Public Works, Roads and Infrastructure. However, by year-end, only five (5) structures were officially accepted by the custodian. These include Eldorado Library, Maphalle Library, Ramokgopa Library, Regorogile Library, and Mahlabathini Library, collectively valued at R57.043 million (Disposals - disclosed in Note 40). The transfer of the remaining five (5) structures namely Mavalani library, Runnymede library, Seleteng library, Zamani library and Schoemansdal Museum will be finalized in the 2025/26 financial year, pending the retrieval and submission of outstanding documentation.

The Department has not disclosed any amount under Land and Subsoil Assets because it does not hold ownership or custodial rights over the land used for the construction of community libraries. Only Permission to Occupy (PTO) certificates were issued by Tribal Authorities, granting the Department rights of use rather than ownership. As such, the land does not meet the recognition criteria for disclosure in accordance with the Modified Cash Standards (MCS). Upon completion of construction, the buildings along with the associated PTO certificates are transferred to the Department of Public Works, Roads and Infrastructure (DPWRI), the designated custodian of immovable assets in the province, in terms of Section 42 of the Public Finance Management Act (PFMA).

Immovable Tangible Capital Assets under investigation

	Number	Value
Note		R'000
Included in the above total of the immovable tangible capital assets per the asset register that are under investigation:		
Buildings and other fixed structures	8	256
Heritage assets	-	-
Land and subsoil assets	-	-

Assets under Investigation relates to assets which could not be verified. These assets were subsequently reported to Risk Management unit.

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

	2023/24				
	Opening balance	Prior period error	Additions	Disposals	Closing balance
	R'000	R'000	R'000	R'000	R'000
BUILDINGS AND OTHER FIXED STRUCTURES	315,153	(1,311)	74,639	98	388,383
Dwellings	-	-	-	-	-
Non-residential buildings	281,263	(1,311)	73,655	-	353,607
Other fixed structures	33,890	-	984	98	34,776
HERITAGE ASSETS	2,289	-	-	-	2,289
Heritage assets	2,289	-	-	-	2,289
LAND AND SUBSOIL ASSETS	-	-	-	-	-
Land	-	-	-	-	-
Mineral and similar non-regenerative resources	-	-	-	-	-
FINANCE LEASE ASSETS	-	-	-	-	-
Finance lease assets	-	-	-	-	-
TOTAL IMMOVABLE TANGIBLE CAPITAL ASSETS	317,442	(1,311)	74,639	98	390,672

40.1.1. Prior period error

Nature of prior period error	Note	2023/24 R'000
Relating to 2022/23 [affecting the opening balance]		1,311
		1,311
		-
Relating to 2023/24		-
		-
		-
Total prior period errors		1,311

The prior period error relates to expenditure on buildings transferred to the Department of Public Works, Roads and Infrastructure that had been recorded on an accrual basis. This expenditure has been excluded, as it was not part of the contractor's final statement of account.

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40.2. Immovable tangible capital assets: Capital Work-in-progress

CAPITAL WORK-IN-PROGRESS FOR THE YEAR ENDED 31 MARCH 2025

		2024/25			
	<i>Note Annex 7</i>	Opening balance 1 April 2024	Current Year WIP	Ready for use (Assets to the AR) / Contracts terminated	Closing balance 31 March 2025
		R'000	R'000	R'000	R'000
Heritage assets		-	-	-	-
Buildings and other fixed structures		88,087	145,839	38,827	195,099
Land and subsoil assets		-	-	-	-
Total		88,087	145,839	38,827	195,099

Work in Progress relates to expenditure for Infrastructure projects that are still under construction. The expenditure for Work in Progress per the Trial Balance differs from the amount disclosed as WIP on Note 40.2 due to expenditure that utilised through the suspense account amounting to R 8 205 100.20. Expenditure on infrastructure assets, as disclosed in Note 10, amounts to R144,881,555.59. An additional amount of R8,205,100.17 was incurred on the Theatre project, funded through a separate allocation. The total expenditure of R153,086,655.76 has been allocated as follows: R7,247,603.04 relates to directly capitalised expenditure, while R38,827,095.04 represents expenditure on completed projects capitalised from Work in Progress—both amounts disclosed in Note 40. The balance of R145,839,052.72, after deducting the completed library buildings valued at R38,827,095.04 (disclosed in Note 40.2), pertains to infrastructure projects still under construction and is accounted for as Work in Progress. Notably, two libraries—Botshabelo and Vleifontein—were completed during the financial year ending 31 March 2025 and have been included under 'Ready for Use' in the asset register.

Payables not recognised relating to Capital WIP

	<i>Note</i>	2024/25 R'000	2023/24 R'000
<i>Amounts relating to progress certificates received but not paid at year end and therefore not included in capital work-in-progress</i>		105	315
Total		105	315

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

2023/24					
	Opening balance 1 April 2024	Prior period error	Current Year WIP	Ready for use (Assets to the AR) / Contracts terminated	Closing balance 31 March 2025
Note	R'000	R'000	R'000	R'000	R'000
Heritage assets	-	-	-	-	-
Buildings and other fixed structures	80,041	-	78,961	70,915	88,087
Land and subsoil assets	-	-	-	-	-
Total	80,041	-	78,961	70,915	88,087

Work in Progress relates to expenditure for Infrastructure projects that are still under construction.

40.3. Immovable tangible capital assets written off

IMMOVABLE CAPITAL ASSETS WRITTEN OFF FOR THE YEAR ENDED 31 MARCH 2025

2024/25				
Building s and other fixed structur es	Heritage assets	Land and subsoil assets	Finance lease assets	Total
R'000	R'000	R'000	R'000	R'000
Assets written off	-	-	-	-
Total Immovable capital assets written off	-	-	-	-

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

2023/24				
Building s and other fixed structur es	Heritage assets	Land and subsoil assets	Finance lease assets	Total
R'000	R'000	R'000	R'000	R'000
Assets written off	27	-	-	27
Total immovable capital assets written off	27	-	-	27

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40.4. Immovable capital assets (additional information)

	<i>Note</i>	2024/25	2023/24
		Area	Area
	Estimated completion date		
a) Unsurveyed land	<i>Annex 9</i>	-	-
b) Properties deemed vested	<i>Annex 9</i>	-	-
Land parcels		-	-
Facilities		-	-
Schools		-	-
Clinics		-	-
Hospitals		-	-
Office buildings		-	-
Dwellings		-	-
Storage facilities		-	-
Other		-	-
	Duration of use		
c) Facilities on unsurveyed land	<i>Annex 9</i>	-	-
Schools		-	-
Clinics		-	-
Hospitals		-	-
Office buildings		-	-
Dwellings		-	-
Storage facilities		-	-
Other		-	-
	Duration of use		
d) Facilities on right to use land	<i>Annex 9</i>	-	-
Schools		-	-
Clinics		-	-
Hospitals		-	-
Office buildings		-	-
Dwellings		-	-
Storage facilities		-	-
Other		-	-
e) Agreement of custodianship	<i>Annex 9</i>	-	-
Land parcels		-	-
Facilities		-	-
Schools		-	-
Clinics		-	-
Hospitals		-	-
Office buildings		-	-
Dwellings		-	-
Storage facilities		-	-
Other		-	-

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
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41. Principal-agent arrangements

41.1. Department acting as the principal

Note	2024/25 R'000	2023/24 R'000
<i>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</i>	-	
Independent Development Trust (IDT)	-	-
Deunice Trading (Management fee for Mapungubwe Arts festival)	1,528	1,229
Total	1,528	1,229

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. The Department of Public Works, Roads and Infrastructure also assist the department with infrastructure implementation. 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 and service delivery standards. All projects will be implemented upon receipts of: instruction letter to proceed and confirmation of the budget, projects site certificate and permission to occupy and build and management fees calculated in accordance with the National Treasury Instruction of 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 31 March 2021. Paragraph 6 provides for the condition of termination of the SDA. Should the Principal Agent arrangement be terminated the Department shall immediately assume the IDTs rights and obligation in the programme execution, Be liable for the payment of the programme creditor's invoices for services rendered up until the date of the termination, immediately take over the implementation of the project, be liable for the IDT Management fees up and until the date of termination. The department is in a Principal-agent relationship with Deunice Trading CC. The latter was appointed to assist in coordinating the activities relating to the execution and marketing of Mapungubwe Arts Festival. The Service Level Agreement is for a period of three (3) years, Deunice Trading CC, execute any activity strictly by instruction of the Department.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
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41.2. Department acting as the agent

41.2.1. Revenue received for agency activities

	Note	2024/25 R'000	2023/24 R'000
<i>Include a list of the entities for which the department acts as an agent and the amounts received for these agency duties</i>		-	-
SETA Funds		163	237
Total		163	237

For each of the individual principal-agent arrangements of the department, provide a description of the nature, circumstances, significant judgment applied, significant terms and conditions, any significant risks and benefits relating to the arrangements with the agents

In instances where the department has numerous principal-agent arrangements that are similar in nature, circumstances and terms, these can be grouped to provide a summary of the description of the nature, circumstances and terms relating to the similar arrangements.

41.2.2. Reconciliation of funds and disbursements - Current year

	2024/25	
	Total funds received	Expenditure incurred against funds
Category of revenue or expenditure per arrangement	R'000	R'000
	-	-
Total	-	-

Reconciliation of funds and disbursements - Prior year

	2023/24	
	Total funds received	Expenditure incurred against funds
Category of revenue or expenditure per arrangement	R'000	R'000
	-	-
Total	-	-

Provide a narrative description and explanation of assets held or liabilities incurred on behalf of the principal and shown in the department's own financial statements.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2025

41.2.3. Reconciliation of carrying amount of receivables and payables - current year

Receivables

2024/25					
	Opening balance 1 April 2024	Revenue principal is entitled to	Less: Write offs / settlements / waivers	Cash received on behalf of principal	Closing balance 31 March 2025
Name of principal entity	R'000	R'000	R'000	R'000	R'000
	-	-	-	-	-

Payables

2023/24				
	Opening balance 1 April 2023	Expenses incurred on behalf of the principal	Cash paid on behalf of the principal	Closing balance 31 March 2024
Name of principal entity	R'000	R'000	R'000	R'000
	-	-	-	-
Total	-	-	-	-

Include discussion here where deemed relevant.

Reconciliation of carrying amount of receivables and payables - prior year

Receivables

2023/24					
	Opening balance 1 April 2023	Revenue principal is entitled to	Less: Write offs / settlements / waivers	Cash received on behalf of principal	Closing balance 31 March 2024
Name of principal entity	R'000	R'000	R'000	R'000	R'000
	-	-	-	-	-
Total	-	-	-	-	-

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2025

Payables

Name of principal entity	2023/24			
	Opening balance 1 April 2023	Expenses incurred on behalf of the principal	Cash paid on behalf of the principal	Closing balance 31 March 2024
	R'000	R'000	R'000	R'000
	-	-	-	-
Total	-	-	-	-

Include discussion here where deemed relevant.

42. Changes in accounting estimates and Changes in accounting policies**42.1. 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	Value derived using the amended estimate	R-value impact of change in estimate
	R'000	R'000	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

--

	Value derived using the original estimate	Value derived using the amended estimate	R-value impact of change in estimate
	R'000	R'000	R'000

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2025

Accounting estimate change 2: 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

Provide a description of the estimated impact on future periods.

Value derived using the original estimate	Value derived using the amended estimate	R-value impact of change in estimate
R'000	R'000	R'000

Accounting estimate change 3: 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

42.2. Changes in accounting policies

		2023/24				
Nature of change in accounting policy	Note	Opening balance before the change (1 Apr 2023)	Adjustment of opening balance	Restated opening balance after the change (1 Apr 2023)	Adjustment for 2023/24	Restated closing balance (31 Mar 2024)
		R'000	R'000	R'000	R'000	R'000
Finance lease assets						
Movable Tangible Capital Assets	38	-	2,329	2,329	-	2,329
Intangible Capital Assets	39	-	-	-	-	-
Immovable Tangible Capital Assets	40	-	-	-	-	-
Minor Assets	38					

Included in the opening balances for 2023/24 and 2024/25 is a change in accounting policy made in terms of the MCS requirements whereby assets under finance leases are recorded by a department at the commencement of the lease term rather than at the end of the lease term. The change in accounting policy is applied retrospectively.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2025

43. Prior period errors

43.1. Correction of prior period errors

		2023/24		
		Amount bef error correction	Prior period error	Restated
Note		R'000	R'000	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		-	-	-

Provide a description of the nature of the prior period error as well as why the correction was required.

		2023/24		
		Amount bef error correction	Prior period error	Restated
Note		R'000	R'000	R'000
Expenditure: (E.g. Compensation of employees, Goods and services, Tangible capital assets, etc.)		-	-	-
Line item 1 affected by the change		-	-	-
Line item 2 affected by the change		-	-	-
Line item 3 affected by the change		-	-	-
Net effect		-	-	-

		2023/24		
		Amount bef error correction	Prior period error	Restated
Note		R'000	R'000	R'000
Assets: (E.g. Receivables, Investments, Accrued departmental revenue, Movable tangible capital assets, etc.)				
BUILDINGS AND OTHER FIXED STRUCTURES: Non Residential Buil (40.1)		281,263	(1,311)	279,952
BUILDINGS AND OTHER FIXED STRUCTURES: Non Residential Buil (40.1)		47,662	(10)	47,652
Net effect		328,925	(1,321)	327,604

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2025

The prior period error relates to expenditure on buildings transferred to the Department of Public Works, Roads and Infrastructure that had been recorded on an accrual basis. This expenditure has been excluded, as it was not part of the contractor's final statement of account. The prior period error on Computer Equipment is as a result of the adjustment made for an asset that was disposed and erroneously re-instated.

		2023/24		
	Note	Amount bef error correction	Prior period error	Restated
		R'000	R'000	R'000
Liabilities: (E.g. Payables current, Voted funds to be surrendered, Commitments, Provisions, etc.)		-	-	-
Line item 1 affected by the change		-	-	-
Line item 2 affected by the change		-	-	-
Line item 3 affected by the change		-	-	-
Net effect		-	-	-

Provide a description of the nature of the prior period error as well as why the correction was required.

		2023/24		
	Note	Amount bef error correction	Prior period error	Restated
		R'000	R'000	R'000
Other: (E.g. Unauthorised expenditure, Irregular expenditure, Fruitless and wasteful expenditure, 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 2025

44. Transfer of functions and mergers

44.1. Transfer of functions

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

44.1.1. Statement of Financial Position

	Balance before transfer date	Functions (transferred) / received	Functions (transferred) / received	Functions (transferred) / received	Balance after transfer date
		Dept name (Specify)	Dept name (Specify)	Dept name (Specify)	
Note	R'000	R'000	R'000	R'000	R'000

ASSETS**Current Assets**

Cash and cash equivalents

Other financial assets

Prepayments and advances

Receivables

Loans

Voted funds receivable

Statutory Appropriation receivable

Aid assistance prepayments

Aid assistance receivable

-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2025**Non-Current Assets**

Investments	-	-	-	-	-
Prepayments and advances	-	-	-	-	-
Receivables	-	-	-	-	-
Loans	-	-	-	-	-
Other financial assets	-	-	-	-	-

TOTAL ASSETS

-	-	-	-	-
---	---	---	---	---

LIABILITIES**Current liabilities**

Voted funds to be surrendered to the Revenue Fund	-	-	-	-	-
Statutory Appropriation 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	-	-	-	-	-
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NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2025

TOTAL LIABILITIES

-	-	-	-	-
---	---	---	---	---

NET ASSETS

-	-	-	-	-
---	---	---	---	---

44.1.2. Notes

	Balance before transfer date	Functions (transferred) / received	Functions (transferred) / received	Functions (transferred) / received	Balance after transfer date
		Dept name (Specify)	Dept name (Specify)	Dept name (Specify)	
	R'000	R'000	R'000	R'000	R'000
Contingent liabilities	-	-	-	-	-
Contingent assets	-	-	-	-	-
Capital commitments	-	-	-	-	-
Accruals	-	-	-	-	-
Payables not recognised	-	-	-	-	-
Employee benefits	-	-	-	-	-
Lease commitments - Operating leases	-	-	-	-	-
Lease commitments - Finance leases	-	-	-	-	-
Lease commitments - Operating lease revenue	-	-	-	-	-
Accrued departmental revenue	-	-	-	-	-

Note

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2025

Impairment	-	-	-	-	-
Provisions	-	-	-	-	-
Movable tangible capital assets	-	-	-	-	-
Immovable tangible capital assets	-	-	-	-	-
Intangible capital assets	-	-	-	-	-

44.2. Mergers

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

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2025

44.2.1. Statement of Financial Position

	Balance before merger date	Balance before merger date	Balance before merger date	Balance before merger date	Balance after transfer date
	Combining Dept (Specify)	Combining Dept (Specify)	Combining Dept (Specify)	Combining Dept (Specify)	Combined Dept (Specify)
Note	R'000	R'000	R'000	R'000	R'000
ASSETS					
Current Assets	-	-	-	-	-
Cash and cash equivalents	-	-	-	-	-
Other financial assets	-	-	-	-	-
Prepayments and advances	-	-	-	-	-
Receivables	-	-	-	-	-
Loans	-	-	-	-	-
Voted funds receivable	-	-	-	-	-
Statutory Appropriation receivable	-	-	-	-	-
Aid assistance prepayments	-	-	-	-	-
Aid assistance receivable	-	-	-	-	-
Non-Current Assets					
Investments	-	-	-	-	-
Prepayments and advances	-	-	-	-	-
Receivables	-	-	-	-	-
Loans	-	-	-	-	-

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2025

Other financial assets	-	-	-	-	-
TOTAL ASSETS	-	-	-	-	-
LIABILITIES					
Current liabilities					
Voted funds to be surrendered to the Revenue Fund	-	-	-	-	-
Statutory Appropriation 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 2025

44.2.2. Notes

	Balance before merger date	Balance before merger date	Balance before merger date	Balance before merger date	Balance after transfer date
	Combining Dept (Specify)	Combining Dept (Specify)	Combining Dept (Specify)	Combining Dept (Specify)	Combined Dept (Specify)
Note	R'000	R'000	R'000	R'000	R'000
Contingent liabilities	-	-	-	-	-
Contingent assets	-	-	-	-	-
Capital commitments	-	-	-	-	-
Accruals	-	-	-	-	-
Payables not recognised	-	-	-	-	-
Employee benefits	-	-	-	-	-
Lease commitments - Operating leases	-	-	-	-	-
Lease commitments - Finance leases	-	-	-	-	-
Lease commitments - Operating lease revenue	-	-	-	-	-
Accrued departmental revenue	-	-	-	-	-
Impairment	-	-	-	-	-
Provisions	-	-	-	-	-
Movable tangible capital assets	-	-	-	-	-
Immovable tangible capital assets	-	-	-	-	-
Intangible capital assets	-	-	-	-	-

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2025

45. Statement of conditional grants received

Name of grant	2024/25									2023/24	
	GRANT ALLOCATION					SPENT					
	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- / (Overspe-nding)	% of available funds spent by depart-ment	Division of Revenue Act / Provincial grants	Amount spent by depart-ment
	R'000	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000	R'000
EPWP Intergrated grant for Prov	2,049				2,049	2,049	2,013	36	98.2%	1,769	1,769
Community Library Services Grant	157,664	11,305			168,969	168,969	165,854	3,115	98.2%	166,685	154,472
Mass Participation and Sport Dev Grant	70,488				70,488	70,488	69,079	1,409	98.0%	61,396	61,386
EPWP Social Sector Grant	873				873	873	872	1	99.9%		
TOTAL	231,074	11,305			242,379	242,379	237,818	4,561	-	229,850	217,627

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 2025

46. Statement of conditional grants paid to the provinces

Name of Province / Grant	2024/25											2023/24	
	GRANT ALLOCATION				TRANSFER			SPENT					
	Division of Revenue Act / Provinci al grants	Roll overs	Adjust- ments	Total Available	Actual transfer	Funds withheld	Realloca tions by National Treasury or National depart- ment	Amount received by depart- ment	Amount spent by depart- ment	Unspent funds	% of available funds spent by depart- ment	Division of Revenue Act / Provinci al grants	Actual transfer s
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000	R'000	%	R'000	R'000
Summary by province	-	-	-	-	-	-	-	-	-	-	-	-	-
Eastern Cape	-	-	-	-	-	-	-	-	-	-	-	-	-
Free State	-	-	-	-	-	-	-	-	-	-	-	-	-
Gauteng	-	-	-	-	-	-	-	-	-	-	-	-	-
Kwazulu-Natal	-	-	-	-	-	-	-	-	-	-	-	-	-
Limpopo	-	-	-	-	-	-	-	-	-	-	-	-	-
Mpumalanga	-	-	-	-	-	-	-	-	-	-	-	-	-
Northern Cape	-	-	-	-	-	-	-	-	-	-	-	-	-
North West	-	-	-	-	-	-	-	-	-	-	-	-	-
Western Cape	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-	-	-	-	-	-	-
Summary by grant													

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2025

TOTAL	-	-	-	-	-	-	-	-	-	-	-	-	-
1. [Grant name]	-	-	-	-	-	-	-	-	-	-	-	-	-
Eastern Cape	-	-	-	-	-	-	-	-	-	-	-	-	-
Free State	-	-	-	-	-	-	-	-	-	-	-	-	-
Gauteng	-	-	-	-	-	-	-	-	-	-	-	-	-
Kwazulu-Natal	-	-	-	-	-	-	-	-	-	-	-	-	-
Limpopo	-	-	-	-	-	-	-	-	-	-	-	-	-
Mpumalanga	-	-	-	-	-	-	-	-	-	-	-	-	-
Northern Cape	-	-	-	-	-	-	-	-	-	-	-	-	-
North West	-	-	-	-	-	-	-	-	-	-	-	-	-
Western Cape	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-	-	-	-	-	-	-
2. [Grant name]	-	-	-	-	-	-	-	-	-	-	-	-	-
Eastern Cape	-	-	-	-	-	-	-	-	-	-	-	-	-
Free State	-	-	-	-	-	-	-	-	-	-	-	-	-
Gauteng	-	-	-	-	-	-	-	-	-	-	-	-	-
Kwazulu-Natal	-	-	-	-	-	-	-	-	-	-	-	-	-
Limpopo	-	-	-	-	-	-	-	-	-	-	-	-	-
Mpumalanga	-	-	-	-	-	-	-	-	-	-	-	-	-
Northern Cape	-	-	-	-	-	-	-	-	-	-	-	-	-
North West	-	-	-	-	-	-	-	-	-	-	-	-	-
Western Cape	-	-	-	-	-	-	-	-	-	-	-	-	-

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2025

TOTAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3. [Grant name]	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Eastern Cape	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Free State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gauteng	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Kwazulu-Natal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Limpopo														
Mpumalanga														
Northern Cape														
North West														
Western Cape														
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.

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

Include discussion here where deemed relevant.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2025

National Department surrender of unspent conditional grant not approved for rollover

Name of Province	Related to conditional grants schedule of 2023/24			
	Amount not approved for roll overs	Amount received	Amount surrendered to National Revenue Fund	Amount still due
	R'000	R'000	R'000	R'000
TOTAL	-	-	-	-

Include discussion here where deemed relevant.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2025

47. Statement of conditional grants and other transfers paid to municipalities

Name of municipality	2024/25							2023/24	
	GRANT ALLOCATION				TRANSFER			DORA and other transfers	Actual transfer
	DORA and other transfers	Roll overs	Adjustments	Total Available	Actual transfer	Funds withheld	Reallocations by National Treasury / National Department		
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Polokwane munic rates and taxes					622				365
Polokwane munic vehicle licence	-	-	-	-	35	-	-	-	33
	-	-	-	--	-	-	-	-	-
TOTAL					657				698

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 2025

48. 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.

49. Natural disaster or relief expenditure

	<i>Note</i>	2024/25 R'000	2023/24 R'000
Compensation of employees			
Goods and services			
Transfers and subsidies			
Expenditure for capital assets			
Other			
Total	<i>Annex 11</i>		

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2025

ANNEXURE 1A**STATEMENT OF CONDITIONAL GRANTS AND OTHER TRANSFERS PAID TO MUNICIPALITIES**

Name of Municipality	2024/25											2023/24	
	GRANT ALLOCATION				TRANSFER			SPENT					
	DoRA and Other transfers	Roll overs	Adjustments	Total Available	Actual transfer	Funds withheld	Re-allocation by National Treasury or National department	Amount received by municipality	Amount spent by municipality	Unspent funds	% of available funds spent by municipality	DORA and other transfers	Actual transfers
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000	R'000	%	R'000	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.

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

**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2025**

ANNEXURE 1B**STATEMENT OF TRANSFERS TO DEPARTMENTAL AGENCIES AND ACCOUNTS**

Departmental Agency or Account	2024/25						2023/24	
	TRANSFER ALLOCATION				TRANSFER			
	Adjusted Budget	Roll overs	Adjustm ents	Total Available	Actual transfer	% of availabl e funds transfer red	Final Budget	Actual transfer
	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
TOTAL								

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS
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ANNEXURE 1C**STATEMENT OF TRANSFERS TO HIGHER EDUCATION INSTITUTIONS**

Higher Education Institution	2024/25							2023/24	
	TRANSFER ALLOCATION				TRANSFER				
	Adjusted Budget	Roll overs	Adjust ments	Total Availa ble	Actual transfer	Amoun t not transfe rred	% of availab le funds transfe rred	Final Budget	Actual transfer
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
TOTAL									

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2025

ANNEXURE 1D

STATEMENT OF TRANSFERS/SUBSIDIES TO PUBLIC CORPORATIONS AND PRIVATE ENTERPRISES

Name of public corporation / private enterprise	2024/25								2023/24	
	GRANT ALLOCATION				EXPENDITURE					
	Adjusted Budget	Roll overs	Adjustments	Total Available	Actual transfer	% of Available funds transferred	Capital	Current	Final Budget	Actual transfer
	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000	R'000	R'000
Public Corporations										
Transfers										
Total										
Subsidies										
Total										
Private Enterprises										
Transfers										
Total										
Subsidies										
Total										
TOTAL										

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2025

ANNEXURE 1E**STATEMENT OF TRANSFERS TO FOREIGN GOVERNMENT AND INTERNATIONAL ORGANISATIONS**

Foreign government / International organisation	20YY/ZZ						20XX/YY	
	TRANSFER ALLOCATION				EXPENDITURE			
	Adjuste d Budget	Roll overs	Adjust ments	Total Availab le	Actual transfer	% of available funds transferr ed	Final Budget	Actual transfer
	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Transfers								
Total								
Subsidies								
Total								
TOTAL								

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2025

ANNEXURE 1F**STATEMENT OF TRANSFERS TO NON-PROFIT INSTITUTIONS**

Non-profit institutions	2024/25						2023/24	
	TRANSFER ALLOCATION				EXPENDITURE			
	Adjusted Budget	Roll overs	Adjustments	Total Available	Actual transfer	% of available funds transferred	Final Budget	Actual transfer
	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Transfers								
Geographical Names comm	1 100	-	-	1 100	1 100	100,0%	1 000	1 000
Moral Regenerations movement	-	-	-	-	-	-	250	250
Limpopo Sport Academy	7 444	-	-	7 444	7 444	100,0%	6 526	6 526
Limpopo Sport Federations	2 510	-	-	2 510	2 510	100,0%	2 351	2 351
LIHRA	1 100	-	-	1 100	1 100	100,0%	1 000	1 000
Arts and Culture Council	1 100	-	1 200	2 300	2 300	100,0%	1 000	1 000
Library Board	300	-	-	300	300	100,0%	200	200
Library for the Blind	1 000	-	-	1 000	1 000	100,0%	600	600
Archives Council	300	-	-	300	300	100,0%	250	250
Provincial Language Committee	700	-	-	700	700	100,0%	-	-
Total	15 554	-	1 200	16 754	16 754	-	13 177	13 177
Subsidies								
Total								
TOTAL	15,554	-	1,200	16,754	16,754	-	13,177	13,177

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2025

ANNEXURE 1G**STATEMENT OF TRANSFERS TO HOUSEHOLDS**

	2024/25						2023/24	
	TRANSFER ALLOCATION				EXPENDITURE			
	Adjusted Budget	Roll overs	Adjustments	Total Available	Actual transfer	% of available funds transferred	Final Budget	Actual transfer
	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Household								
Transfers								
Injury on Duty								1
Leave Gratuity	-	-	-	-	1,715	-	-	919
	-	-	-	-	-	-	-	
Total	-	-	-	-	1,715	-	-	920
Subsidies								
Total	-	-	-	-	-	-	-	-
TOTAL	-	-	-	-	1,715	-	-	920

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2025

ANNEXURE 1H

STATEMENT OF GIFTS, DONATIONS AND SPONSORSHIPS RECEIVED

		2024/25	2023/24
Name of organisation	Nature of gift, donation or sponsorship	R'000	R'000
<u>Received in cash</u>			
Gifts			
		-	-
Total gifts		-	-
Donations		-	-
Sponsorships			
		-	-
Total sponsorships		-	-
		-	-
Subtotal - received in cash		-	-
<u>Received in kind</u>			
Gifts			
Total gifts			
Donations			
National Department of Sport,Arts and Culture (NLSA)	Library books		25
National department of Sport, arts and Culture	Library books		35
Limpopo Premier	Library books		126
National Library of South Africa	Library books		10
Total donations			196
Sponsorships			
Total sponsorships			
Subtotal – received in kind			196
TOTAL GIFTS, DONATIONS AND SPONSORSHIPS RECEIVED			196

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2025

ANNEXURE 1I
STATEMENT OF AID ASSISTANCE RECEIVED

Name of donor	Purpose	Opening balance	Revenue	Expenditure	Paid back on / by 31 March	Closing balance
		R'000	R'000	R'000	R'000	R'000
Aid assistance received in cash		-	-	-	-	-
Subtotal		-	-	-	-	-
Aid assistance received in kind						
Subtotal		-	-	-	-	-
TOTAL AID ASSISTANCE RECEIVED		-	-	-	-	-

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2025

ANNEXURE 1J**STATEMENT OF GIFTS, DONATIONS AND SPONSORSHIPS MADE**

Nature of gift, donation or sponsorship	2024/25	2023/24
<i>(Group major categories but list material items including name of organisation)</i>	R'000	R'000
Made in kind	-	-
Gifts		
Total gifts	-	-
Donations		
Limpopo Department of Basic Education (ICT Equipment)	-	224
Total donations	-	-
Sponsorships		
Total sponsorships		
TOTAL GIFTS, DONATIONS AND SPONSORSHIPS MADE IN KIND	-	224

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2025ANNEXURE 1K
STATEMENT OF ACTUAL MONTHLY EXPENDITURE PER GRANT

Grant Type	Apr 2024	May 2024	Jun 2024	Jul 2024	Aug 2024	Sept 2024	Oct 2024	Nov 2024	Dec 2024	Jan 2025	Feb 2025	Mar 2025	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 Intergrated grant for Prov	142	121	159	168	-	253	307	184	161	175	168	175	2,013
Community Library Services Grant	10,703	19,254	9,570	12,176	8,650	18,299	11,106	14,544	16,082	10,196	12,688	22,586	165,854
Mass Participation and Sport Dev Grant	1,938	6,899	2,079	6,083	4,430	13,847	11,003	5,674	3,266	1,524	723	11,613	69,079
EPWP Social Sector Grant	-	-	-	-	-	73	142	120	127	118	122	170	872
TOTAL	12,783	26,274	11,808	18,427	13,080	32,472	22,558	20,522	19,636	12,013	13,701	34,544	237,818

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2025

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 spent
	R'000	R'000	R'000	R'000	R'000
TOTAL	-	-	-	-	-

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2025

ANNEXURE 2A
STATEMENT OF INVESTMENTS IN AND AMOUNTS OWING BY/TO NATIONAL/PROVINCIAL
PUBLIC ENTITIES

Name of public entity	State Entities' PFMA Schedule type (state year end if not 31 March)			Number of shares held		Cost of investments		Net asset value of investments		Profit/(Loss) for the year		Losses guaranteed
				R'000		R'000		R'000		R'000		
				2024/25	2023/24	2024/25	2023/24	2024/25	2023/24	2024/25	2023/24	Yes/No
National / Provincial Public entity		% Held 2024/25	% Held 2023/24									
Subtotal												
Other												
Subtotal												
TOTAL												

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2025

ANNEXURE 2B
STATEMENT OF INVESTMENTS IN AND AMOUNTS OWING BY/TO ENTITIES (CONTINUED)

Name of entity	Nature of business	Cost of investments		Net Asset value of investments		Amounts owing to entities		Amounts owing by entities	
		R'000		R'000		R'000		R'000	
		2024/25	2023/24	2024/25	2023/24	2024/25	2023/24	2024/25	2023/24
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 2025

ANNEXURE 3A**STATEMENT OF FINANCIAL GUARANTEES ISSUED AS AT 31 MARCH 2025 - LOCAL**

Guarantor institution	Guarantee in respect of	Original guaranteed capital amount	Opening balance 1 April 2024	Guarantees draw downs during the year	Guarantees repayments/ cancelled/ reduced during the year	Revaluation due to foreign currency movements	Closing balance 31 March 2025	Revaluations due to inflation rate movements	Accrued guaranteed interest for year ended 31 March 2025
		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 2025

ANNEXURE 3A (Continued)**STATEMENT OF FINANCIAL GUARANTEES ISSUED AS AT 31 MARCH 2023/24 - FOREIGN**

Guarantor institution	Guarantee in respect of	Original guaranteed capital amount	Opening balance 1 April 2025	Guarantees draw downs during the year	Guarantees repayments/ cancelled/ reduced during the year	Revaluation due to foreign currency movements	Closing balance 31 March 2023/24	Revaluation due to inflation rate movements	Accrued guaranteed interest for year ended 31 March 2023/24
		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 2025

ANNEXURE 3B**STATEMENT OF CONTINGENT LIABILITIES AS AT 31 MARCH 2025**

Nature of liability	Opening balance 1 April 2024	Liabilities incurred during the year	Liabilities paid / cancelled / reduced during the year	Liabilities recoverable (Provide details hereunder)	Closing balance 31 March 2025
	R'000	R'000	R'000	R'000	R'000
Claims against the department					
Mphosha Security Services- Alleged Breach of contract	285	17	-	-	302
Daily Double 205 CC - Alleged Breach of Contract	3,651	294	-	-	3,945
Adelaide Nkoane for Boot camp	100	10	-	-	110
Subtotal					
Environmental liability					
Subtotal	4,036	321	-	-	4,357
Other					
Subtotal					
TOTAL	4,036	321	-	-	4,357

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2025

ANNEXURE 3B (continued)

Nature of liabilities recoverable	Details of liability and recoverability	Opening balance 1 April 2024	Movement during the year	Closing balance 31 March 2025
		R'000	R'000	R'000
TOTAL		-	-	-

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2025

ANNEXURE 4
CLAIMS RECOVERABLE

Governme nt entity	Confirmed balance outstanding		Unconfirmed balance outstanding		Total		Cash-in-transit at year end 2024/25 *	
							Receip t date up to six (6) workin g days after year end	Amou nt
	31/03/2023/ 24	31/03/202 5	31/03/2023/ 24	31/03/202 5	31/03/2023/ 24	31/03/202 5		
	R'000	R'000	R'000	R'000	R'000	R'000		R'000
Departmen t								
Subtotal								
Other Governme nt Entities								
Subtotal								
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 2025ANNEXURE 5
INTERGOVERNMENT PAYABLES

GOVERNMENT ENTITY	Confirmed balance outstanding		Unconfirmed balance outstanding		Total		Cash-in-transit at year end 2024/25*	
							Payment date up to six (6) working days after year end	
	31/03/2025	31/03/2024	31/03/2025	31/03/2024	31/03/2025	31/03/2024		Amount
	R'000	R'000	R'000	R'000	R'000	R'000		R'000
DEPARTMENTS								
Current								
Dept of Water and Sanitation	-	-	-	56	-	56	-	-
Department of Agriculture and Rural Development	73	-	-	-	73	-	-	-
Subtotal	73			56	73	56		
Non-current								
Subtotal	-	-	-	-	-	-	-	-
Total Departments	73	-	-	56	73	56	-	-

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS
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**OTHER GOVERNMENT
ENTITIES**

Current

Subtotal

Non-current

Subtotal

**Total Other Government
Entities**

**TOTAL INTERGOVERNMENT
PAYABLES**

	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	73	-	56	73	56	-	-	-

* 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 2025

ANNEXURE 6
INVENTORIES

	Insert major category of inventory	Insert major category of inventory	Insert major category of inventory	Insert major category of inventory	Total
Inventories for the year ended 31 March 2025	R'000	R'000	R'000	R'000	R'000
Opening balance	453	-	-	105	558
Add/(Less): Adjustments to prior year balances		-	-		-
Add: Additions/Purchases - Cash	13,372	-	-	11,672	25,044
Add: Additions - Non-cash		-	-		-
(Less): Disposals		-	-		-
(Less): Issues	(12,330)	-	-	(9,985)	(22,315)
Add/(Less): Received current, not paid; (Paid current year, received prior year)	-	-	-	-	-
Add/(Less): Adjustments	-	-	-	-	-
Closing balance	1,495	-	-	1,792	3,287

Include discussion here where deemed relevant.

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2025

	Insert major category of inventory	Insert major category of inventory	Insert major category of inventory	Insert major category of inventory	Total
Inventories for the year ended 31 March 2024	R'000	R'000	R'000	R'000	R'000
Opening balance	47	-	-	1,012	1,059
Add/(Less: Adjustments to prior year balances	-				-
Add: Additions/Purchases - Cash	12,802	307	-	7,282	20,391
Add: Additions - Non-cash	-	-	-		-
(Less): Disposals	-	-	-		-
(Less): Issues	(12,396)	(307)	-	(8,189)	(20,892)
Add/(Less): Received current, not paid; (Paid current year, received prior year)	-	-	-	-	-
Add/(Less): Adjustments	-	-	-	-	-
Closing balance	453	-	-	105	558

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2025

ANNEXURE 7**MOVEMENT IN CAPITAL WORK IN PROGRESS****Movement in capital work in progress for the year ended 31 March 2025**

	Opening balance	Current year CWIP	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	88,087	145,839	38,827	195,099
Dwellings	-	-	-	-
Non-residential buildings	88,087	145,839	38,827	195,099
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, trademarks	-	-	-	-

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2025

**RECIPES, FORMULAE, PROTOTYPES, DESIGNS,
MODELS**

	-	-	-	-
Recipes, formulae, prototypes, designs, models	-	-	-	-

SERVICES AND OPERATING RIGHTS

Services and operating rights	-	-	-	-
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TOTAL

88,087	145,839	38,827	195,099
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Work in Progress relates to expenditure for Infrastructure projects that are still under construction. Two libraries namely Botshabelo and Vleifontein which were completed during the financial year ending 31 March 2025 as disclosed above under Ready for use (Asset register).

Movement in capital work in progress for the year ended 31 March 2024

	Opening balance	Prior period error	Current year CWIP	Ready for use (Asset Register) / Contract terminated	Closing balance
	R'000	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	80,041		78,961	70,915	88,087
Dwellings	-	-	-	-	-
Non-residential buildings	80,041		78,961	70,915	88,087
Other fixed structures	-	-	-	-	-

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS
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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, trademarks	-	-	-	-	-
---	---	---	---	---	---

RECIPES, FORMULAE, PROTOTYPES, DESIGNS, MODELS

Recipes, formulae, prototypes, designs, models	-	-	-	-	-
--	---	---	---	---	---

SERVICES AND OPERATING RIGHTS

Services and operating rights	-	-	-	-	-
-------------------------------	---	---	---	---	---

TOTAL

80,041	-	78,961	70,915	88,087
---------------	----------	---------------	---------------	---------------

Work in Progress relates to expenditure for Infrastructure projects that are still under construction.

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2025

ANNEXURE 8A**INTERENTITY ADVANCES PAID (Note 13)**

ENTITY	Confirmed balance outstanding		Unconfirmed balance outstanding		TOTAL	
	31/3/2025	31/3/2025	31/3/2025	31/03/20YY	31/3/2025	31/3/2025
	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
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ANNEXURE 8B**INTERENTITY ADVANCES RECEIVED (Note 21 AND Note 22)**

ENTITY	Confirmed balance outstanding		Unconfirmed balance outstanding		TOTAL	
	31/3/2025	31/03/2024	31/3/2025	31/03/2024	31/3/2025	31/03/2024
	R'000	R'000	R'000	R'000	R'000	R'000
NATIONAL DEPARTMENTS						
Current						
National Dept. Of Sport and Recreation		8,208				8,208
Subtotal		8,208				8,208
Non-current						
Subtotal						
PROVINCIAL DEPARTMENTS						
Current						
Subtotal						
Non-current						
Subtotal						
PUBLIC ENTITIES						
Current						
Subtotal						
Non-current						

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS
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Subtotal		
OTHER ENTITIES		
Current		
Subtotal		
Non-current		
Subtotal		
TOTAL	8,208	8,208
Current	8,208	8,208
Non-current		

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2025

ADDITIONAL INFORMATION ON IMMOVABLE ASSETS

The detail for note 40.4 may be included in this annexure.

Wording to suit their specific circumstances to comply with Chapter 11 on *Capital Assets: Appendix A* can be inserted here.

In addition to the detail for note 40.4 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 2025

ANNEXURE 10

DEPARTMENT OF HUMAN SETTLEMENTS HOUSING RELATED EXPENDITURE
CLASSIFICATION

	Note	2024/25 R'000	2023/24 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	2024/25 R'000	2023/24 R'000
Buildings and other fixed structures			
Heritage assets			
Machinery and equipment			
Specialised military assets			
Land and subsoil assets			
Biological assets			
Intangible assets			
Total			

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS
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ANNEXURE 11
NATURAL DISASTER OR RELIEF EXPENDITURE
Per quarter and in total

Expenditure per economic classification	2024/25					2023/24
	Q1	Q2	Q3	Q4	Total	Total
	R'000	R'000	R'000	R'000	R'000	R'000
Compensation of employees						
Goods and services						
List all applicable SCOA level 4 items						
Transfers and subsidies						
List all applicable SCOA level 4 items						
Expenditure for capital assets						
List all applicable SCOA level 4 items						
Other expenditure not listed above						
List all applicable SCOA level 4 items						
TOTAL NATURAL DISASTER OR RELIEF EXPENDITURE						

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS
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ANNEXURE 12
ANALYSIS OF PREPAYMENTS AND ADVANCES (NOTES 4.2.1 AND 13.1 to 13.4)

Name of Entity	Sector of the entity	Description of the item paid for	Classification category	Total Contract Value	Balance outstanding as at 31 March 2025	Total amount prepaid /advanced in the current year	Less: goods, services or capital assets received in the current year	Add/Less: Other	Balance outstanding as at 31 March 2024
				R'000	R'000	R'000	R'000	R'000	R'000
Prepayments									
Total prepayments									
Advances									
Total advances									
TOTAL PREPAYMENT S AND ADVANCES									

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