



sport, arts & culture

Department:
Sport, Arts and Culture
NORTHERN CAPE



ANNUAL REPORT
2024/2025 FINANCIAL YEAR

DEPARTMENT OF SPORT, ARTS AND CULTURE



PROVINCE OF NORTHERN CAPE VOTE NO. 7

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 South Africa
APP	Annual Performance Plan
COSAFA	Council of Southern Africa Football Associations
DOE	Department of Education
DORA	Division of Revenue Act
DPSA	Department of Public Service Administration
DRPW	Department of Roads and Public Works
DSAC	Department of Sport Arts and Culture
EHW	Employee Health and Wellness
EPWP	Expanded Public Works Programme
HOD	Head of Department
HRA	Human Resource Administration
HRM	Human Resource Management
MEC	Member of Executive Council
MOU	Memorandum of Understanding
MTDP	Medium Term Development Plan
MTSF	Medium Term Strategic Framework
NCOP	National Council of Provinces
NCPL	Northern Cape Provincial Legislature
SATMA	South African Traditional Music Awards
SCM	Supply Chain Management
SMME	Small, Medium and Micro Enterprises
TID	Technical Indicator Description
UNESCO	The United Nations Educational, Scientific and Cultural Organization

3. FOREWORD BY THE MEC



Name: Mr. Mangaliso Matika

Title: MEC for Department of Sport, Arts and Culture

It is with great honour and a sense of collective achievement that I present the Annual Report for the Department of Sport, Arts and Culture for the 2024/2025 financial year. This report reflects not only our Department's performance over the past year but also marks the culmination of the 2019–2024 Medium Term Strategic Framework (MTSF), which has served as a guiding compass throughout this term of government.

One of the most notable achievements in the year under review is the Department's attainment of a **clean audit outcome** for the 2024/2025 financial year. This underscores our unwavering commitment to sound financial management, compliance, and good governance—even in the face of considerable operational constraints.

Achieving this milestone was no small feat. It came despite several systemic and sectoral challenges, including:

- The Department's **shrinking equitable share**, which continues to fall short of addressing the full scope of our growing mandate—particularly in the face of decreasing Conditional Grant allocations.
- The **prioritisation of infrastructure projects** under the National Priorities Development (NPD), often at the expense of key mandate programmes such as **social cohesion and nation building**, which are vital to the transformation agenda.
- **Ongoing financial and human resource constraints**, which continue to place immense pressure on programme execution and operational stability.
- The **lack of dedicated funding for Occupational Health and Wellness**, which remains a concern for staff well-being and overall workforce productivity.
- The **discontinuation of the Youth Camp project**, which was a significant blow to our objectives on social cohesion and nation building. This platform had been instrumental for engaging youth in social dialogue, flag hoisting ceremonies, and discussions on national pride and the meaning of our national symbols.

Despite these constraints, the Department has made considerable progress in advancing MTSF priorities, with focused efforts on fostering social transformation, building cohesive communities, and unlocking economic potential in the sport, arts and culture sectors.

Key Achievements

- The successful rollout of **community sport development programmes**, focusing on talent identification and nurturing emerging athletes in rural and township areas.
- Strategic investment in the **creative arts sector** through funding support and capacity building, which benefited local artists, cultural practitioners, and heritage projects.
- Strengthened partnerships with **community-based organisations and educational institutions** to deepen the impact of cultural preservation and promote national identity.
- Maintained a strong commitment to financial accountability by ensuring **payment of service providers within 30 days**, in line with government's financial management regulations.

These achievements reflect the Department's continued dedication to its vision of a vibrant, inclusive, and socially cohesive society. DSAC remains committed to strengthening partnerships, innovating service delivery, and investing in programmes that uplift communities and celebrate the rich cultural and sporting heritage of our province.

Persistent Challenges

While we celebrate our successes, we must also confront the challenges that persist, including:

- **Budgetary constraints** that impact the pace and scale of programme implementation.
- **Delays in infrastructure projects** due to procurement inefficiencies and contractor performance issues.
- **Limited resources** to meet the increasing demand for quality services—especially in previously neglected communities.
- **Widening socio-economic disparities**, which continue to affect access and participation in the sector.

These challenges highlight the continued need for **strategic innovation**, improved **intergovernmental coordination**, and a commitment to operational excellence across all our units.

Strategic Focus: Medium to Long Term

Looking ahead, the Department will maintain a sharp focus on the following strategic imperatives:

- **Broadening access** to sport, arts, and cultural opportunities in under-resourced and rural communities.
- **Stimulating the creative economy** by supporting initiatives that drive job creation, innovation, and cultural entrepreneurship.
- **Sustained investment in infrastructure development and maintenance**, ensuring long-term growth and inclusivity.
- **Promoting social cohesion and nation building** through integrated, transformative programming that reflects and celebrates our diverse heritage.

These focus areas are aligned with the new Medium Term Strategic Framework and will contribute meaningfully to the broader objectives of the **National Development Plan** and our **provincial strategic goals**.

Acknowledgements

I wish to extend my sincere gratitude to the **Head of Department**, the senior management team, and all departmental staff for their unwavering commitment, professionalism, and dedication to service delivery during a demanding year.

I also want to acknowledge and thank my predecessor, **MEC Nontobeko Vilakazi**, who diligently led the Department at the start of the 7th Administration and remained in office until **mid-January 2025**, when I was appointed. Her leadership and foundational work laid the groundwork for many of the successes we are now building upon.

To our many stakeholders—including artists, athletes, civil society organisations, traditional leaders, academic partners, and communities—**thank you** for walking this journey with us. Your continued support remains crucial to our collective progress.

To the **Portfolio Committee on Sport, Arts and Culture**, I extend heartfelt appreciation for your oversight, guidance, and commitment to accountability and good governance.

Conclusion

The 2024/2025 financial year has been a **pivotal one**—marked by reflection, resilience, and recommitment to our strategic goals. As we enter a new era of planning and implementation, we do so with renewed resolve to harness the transformative power of sport, arts and culture as instruments for **unity, economic upliftment, and national pride**.

Let us move forward with purpose, determination, and a shared vision for a better, more inclusive future.



Mr. M. Matika
MEC of the Department of Sport, Arts and Culture
26 August 2025

4. REPORT OF THE ACCOUNTING OFFICER



Name: Mr. Kemothibile Phiri
Title: Accounting Officer

- **Overview of the operations of the department:**

The Department has achieved clean audit for 2024/25 following another clean audit attained in 2023/24. This is indeed encouraging and good to boost confidence to its staff and clients to sustain and do even much better. The year 2024 marked the end of the sixth administration and the department bid farewell to MEC Desiree Fienies who has since joined the NCOP. The seventh administration ushered a new dispensation albeit only for 9 months from April 2024 to December 2024 wherein DSAC was part of Ministry with Department of Social Development, the Ministry of Youth, Children and People with Disabilities under one Executive Authority of MEC Nontobeko Vilakazi. The arrangement became very difficult to manage given the strict directives issued by DPSA on guidelines to appoint Ministerial staff and as well as austerity measures and strict protocols to do staff appointments in departments. The arrangement was reconsidered in January 2025 with DSAC once more becoming a stand-alone Ministry under a new MEC Mangaliso Matika. The 7th administration also ushered an arrangement under a Government of National Unity at National level, which governs under a directive of Medium Term Development Plan (MTDP) instead of usual of Medium Term Strategic Framework (MTSF) a consensus of all parties forming the new government which required a lot of adjustment of previous priorities and objectives to accommodate all interest and views.

The Department's performance for the financial year stands at 64.7%. The breakdown of performance is as follows:

Programme 1= 20%
Programme 2= 84.6%
Programme 3= 88.9%
Programme 4= 28.6%

Our Achievements amongst others were:

- Procurement of 23 065 books in the financial year under review
- Provision of free internet access at 225 community libraries
- Commemoration and celebration of the national and historical days. The events were hosted throughout the province
- Payment of the service providers within 30 days
- Provision of support to Sport Federations
- Scooping two major awards for Best Performing Arts and Culture Department and Best Performing Chief Director for Arts and Culture in the rendition of Arts and Culture Services in the 2024 South African Traditional Music Awards (SATMA)
- The province also produced two players selected for under 15 COSAFA team that went on to win the competition in Namibia and one player being declared best player of tournament in the girls under 15
- DSAC has succeeded in bringing back the Provincial flagship project of Diamonds and Dorings with a big bang despite the change of venue from Langley resort to Diamond Oval. The change landed

itself as a blessing in disguise as the event was a massive success and an appropriate alternative given the threat of the rising Vaal river water levels and imminent Easter rainfalls and floods. We can only hope that DSAC and Sol Plaatjie Municipality will find a way to save this flagship and salvage its legacy from being lost to the city. This event contributes to local tourism; local economic development and SMME support as thousands spent and contribute to revenue generation in industries of hospitality, fuel consumption and entertainment.

- We also hosted a production of a motion movie Poachers Moon which was a huge success featuring international and national movie stars. The movie was shot on a farm in Kimberley but also warranted the urgent need for a film office and Film Commission to regulate the industry in our province where we can benefit from revenue generated from levies from such initiatives. The story goes on as we await the lighting of the movie in 2025 telling our own home-brewed story and event on the big screen.
- Though the target was not met due to withdrawals of learners, we supported 274 learners to participate at the national school sport championships
- DSAC also managed in 2024 to introduce major innovations in asset control and biometrics. The servers were also upgraded and capacity improved and we remain conscious that technology changes fast and we must plan for changes in future.
- Job opportunities created for 72 youth under EPWP programme

In 2024, with sadness we lost some key personnel through natural attrition, Mr Tumelo Moea in HRM was a long serving reliable pillar of strength in Organisational Development and similarly some others reached age of retirement and/or left because of ill health. We sincerely thank them for their hard work and contribution to our success and achievements their exit left serious gaps in their respective units at ZF Mgcawu District, Arts and Culture Directorate and Museums and Heritage, we can only wish them well in their new era of rest and retirement. We also had staff leaving on transfer to other departments but on similar note we welcomed new appointments in Financial Management and HR Planning & Organisational Development to fill in those vacancies.

DSAC remains affected by state of newly handed over buildings which; within first year of occupation already poses risk of roof leaks, sipping water under glass doors and windows. All these structural points to poor workmanship albeit the high construction cost running into millions and as soon too quick requirement to start repairs on new buildings which is not a once off cost but will have to be carried each year to maintain good quality and compliance to safety standards. The new buildings all show recurrent defects in leaking roofs, water leakage on rainy days, cracking and plastered walls peeling off, paint fading and the fire hydrant system and power stations not properly functioning.

DSAC in 2025 to 2030 is forced to prioritize and not construct any new buildings except for multi-year projects of Galeshewe and Colesburg libraries and redirect its focus to maintenance and refurbishment of existing libraries.

DSAC in MTSF 2019-2024 embarked on decentralization of services and the only Programme which decentralized 100% by allowing districts to procure and implement programme's was the hardest hit by this decision instead the backlash resulted in

- Quality of reports being compromised and not according to the TIDs resulting in non-achievement despite programmes being implemented.
- Some districts did not submit reports on time
- There were persistent challenges on timeous procurement resulting in timelines and programmes not being implemented on planned dates due to challenges between districts and SCM on issuing of order numbers
- There were also challenges with delivery of equipment and attire by service provider from National

- Transversal Tender resulting in non-delivery or late delivery and non-achievement of targets
- Lastly the non-alignment of APP targets and Business Plan targets
- Budget cuts resulted in the loss of major targets like Summer School Championship

DSAC also saw the continued non-resolution of institutional challenges emanating from the MoU with the Department of Education on School Sport resulting in school sport targets not being achieved. The discontinuation of Youth Camp project was a major blow to achieving our target and objectives on Social Cohesion and Nation Building as we used that platform for social dialogues amongst youth, flag hoisting and engagements on national pride and national symbols

In the past MTSF, Programme 3 also suffered tremendously on the non-achievement of procurement of library books and equipment due to SCM challenges. We have since intervened and beefed up capacity in SCM by appointing more staff and business map processing in reorganizing their workflow to be more efficient.

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

Departmental receipts	2024/25			2023/24		
	Adjustment Estimate	Actual Amount Collected	(Over)/Under Collection	Adjustment Estimate	Actual Amount Collected	(Over)/Under Collection
	R'000	R'000	R'000	R'000	R'000	R'000
Tax Receipts						
Casino taxes						
Horse racing taxes						
Liquor licences						
Motor vehicle licences						
Sale of goods and services other than capital assets	350	364	(14)	335	461	(126)
Transfers received	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-
Interest, dividends and rent on land	-	-	-	-	47	(47)
Sale of capital assets	-	-	-	-	376	(376)
Financial transactions in assets and liabilities	-	5	(5)	-	127	(127)
Total	350	369	(19)	335	1 011	(676)

The over collection relates to revenue collected from rental dwellings, commission of insurance and garnishee and the Vodacom tower situated at the AR Abass Stadium.

Financial transactions in assets and liabilities represents revenue emanating from previous year.

Programme Expenditure

Programme Name	2024/25			2023/24		
	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
Administration	103 522	90 091	13 431	120 045	101 976	18 069
Cultural Affairs	81 025	76 672	4 353	101 337	70 281	31 056
Library and Archives Services	206 206	199 528	6 678	198 933	191 535	7 398
Sport and Recreation	62 039	60 413	1 626	84 307	73 454	10 853
Total	452 792	426 704	26 088	504 622	437 246	67 376

The department’s adjusted appropriation amounted to R 452,792 million in the 2024/25 financial year. During the financial year, the department utilized 94,2 per cent of its total budget allocation, an increase in comparison to the 86,6 per cent spent in the 2023-24 financial year.

The under expenditure relates to the delay in the filling of vacant and funded posts. As part of fiscal sustainability, departments are required to comply with the moratorium on filling of posts. While a number of these positions has been filled, others are in the process of being finalised.

The unspent funds on goods and services primarily relate to the delivery of teams to the Autumn National Schools Championship. The championships occurred in April 2025 and therefore some of the services were only be rendered in the new financial year. A request to re-allocate the funds in the 2025/26 financial year was submitted to Provincial Treasury.

In terms of transfers and subsidies, the underspending is attributed to the non-submission of required compliance documents by entities as per the department’s Transfers Payment Policy.

The unspent funds on capital assets are linked to the construction of the Galeshewe Library, refurbishment of the Masiza Primary School, the Namakwa and Pixley Ka Seme District offices as well as machinery and equipment. The tender processes for infrastructure projects were concluded towards the end of fiscal year. Requests for roll-overs have been made for the unspent funds associated with capital assets.

➤ **Virements/roll overs**

The following virements were applied to defray excess expenditure in the following programmes:

- Library and Archives Services R 3,098 million
- Sport and Recreation R 0,555 million

PROGRAMME	LEVEL 3 SCOA	ITEM	AMOUNT R'000	PROGRAMME	LEVEL 3 SCOA	ITEM	AMOUNT R'000
Administration	Current payments	Compensation of employees	-800,00	Library and Archives Services	Current payments	Goods and services	2 100,00
	Current payments	Goods and services	-2 593,00	Library and Archives Services	Payments for capital assets	Buildings & other fixed structures	40,00
Cultural Affairs	Current payments	Goods and services	-260,00	Library and Archives Services	Payments for capital assets	Machinery & equipment	698,00
				Sport and Recreation	Payments for capital assets	Machinery & equipment	555,00
				Library and Archives Services	Current payments	Goods and services	260,00
			-3 653,00				3 653,00

The following roll-overs were submitted by the department for consideration:

- Construction of the Galeshewe Library
- Conversion of Masiza Primary School to Frances Baard District Office
- Refurbishment of Namaqua District Office
- Refurbishment of Pixley Ka Seme District Office
- Machinery and equipment
- Autumn National Schools Championships
- **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.**

Unauthorized Expenditure:

No unauthorized expenditure was incurred during the 2024/25 fiscal year.

Fruitless and Wasteful Expenditure:

Fruitless and Wasteful expenditure to the value of R94 000, includes R17 000 identified by the department as a result of late cancelation and R77 000 identified by the auditors as a result of a supplier charging VAT who is not a VAT registered vendor.

Irregular Expenditure:

There were no confirmed instances of irregular expenditure during the 2024/25 reporting period.

Reasons for Unauthorized, Fruitless, and Wasteful Expenditure:

The internal controls that have been implemented are functioning effectively and efficiently to prevent unauthorized transactions.

Preventative Measures:

- The Financial Inspectorate conducts monthly verifications of payment batches to proactively identify potential errors.
- An application for consequence management is made for any detected non-compliance.
- We aim to improve communication regarding internal circulars on all procurement compliance matters.
- Ongoing capacity-building training sessions are held for provincial and district officials.
- Procurement activities are centralized at the district level to enhance oversight and reduce fragmentation.

Strategic focus over the short to medium term period

- - Providing the Arts and Culture sector with a new and aligned perspective to the rationalisation of the sector.
 - Providing the Arts and Culture sector with a new and aligned perspective to the Feasibility studies on the three Provincial Liberation Heritage Route projects,
 - Fast tracking of the rationalisation process,
 - Creation of virtual platforms as an alternative approach to programming,
 - Hosting of commemorative events, community conversations / dialogues on arts, crafts and heritage to promote social cohesion and nation building
 - Translation of documents to promote multilingualism
 - Enhancing library services by ensuring that materials provided supports the long-term education and reading culture,
 - Completion of Frances Baard District office at the new site at Masiza Primary School.
 - Maintaining the internet connectivity to 225 libraries in the Province
 - Ensuring that the Sport and Recreation sector responds adequately in addressing the sport and the advancement of the professional level thereof;
 - Provision of oversight support towards departmental entities,
 - Provision of equipment and attire towards sport and recreation promotion in the Province
 - Provision of sustainable recreational programmes and support to sport federations and athletes to participate at all levels

- **Public Private Partnerships**

The construction of the new library in Newtown, Postmasburg, in partnership with Anglo America: Kolomela is at 65% completion. Outstanding activities to be completed are roofing, plastering, civil works, fencing and finishes.

- **Discontinued key activities / activities to be discontinued**

No discontinued activities for the period under review

- **New or proposed key activities**

No new proposed activities for the period under review

- **Supply chain management**

The Department did not consider any unsolicited bid proposals for the 2024/2025 financial year. Robust financial processes, strong internal control systems and a culture of accountability are in place for preventing irregular expenditure. The Department is adhering to the approved SCM policy in line with the Preferential Procurement Regulations of 2022, National Treasury Circulars, Practice Notes and Guidelines to continuously improve compliance in Supply Chain Management. The Department continued to promote small, medium and micro-sized enterprises and cooperatives, especially for outreach programmes in rural areas and townships. The Department support local suppliers and the procurement of goods & services from designated groups. SCM worked closely with district managers and district supply chain management practitioners to give guidance, assistance and capacity training where necessary to ensure that the Department complies with all relevant laws, regulations and SCM prescripts.

SCM has achieved the procurement of library materials for the 2024/2025 financial year. The position of Production Level Clerk was not filled during the financial year under review. The shortage of staff within the Sub Directorate of Supply Chain Management remains one the main reasons why SCM cannot function effectively and efficiently. The appointment of financial interns to gain the practical experience in the finance industry did not achieve the desired results due to them finding permanent employment within government. The appointment of the Director: Financial Management has been vacant for years and no permanent appointment has been made, which is also a major contributing factor as a supervisor's overall role is to communicate organizational needs, oversee employee's performance, provide guidance, support, identify development needs, and manage the reciprocal relationship between staff and the organization. This was however the impact for the lack of presence of a supervisor and left a vacuum in terms of leadership.

It is an ongoing process to strengthen the SCM control environment by assessing the current practices, policies, procedures and relevant information as it pertains to the Department's SCM environment, identifying areas of weakness and implementing improvements.

- **Gifts and Donations received in kind from non-related parties**

No gifts and donations declared for the period under review

- **Exemptions and deviations received from the National Treasury**

No deviation received.

- **Events after the reporting date**

No events after the reporting date

- **Acknowledgement/s or Appreciation**

Special thanks to the two MECs who provided political direction to the Department: Ms Nontobeko Vilakazi for leading the Department at the start of the 7th administration whilst overseeing other two ministries of Social Development and Women, Youth, Children and People with Disabilities and later in the financial year and Mr Mangaliso Matika who joined the Department in January 2025. I would like to express my appreciation to all staff of the Department of Sport, Arts and Culture for the sterling work delivered during this financial year as well as all stakeholders including the Audit Committee, Internal Audit and Auditor General with whom we had good working relations.

- **Approval and sign off**



Mr. K.V. Phiri

Accounting Officer

Department of Sport, Arts and Culture

Date: 30 July 2025

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

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

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

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

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

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

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

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

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

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

Yours faithfully



Mr. K.V. Phiri

Accounting Officer

Date: 30 July 2025

6. STRATEGIC OVERVIEW

6.1. Vision

Creative and active society through sport, arts and culture.

6.2. Mission

To serve all the people of the Northern Cape by promoting, protecting and developing sport and the diverse cultures of our Province and at the same time are catalysts in development programmes, economic empowerment and other activities thereby entrenching nation building and social cohesion.

6.3. Values

- Integrity
- Professionalism
- Goal-oriented
- Commitment
- Excellence
- Accountability and transparency
- Batho-Pele Principles

7. LEGISLATIVE AND OTHER MANDATES

Constitutional mandate

The Constitution of the Republic of South Africa

Legislative and policy mandates

Legislative mandates

- The National Archives of South Africa Act (Act 43 of 1996) - In addition to establishing the National Archives, this Act sets out the minimum standards for delivery of archival services and records management at provincial level. Until provincial archives legislation is passed and a provincial archive service established it is also the Act according to which provincial records management and archiving of materials is handled.
- The National Heritage Resources Act (Act 25 of 1999) - This Act is the legislation according to which the Provincial Heritage Resources Authority functions and sets the standards according to which the South African Heritage Resources Agency will evaluate provincial operations. The Act sets out the system for identification, management, conservation and protection of heritage resources.
- The National Sport and Recreation Act (Act 110 of 1998) – Provides for the promotion and development of sport and recreation and the co-ordination of the relationship between the Sports Commission, national and recreation federations and other agencies; to provide for measures aimed at correcting imbalances in sport and recreation; to promote equity and democracy in sport and recreation and to provide for dispute resolution mechanisms in sport and recreation.

- The Cultural Affairs Act (Act 65 of 1989) - This is the piece of legislation under which the Northern Cape Arts & Culture Council (NCACC) is appointed, receives provincial funding and allocates funds to a variety of areas in living arts in the Province.
- The Pan South African Language Board Act (Act 59 of 1995) – To establish a Pan South African Language Board for the recognition, implementation and furtherance of multilingualism in South Africa.
- Local Government Municipal Structure Act (Act 117 of 1998) – The functions for library and museum services now becomes an exclusive provincial competency.
- Municipal Structures Act, 1999 (Act No. 117 of 1998) (as amended by Act No. 33 of 2000): Excludes libraries, museums and cultural facilities as areas of responsibility of the local authorities, as this Act is based on the legislative framework provided by the Constitution. Local governments argue that they no longer have any legal authority to render these services; should they continue to do so; it would constitute unauthorised expenditure.
- South African Library for the Blind Act, 1998 (Act No. 91 of 1998): Provides for library and information services to blind and print handicapped readers through the South African Library for the Blind.
- National Council for Library and Information Services Act (Act 6 of 2001) – Council established to monitor library services throughout South Africa and advice the Minister of Arts and Culture and Minister of Education on matters relating to library and information services.
- Legal Deposit Act, 1997 (Act No. 54 of 1997) - Provides for the preservation of the national documentary heritage through the legal deposit of published documents, thus ensuring the preservation of and access to published documents and government information emanating from and adapted for South Africa. It makes provision for the establishment of at least one place of legal deposit in each Province.
- South African Geographical Names Act (Act 118 of 1998) – Section 2(1) (a) of the Act provides for the establishment of a Provincial Geographical Names Committee. This advisory body advises the Minister of Arts and Culture and the Provincial MECs on the transformation and standardisation of geographical names in South African.
- Electronic Communication and Transactions Act (Act 25 of 2002) - This Act seeks to ensure the legitimacy, accuracy, verifiability and functionality of electronic records and transactions.
- World Heritage Convention Act (Act 49 of 1999) - Broadly speaking the Act governs South Africa and therefore the Province's mandate to act under the terms of UNESCO's World Heritage Convention. Section 8 is of specific relevance as it is through via its provisions that the responsibilities of the MEC for Sport, Arts & Culture will be delegated powers to manage the Richtersveld Cultural and Botanical Landscape World Heritage Site.
- Promotion of Access to Information Act 2 of 2000 – To give effect to the constitutional right of access to any information held by the state and any information held by another person and that is required for the exercise or protection of any rights, and to provide for matters connected therewith.
- Administrative Justice Act 3 of 2000 – To 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 the Constitution and to provide for matters incidental thereto.

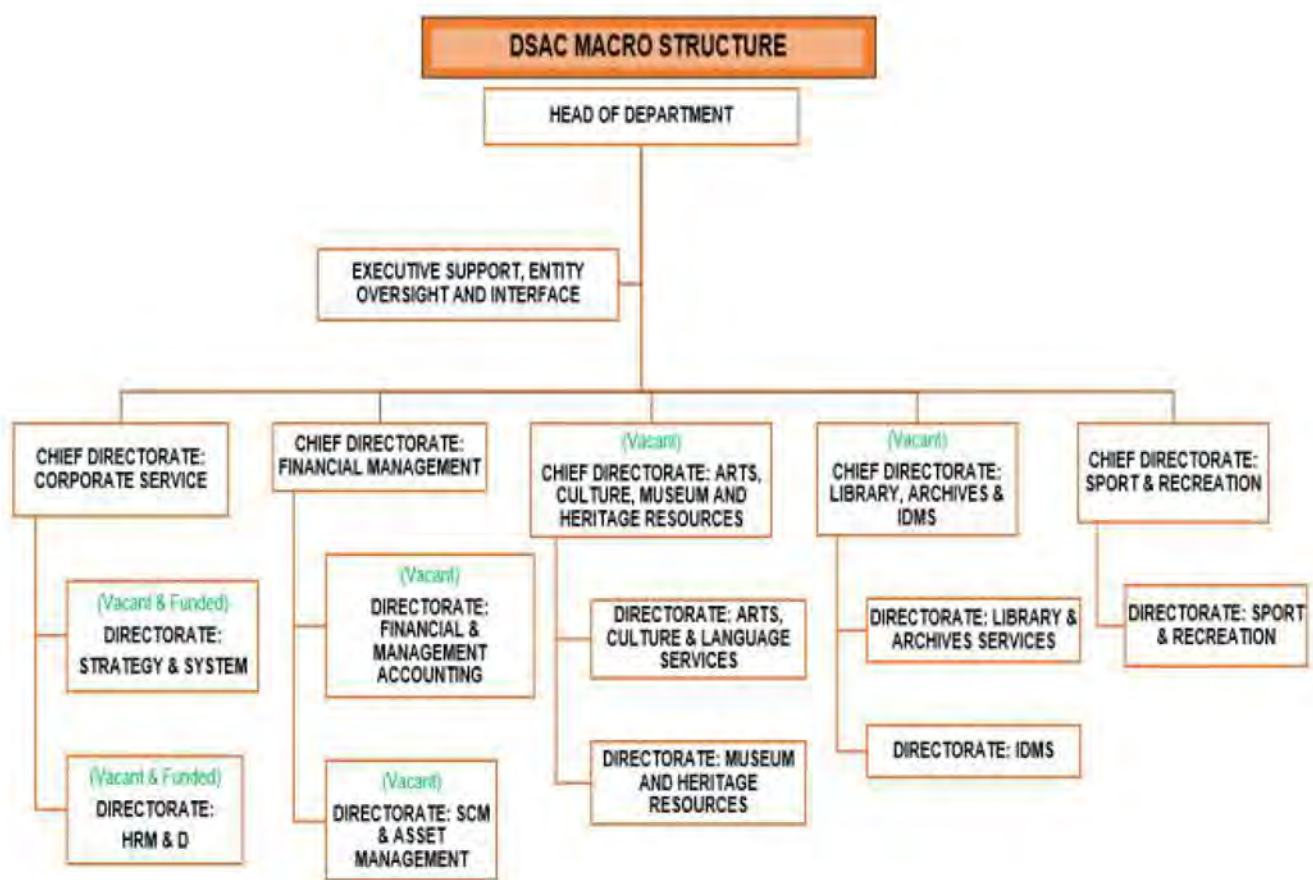
Policy Mandates

- The Museums Ordinance Act 8 of 1975 – The ordinance establishes the system according to which all museums receiving support from the department are established. It prescribes various systems for the operation of museums at community, local authority and provincial level and sets minimum standards for museological practice.
- The National Sport and Recreation Plan – The NSRP was adopted in 2011 with the emphasis of reposition of sport and recreation in the country. The plan is geared towards promoting a healthy, active and winning nation. Key to this notion is the promotion of school sport as the bedrock towards sport development
- The White Paper on Arts, Culture and Heritage - Published in 1996, this document is the broad national policy statement for the arts and culture field, which was compiled through processes in which all nine provincial governments participated. It was adopted by the Arts and Culture MINMEC as the broad policy statement for all provinces and the national Department of Arts & Culture.
- Provincial Library Service Ordinance 16 of 1981 – This ordinance establishes the system according to which all libraries receiving support from the Department are established. It prescribes systems for the operation of local authority libraries and the Provincial Library Service and sets minimum standards for library practice.
- Substitution of notice 120 of 1997 concerning norms and rules for Provincial Language Committees – Provides for the establishment of a Provincial Language Committee to regulate and monitor the use of the designated official languages by the government.
- Substitution of notice 121 of 1997 concerning norms and rules for National Language Board – National Language Bodies is established primarily as language development agencies with specific emphasis on standardization in respect of all official languages.
- Blue Print on Mass Participation – This document guides the department to focus on Mass Participation based on Recreational activities and to adhere to DORA (Division of Revenue Act) requirements.
- The Memorandum of understanding on the Integrated Framework for School Sport articulates the promotion of school sport in the country. The framework further defines the roles and responsibilities between the DSAC and the DOE.
- National Transformation Charter - the vision with this charter is to achieve an active and winning nation in which equitable access to, and opportunities and support in sport and recreation activities contribute to the development of a healthy, productive, united, non-racist, non-sexist South Africa.
- Convention Concerning the World Cultural and Natural Heritage (UNESCO 1972): – The convention sets out the basic operations of UNESCO's World Heritage programme, including the broad responsibilities of state parties to the Convention.
- Operational Guidelines for the Implementation of the World Heritage Convention (UNESCO WHC. 05/2 February 2005): – Amongst other things these Guidelines set out the specific responsibilities of state parties to the World Heritage Convention for the management and administration of World Heritage Sites.
- Official Notice 5 of 2003 (Northern Cape Provincial Gazette 744, Notice 5): – Establishes 'Ngwao Boswa Kapa Bokone' as the Provincial Heritage Resources Authority in terms of Section 23 of the National Heritage Resources Act and sets out procedures in terms of which its Council is appointed and ways in which it is required to function.

- Northern Cape Sport and Recreation Authority Act (Act 4 of 2015) - It unifies the regulation of sport into one body bringing into an end the existence of NC Sport Academy and the NC Sport Council. The NC Sport Confederation becomes the umbrella body for sport development in the province.

8. ORGANISATIONAL STRUCTURE

The following diagram depicts the senior management structure of the Department as at the end of 2024/25:



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
McGregor Museum	The Museums Ordinance Act 8 of 1975	The Department provides limited financial resources for administrative purposes	To research and conserve the natural and cultural history and diversity of the Northern Cape, and promote awareness thereof through diverse and engaging educational programmes and exhibitions. • Research: Anthropology, archaeology, botany, history, zoology with specific reference to the cultural and natural history of the Northern Cape • Outreach: Displays, articles, brochures, exhibitions, school visits to museum, curriculum –based research for educators • Conservation: Conservation of the following collections that form part of the National Estate: Archaeological material, plant material, historical documents, audio-visual historic material, photographs, African and western cultural material and zoological specimens. • Maintenance of Province –aided Museums: Maintenance of McGregor museum buildings, displays and infrastructure and other museums throughout the Province, rendering financial support and professional and technical services and assistance to smaller museums.
Northern Cape Sport and Recreation Authority	Northern Cape Sport and Recreation Authority Act (Act 4 of 2015)	The Department provides limited financial resources for administrative purposes	• Streamline sport and recreation in the Province; • Focus and promote Ward based participation; • Encourage Civic participation in matters affecting sport and recreation in the Province; • Coordinate the Geo-political boundaries of sport and recreation in the Province; • Coordinate the awarding of Provincial colours for talented and excelling athletes; • Provide sustainable support to the sport and recreation sector in the Province; • Create a platform to solicit external funding to drive sport and recreation; • Revive the culture of sport and recreation activism; • Serve as a conduit towards the realisation and promotion of Social Cohesion; • Responsible for education and sport specific training. • Deliver high performance and specialized services/ programmes to talented/high performance athletes. • Enhance the level of performance of talented athletes, coaches, technical officials and administrators. • Provide quality support services to elite and talented athletes and coaches in the Province
Northern Cape Arts and	The White Paper on Arts, Culture and Heritage	The Department provides limited financial resources for	• Upgrade of Northern Cape Theatre • Effective utilisation of Warrenton Cultural Resort • Management and support to Music, Dance and Drama academies at Mayibuye Centre

Culture Council		administrative purposes	• Effective financial, human resource and planning systems in place • Funding model developed and implemented • Strategic partnerships closed • Development and support of identified enterprises
Provincial Heritage Resource Agency	The National Heritage Resources Act (Act 25 of 1999) Official Notice 5 of 2003 (Northern Cape Provincial Gazette 744, Notice 5)	The Department provides limited financial resources for administrative purposes	To facilitate the transformation of heritage sector in the province. • Declaration of Heritage Sites • Declaration of burial sites • Issue of Permits • Recommendations on various Impact Assessment Reports • Erection of commemorative plaques • Erection of Memorials and Statues

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 125 of the Report of the Auditor-General, published as Part E: Financial Information.

2. OVERVIEW OF DEPARTMENTAL PERFORMANCE

2.1 Service Delivery Environment

Programme 1: Administration

This programme is structured into two sub-programmes: Office of the MEC and Corporate Services.

The sub-programme Office of the MEC provides administrative, client liaison and other general support services to the MEC.

The sub-programme Corporate Services renders an internal and external communication and marketing service and is responsible for the overall administration of the Department, which includes the Office of HOD, Financial Management, Strategic Management and Human Resources Management. Corporate Services is tasked with many compliance tasks for which effective planning is essential. However, there are still capacity constraints which results in staff having to perform additional tasks.

The Department is effectively utilising the social and print media, internal newsletters and local radio to promote its functions in communities.

Programme 2: Cultural Affairs

This programme is structured into three (3) sub-programmes: Arts and Culture, Museum and Heritage Resource Services and Language Services.

The Arts and Culture sub-programme promotes and advances arts and culture through the development of visual arts, crafts and performing arts. The Mayibuye Centre as part of the Arts and Culture sub-programme has been able to focus its attention on providing excellence and accredited programmes in music, drama, craft and dance. Additionally, the Centre also provides rehearsal space and support for local groups. This model, however, exists only in one district and the plan is to roll out this concept to other districts in the future. The Arts and Culture unit is also a main contributor towards the hosting of commemorative days. Many of the artists and crafters of the province are afforded an opportunity to showcase their skills during these events, which provides an excellent opportunity for social cohesion and nation building.

The sub-programme Museum Services and Heritage Resource Services (MHRS) focus on the promotion and preservation of the provincial heritage estate. It provides for the conservation, promotion and development of the culture and heritage. Museum Services has a close link with tourism. The increase in provincial -, national - and international visitor numbers is of the utmost importance. Furthermore, Outreach - and Educational programmes are offered annually.

MHRS boasts strong research ethics and academic connections despite a shortage of specialists in certain fields. Their presence in this unique Province is felt through well established and recognized institutions and infrastructure. There are altogether 38 museums in the Province. Our work resonates in our strategic vision which is the promotion, development and transformation of Museums and Heritage Resources.

Heritage Resource Management implements the national mandates of the South African Geographical Names Council Act, 1998 and the South African Heritage Resources Act, 1999. The Heritage Resource Services is key to the preservation of cultural heritage and promotion of social cohesion. Cooperation with municipalities is essential with the issue of permits for development, which ensures that the cultural heritage is not lost in the process. Social cohesion is driven through memorials, commemorative lectures and –plaques, book launches and Geographic Name Changes. These require intensive research and consultations. The unit collaborates with Special Programmes, the Provincial Heritage Resources Authority (PHRA) and other stakeholders in effecting its mandate and reduces cost in the process. Heritage/museums, rural development and world heritage have a unique relationship and tremendous potential.

The Language Services sub programme renders language services to ensure the constitutional rights of the people are met through the utilization of the main languages of the Province. The unit renders translation and interpretation services on request. Translations from source documents to other official provincial languages are done at our language laboratory, which is also constrained with resources. The unit also offer capacity building in sign language and training of frontline officials in a second or third language. Internal collaboration resulted in literature exhibitions, creative writing workshops and the establishment of book clubs.

Programme 3: Library and Archives Service

The Library and Archives Services (LAS) Directorate has a transformation agenda geared to serve communities. Our vision is based on our belief that we are part of a global community that needs to find expression in what we do locally. The Directorate is committed to create an enabling, conducive and transformed environment towards attaining an empowered knowledge based Northern Cape society.

Our programmes are geared to respond to rural development, crime prevention and education priorities. The provision of library infrastructure and materials, free public internet access, holiday - and reading promotion programmes goes a long way in attaining the above mentioned in a vast, mostly rural and impoverished province.

The Archives management function has been fully activated. The Kgotso Flatela Archives Repository currently houses A20 records that were transferred from Frances Baard district municipality, Sol Plaatje municipality (Council Minutes 1957-1994), NCPL (Annual Reports of different institutions) and the Master's Office (Estate Records 1957-1997). In the period under review, the department developed data inventories for Namakwa District Municipality records (1949-2003) and the Masters Office estate records for 1957-1997 where the manual records were transcribed to the electronic database.

The Library and Archives Services (LAS) Directorate has, over the last few years, experienced a sharp decline in terms of funding to the sector. This has had a huge impact on the services we render, particularly at Municipal level where the transfers we sent to Municipalities have not been sufficient to sustain optimal services at that level.

This was evident in the Business Plans that we received from Municipalities where most were only able to make provision for personnel costs.

There is thus a need to urgently revisit discussions with the National Department and the Provincial Treasury about the current funding model to the Sector and its unsustainability.

Our programmes are geared to respond to rural development, crime prevention and education priorities. The provision of library infrastructure and materials, free public internet access, holiday - and reading promotion programmes goes a long way in attaining the above mentioned in a vast, mostly rural and impoverished province.

Some critical functions of the Archives unit have been activated, mainly the appraisal of records at governmental bodies before actual transfer and the oral history programme. The Khotso Flatela Archives Repository currently houses A20 records that were transferred from various governmental bodies (departments and municipalities) in the last financial year. The Archives also provides records management support to all governmental bodies in the period under review. The Archives initiated the ATOM-access to memory system, which will enable clients and community members from anywhere in the country to access archival records of the repository on an archival system.

Programme 4: Sport and Recreation

The Department continues to strengthen the skateboarding and golf development initiatives. Support to Federations, clubs and athletes, together with the staging of leagues and talent identification programmes forms a part of the basket of services provided.

The role of School Sport is limited to rendering support to learners for provincial and national participation, as well as high performance programmes. Cooperation with the provincial Department of Education is very important and a lack thereof often leads to non-delivery and poor reporting.

2.2 Service Delivery Improvement Plan

Main services and standards

The department is in the process of developing the 2025 to 2030 Service Delivery Improvement Plan (SDIP). Once the SDIP is assessed and approved, the departmental 2025/2030 SDIP will be uploaded and monitored and reports will be submitted to the relevant oversight bodies.

Batho Pele arrangements with beneficiaries

Current/actual arrangements	Desired arrangements	Actual achievements
The department consults with all stakeholders on a regular basis on the implementation of the 8 Batho Pele Principles through the following platforms: - Batho Pele Advocacy sessions. - Customer Satisfaction Questionnaires. - Outreach programmes.	- Advocacy: The department to organise and hold two (2) stand-alone sessions with own resources in each financial year. - Customer Satisfaction Questionnaires: Awareness programmes to be organised as citizens do not use system for submission of complaints and/or compliments. - Outreach programmes: More	- Advocacy/Outreach programmes: The Batho Pele sub-unit, in conjunction with the Arts and Culture directorate, has held four (4) Batho Pele Advocacy sessions as part of the social cohesion programme. - Customer Satisfaction Questionnaires: Citizens reluctant to properly utilised system.

Service delivery information tool

Current/actual information tools	Desired information tools	Actual achievements
- GroupWise (Internal/external email system). - Social Media (Facebook, WhatsApp, Instagram, etc.) - Print media. - Radio interviews and outreach programmes.	- Departmental website to be fully operational. - Departmental newsletter to be re-introduced. - Radio programme to be re-introduced.	- Internal/external email system utilised optimally for information dissemination. - Social Media: (Facebook, WhatsApp, Instagram, etc.): Fully operational. - Print Media: Being fully utilised for information dissemination purposes. 4. Radio interviews and outreach programmes: Used regularly for information dissemination.

Complaints mechanism

Current/actual complaints mechanism	Desired complaints mechanism	Actual achievements
- Online platform at all our libraries that provide free internet access. - Customer Satisfaction Questionnaires.	- Internet access at libraries: Department to organise Complaints and Compliments awareness programmes at all libraries. - More usage of CSQ by citizens.	- All computers at our libraries are equipped with an application that allows for submission of complaints and compliments. - All front desk officials have been trained and are knowledgeable with aspects of Complaints Management. - Citizens are reluctant to submit complaint through available platforms.

2.3 Organisational environment

DSAC is still under capacitated in the critical areas of Labour Relations, M&E, HRA, Registry and EHW. The budget cuts are a serious setback in filling critical support function posts and service delivery posts in DSAC.

We were also severely affected by Department of Labour notices and penalties for occupational, health and safety compliance issues in ZF Mgcawu, Pixley ka Seme and Namakwa districts. We were further faced with disruptions on service delivery forced by Municipalities cutting of services in Namakwa and ZF Mgcawu due to non-payment of accounts. Some required DPRW intervention and some were shared accounts with sister departments like Department of Education and required sub-division of Erf's and sub-dividing the accounts. These led to staff forced to do alternative work arrangements working from home, libraries, municipal offices and sport grounds. These arrangements posed a serious challenge to manage and monitor service delivery and affected a coherent and smooth operation of Programme delivery it also challenged leave management and accounting for each and every staff performance on a daily basis.

In 2024 we managed to quell labour unrest from the usual staff labour protest that used to be a frequent feature in prior years, with an exception of, an almost a month sit-in at HOD office by a group of disgruntled artists who were eventually evicted and arrested by SAPS intervention and ever since the June incident, we have not experienced any other disruption in 2024.

Challenges:

- The slow turnaround time on the process of approval (from Provincial Treasury and Office of the Premier) on filling vacant funded post.
- Re-initiating job evaluations for all posts to be filled was time consuming especially when some posts were already benchmarked
- Over-reliance on conditional grants for Sport ,Arts and Culture and Library and Archival Services with the equitable share baseline not matching nor growing annually
- The long outstanding issue of meeting Department of Education on implementation of School Sport MoU
- The impasse on compliance to pay CATHSSETA for skills levy due to non-agreement on compliance documents to effect payment three years consecutively
- The alarming cost and increase of estimated infrastructure cost by DPRW on professional fees and deviations for existing projects
- Lack of maintenance budget for departmental buildings
- The poor quality of construction work on newly completed buildings requiring immediate renovations and refurbishment
- Matching expenditure and performance to account for service delivery
- The loss of human capital due to retirements and exit of critical and rare skills in Museums, Heritage and library sector
- The inapt capacitating of certain critical units supporting service delivery i.e.
 - ✓ District Managers of Pixley ka Seme, ZF Mgcawu and John Taolo Gaetsewe are all acting
 - ✓ Labour relations only has a level 7 and level 8 dealing with all employees cases
 - ✓ Employee Health and Wellness both Deputy Director and Assistant Director has resigned
 - ✓ HR (No Senior Manager and HR Admin unit head).
 - ✓ Monitoring and Evaluation (M&E),
 - ✓ IT Governance,
 - ✓ Registry,
 - ✓ Transport and Security
 - ✓ Filling critical post in HR, Strategic Management and Finance
- The risk of irregular expenditure on extending the expired security tender beyond 15% deviation because of directive to in source and lack of funding to completely fund in sourcing from equitable share funding

2.4 Key policy developments and legislative changes

None.

3. ACHIEVEMENT OF INSTITUTIONAL IMPACTS AND OUTCOMES

The table below depicts the actual performance on the Departmental outcomes:

Outcome	Outcome Indicator	Baseline	5-year target	Actual Achievement as at the end of 2024/25
1. A clean audit opinion for the department through an effective sound financial, human resource and performance administration	Clean Audit Opinion	Unqualified Audit Opinion	5 Clean Audit Opinions	2020/21 = Unqualified 2021/22 = Clean Audit 2022/23 = Unqualified 2023/24 = Clean Audit 2024/25 = Clean Audit
2. Increased market share of, and job opportunities created in arts, culture, heritage and creative industries.	Increased number of artists producing music on digital platforms	3	20	13
	Increased number of crafters selling products in the craft hub	0	100	55
	Number of documentaries filmed	0	3	4
	Increased number of productions staged at NC Theatre	12	20	42
	Increased number of tourism routes created	2	5	3
3. A diverse socially cohesive society with a common identity	Increased number of public institutions hoisting the flag and observing the national anthem	50	100	10
	Increased and sustained participation in sport and recreation programmes	55 300	120 000	65 090
4. Transformed, capable and professional Sport Arts and Culture Sector	Increased number of public institutions that have been named/renamed	25	40	0
	Increased number of inspections conducted in the client offices	120	120	120
5. Integrated and accessible Sport Arts and Culture infrastructure and information	Increased number of active library service points	223	230	225

4. INSTITUTIONAL PROGRAMME PERFORMANCE INFORMATION

4.1 Programme 1: Administration

Purpose: To provide political and strategic direction for the Department through efficient and effective administration and support services.

Sub-Programme 1.1: Office of the MEC

The sub-programme Office of the MEC provides administrative, client liaison and support services to the Executive Authority.

Sub-Programme 1.2: Corporate Services

The sub-programme Corporate Services renders an internal and external communication and marketing service and manages the overall administration of the Department, which includes Office of HOD, financial management, human resources management and development, registry, messenger services and transport services.

Institutional outcomes for the programme: A clean audit opinion for the department through an effective sound financial, human resource and performance administration.

Outcomes, Outputs, Output Indicators, Targets and Actual Achievements



Table 2.4.4.1: Administration

Programme / Sub-programme: Administration								
Outcome	Output	Output Indicator	Audited Actual Performance 2022/2023	Audited Actual Performance 2023/2024	Planned Annual Target 2024/2025	Actual Achievement 2024/2025	Deviation from planned target to Actual Achievement 2024/2025	Reasons for deviations
A clean audit opinion for the department through an effective sound financial, human resource and performance administration	Approved adjusted MTEF HR Plan	Number of approved adjusted MTEF HR Plan produced annually	1	1	1	1	-	
	Performance agreements submitted by deadline	Percentage of employee performance agreements submitted by 31 May	91%	98.9	100%	70.2%	-29.8%	Late submission by employees due to connectivity issues within the districts and non-compliance by some officials. Disciplinary action taken against non-compliant officials.
	Reduced leave liability	Percentage reduction of departmental leave liability	-	5.9%	50%	30%	-20%	Non-compliance with HRA Circular: COS 001 of 2024. Supervisors/Managers not effectively managing employee's absence
	Invoices paid within 30 days	Percentage of invoices paid within 30 days	-	100%	100%	99.76%	-0.24%	Payment delayed due to investigations. Duplicate orders to be investigated timeously
	Departmental assets verified	Number of departmental assets verified	-	-	15 000	12 592	-2 408	Delayed verifications by some districts due to closure of district offices in compliance

Programme / Sub-programme: Administration								
Outcome	Output	Output Indicator	Audited Actual Performance 2022/2023	Audited Actual Performance 2023/2024	Planned Annual Target 2024/2025	Actual Achievement 2024/2025	Deviation from planned target to Actual Achievement 2024/2025	Reasons for deviations
								with OHS standards. Prioritise verifications in Q1 2025-26

Linking performance with budgets

The programme spent 87% of the allocated budget in comparison to 84.9% spending in the 2023/24 financial year. The underspending relates mainly to compensation of employees due to the delay in filling of vacant positions. In relation to transfers and subsidies, the CATHSSETA did not submit compliance documents as per the department's Transfer Payment Policy. Unspent funds on payments for capital assets is linked to refurbishment of the Masiza Primary School, Namaqua and Pixley Ka Seme District offices including office equipment that were not delivered by year end.

Sub-programme expenditure

Sub-Programme Name	2024/25			2023/24		
	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
Office of the MEC	17 630	14 782	2 848	19 103	19 073	30
Corporate Services	85 892	75 301	10 591	100 942	82 903	18 039
Total	103 522	90 083	13 439	120 045	101 976	18 069

Strategy to overcome areas of under performance

A meeting was held with HOM to avoid payments to the same beneficiaries. During the Audit Action Plan meeting a resolution was taken for HOM to set criteria to approve financial requests from the Public. The department has appointed Asset Controllers and procured working tools for them to speed up the submission of verification information to head office.

To reduce leave liability, the Department will be implementing electronic leave management system to improve on submission and capturing of leave.

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

No standardised output indicators for the programme.

4.2 Programme 2: Cultural Affairs

Purpose: To promote culture, conserve and manage the cultural, historical assets and resources of the province by rendering various services.

Sub-Programme 2.1: Arts and Culture

Purpose: To provide programmes offering opportunities for development, exposure and social cohesion to artists and crafters.

Sub-programme 2.2: Museum Services

Purpose: To render a Provincial Museum Service to Provincial Museums in terms of Ordinance 8 of 1975, Province-aided museums in terms of Ordinance 8 of 1975 and Local museums in terms of Ordinance 8 of 1975.

Sub-Programme 2.3: Heritage Resource Services

Purpose: To preserve heritage resources throughout the province.

Sub-Programme 2.4: Language Services

Purpose: To promote multilingualism, redress past linguistic imbalances and develop the previously marginalized languages

Institutional outcomes for the programme:

- a) Increased market share of, and job opportunities created in arts, culture, heritage and creative industries.
- b) A diverse socially cohesive society with a common identity
- c) Transformed, capable and professional Sport Arts and Culture Sector

Outcomes, Outputs, Output Indicators, Targets and Actual Achievements

As part of honouring of Heroes and Heroines Programme, the 72nd Commemoration of 1952 Mayibuye Uprising was held on the 08 November 2024. The programme was dedicated to commemorate the events of 08 November 1952 that occurred in Galeshewe No 2 Location in Kimberley. The format of this year's programmes was wreath laying on the monument and on Nyanga Family's revamped graves. Jacob Piza Nyanga, Maria Hosana Nyanga and Drake Andries Nynga were amongst the injured during the unrest.

The Unit also led the coordination of Commemorative Day such as Heritage and Reconciliation Days 2024. Heritage Day is a day in which all are encouraged to celebrate their cultural traditions in the wider context of the great diversity of cultures, beliefs and traditions that make up the nation of South Africa. Since South Africa's the democratic dispensation, it is a strategic objective of the Department to foster the conservation, identification, protection and sustainable use and understanding of the natural and cultural heritage of the people of the Northern Cape. Through the Heritage Day Celebration, the province was be able to showcase its various unique and diverse cultural artistic capabilities.

December 16 is commemorated as the Day of Reconciliation amongst South Africans of all races, creed and denomination. In South Africa, the Day of Reconciliation is a public holiday that was created post-1994 by SA's first non-racial and democratic government with the intention to foster reconciliation between different racial

groups. The day is also aimed at promoting national unity and focusing people's attention on the shared future of South Africa.

Langeberg War Educational Tour is one of the programme is aimed at promoting heritage awareness amongst the young people in the JTG area with the specific attention to the Langeberg War of 1897 which is one of the most historical significant war of resistance against colonialism and land invention.

As an outreach to the heritage site, the young people are not only visiting the Langeberg War Monument but also have the opportunity to visit the actual battle site in Oliphantshoek and the Wondeverk Cave.

All the programmes mentioned above plays a crucial role in the promotion of Outcome 14: Nation Building and Social Cohesion of the NDP 2030, in that these programme promotes inclusive societies and economy.

These programmes plays an important role in increasing interaction between South Africans from different social and racial groups. The programmes also plays a role in equalising opportunities as different services providers are given the opportunities to bid to deliver services required during programme implementation of the p the services and are also redressing the imbalances of the redress in that even those unsung heroes and heroines gets the recognition they deserve. More importantly, these programmes promotes social cohesion across society through increased interaction across race and class.

Table 2.4.4.2: Arts and Culture

Programme / Sub-programme: Arts and Culture								
Outcome	Output	Output Indicator	Audited Actual Performance 2022/2023	Audited Actual Performance 2023/2024	Planned Annual Target 2024/2025	Actual Achievement 2024/2025	Deviation from planned target to Actual Achievement 2024/2025	Reasons for deviations
Increased market share of, and job opportunities created in arts, culture, heritage and creative industries.	Arts and craft exhibitions hosted	Number of arts and craft exhibitions hosted	7	7	5	6	1	Request for crafters to exhibit at the Youth Day celebrations
	Community arts centres supported	Number of community arts centres supported	1	25	15	23	8	Handover of goods and services procured in the last quarter of 2023/24 could only be delivered in the first quarter of 2024/25
A diverse socially cohesive society with a	National and historical days celebrated	Number of national and historical days celebrated	10	10	8	8	-	

Programme / Sub-programme: Arts and Culture								
Outcome	Output	Output Indicator	Audited Actual Performance 2022/2023	Audited Actual Performance 2023/2024	Planned Annual Target 2024/2025	Actual Achievement 2024/2025	Deviation from planned target to Actual Achievement 2024/2025	Reasons for deviations
common identity	Community conversations/dialogues implemented	Number of community conversations / dialogues implemented to foster social interaction per year	4	4	4	4	-	
	Initiatives implemented to raise awareness on the national symbols	Number of initiatives implemented to raise awareness on the national symbols	-	-	10	11	1	Invitation to the Presidential Imbizo hosted in JTG for young creatives to conduct an awareness initiative on national symbols

Table 2.4.4.3: Museum Services

Programme / Sub-programme: Museum Service								
Outcome	Output	Output Indicator	Audited Actual Performance 2022/2023	Audited Actual Performance 2023/2024	Planned Annual Target 2024/2025	Actual Achievement 2024/2025	Deviation from planned target to Actual Achievement 2024/2025	Reasons for deviations
A diverse socially cohesive society with a common identity	Oral history projects	Number of oral history projects undertaken	1	1	1	0	-1	The recruitment process for the oral historian could not be concluded in the current financial year. The Oral Historian to be appointed in 2025-26

Table 2.4.4.4: Heritage Resource Services

Programme / Sub-programme: Heritage Resource Services								
Outcome	Output	Output Indicator	Audited Actual Performance 2022/2023	Audited Actual Performance 2023/2024	Planned Annual Target 2024/2025	Actual Achievement 2024/2025	Deviation from planned target to Actual Achievement 2024/2025	Reasons for deviations
A diverse socially cohesive society with a common identity	Heroes and heroines in the province honoured	Number of projects implemented to honour heroes and heroines	4	3	2	1	-1	Although work was done for the erection of a tombstone for the late Ms Grace Siboto to honour the fallen heroine. Consensus could not be reached with the family which resulted in the project being halted.
	Heritage outreach programmes supported	Number of heritage outreach programmes supported	4	3	2	2	-	

Strategy to overcome areas of under performance

Since some of heroes and heroines programmes tend to be highly political, it will be important for the MEC Office as a Political Office of the Department to do ground work to iron challenges that may be encountered before implementation of the programme.

Table 2.4.4.5: Language Services

Programme / Sub-programme: Language Services								
Outcome	Output	Output Indicator	Audited Actual Performance 2022/2023	Audited Actual Performance 2023/2024	Planned Annual Target 2024/2025	Actual Achievement 2024/2025	Deviation from planned target to Actual Achievement 2024/2025	Reasons for deviations
Transformed, capable and professional Sport Arts and Culture Sector	Translated documents	Number of documents translated	8	9	4	5	1	The Office of the Premier established a Northern Cape Provincial Government News Letter. Language Unit was subsequently required to translate certain articles of the newsletter from Source language to both IsiXhosa and Setswana. Our involvement indirectly served the purpose of communication with the citizens of its province in their own languages.
	Capacity Building programmes conducted	Number of capacity building programmes to promote multilingualism	2	2	4	4	-	

Programme / Sub-programme: Language Services								
Outcome	Output	Output Indicator	Audited Actual Performance 2022/2023	Audited Actual Performance 2023/2024	Planned Annual Target 2024/2025	Actual Achievement 2024/2025	Deviation from planned target to Actual Achievement 2024/2025	Reasons for deviations
	Book clubs established	Number of book clubs established	17	9	8	8	-	
	Endangered languages reading corners established at public libraries	Number of endangered languages reading corners established at public libraries	3	3	2	2	-	
	Literary exhibitions staged	Number of literary exhibitions staged	8	8	4	4	-	

Linking performance with budgets

Spending for this programme in the 2024-25 financial was 94,6 per cent in comparison to 69,4 per cent in the 2023-24 financial year. The unspent funds are mainly associated with compensation of employees due to vacant posts not filled during the financial year. The underspending on transfers and subsidies emanated from the non-submission of compliance documents for the second tranche by the Richtersveld World Heritage Site.

Sub-programme expenditure

Sub-Programme Name	2024/25			2023/24		
	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
Arts and Culture	42 150	40 097	2 053	65 351	34 953	30 398
Museum Services	21 079	19 888	1 191	19 420	19 039	381
Heritage Resource Services	9 059	8 419	640	8 140	8 125	15
Language Services	3 574	3 193	381	3 266	3 054	212
Total	75 862	71 597	4 265	96 177	65 171	31 006

Strategy to overcome areas of under performance

The Department will continue to consult with all stakeholders on honouring our provincial heroes and heroines.

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

- a) Number of community conversations/dialogues implemented to foster social interaction per year: Against the set target of 4 the Department recorded an achievement of 4 community conversations/dialogues.
- b) Number of initiatives implemented to raise awareness on the national symbols: Against the set target of 10 the Department recorded an achievement of 11 initiatives to raise awareness on national symbols

4.3 Programme 3: Library and Archives Services

Purpose: To provide library infrastructure and services to all communities in the province and providing Archives services throughout the province.

Sub-Programme 3.1: Library Services

Purpose: This sub-programme provides for library and information services in line with relevant applicable legislation and Constitutional mandates.

Sub-Programme 3.2: Archives

Purpose: To render Archive support services in terms of the National Archives and Records Services Act and other relevant legislation

Institutional outcomes for the programme:

- a) Integrated and accessible Sport Arts and Culture infrastructure and information

Outcomes, Outputs, Output Indicators, Targets and Actual Achievements

For the financial year under review, much our efforts were focused on ensuring that we meet one of the key targets that we failed to achieve in previous financial years. We thus held constant engagements with our Finance and SCM Colleagues to ensure that, in the last year of the library materials tender, we meet the set target.

Our renewed efforts resulted in the achievement of this long outstanding target, leading to us actually exceeding the set target for the year under review.

Many lessons have been learned from this process and these will ensure that, when we advertise the next tender for library materials, we provide for the short comings that we experienced during this last process.

We were also able to activate our e-content App (Libby) and ensured that we provide additional options for our users in terms of digital content. We will be going all out to ensure that we also increase the number of titles available to our online users during the next financial year.

There were some delays experienced with the advertising of the tender for the construction of the new Galeshewe library. The delays were directly linked to the cutting of the budget during the cost-containment measures implemented both Nationally and in the Province. Our implementing Agent, the Department of Roads and Public Works was only able to finalise the appointment of the contractor during March 2025. The site was also handed over to the Contractor.

The refurbishment of the Churchill Library was also completed, although it has now emerged that the library was experiencing some additional challenges inside and these were not provided for in the original scope. The IDMS Team will now complete all the outstanding work.

Training and capacity building programmes conducted by the directorate include computer training in order to empower our staff with the necessary ICT skills. We also conducted shelf-reading training to empower Library Assistants on how to pack books in a correct way having identified the problem during our monitoring visits. Together with South African Library for the Blind, we conducted customer care training and device training for the staff in our 20 MiniLibs across the Province. The target for training and capacity building programmes was 100 and we managed to exceed the target to 129.

The appointment of staff to district, community libraries and Provincial Offices could not be realised due to outstanding compliance documents to be submitted to the Office of the Premier for approval. Our current vacant posts are 1 Network Controller, 18 Library Assistant and one Administrative Officer for the transfers to municipalities. We have duly complied with the requested documents; we hope to fill all vacant posts in the new Financial Year 2025/2026. Only one appointment was for a Librarian for Greenpoint Library renamed Agreey Klaaste Community Library.

In terms of transfers to municipalities, we managed to transfer to all 26 municipalities although there has been delays in transferring on the planned timeframes. Late submission of compliance documents and the lack of consistent approval managers in municipalities has been a main concern for the last previous years.

With outreach and promotional programmes we were able to implement all the programmes such as World Book Day, World Read Aloud Day, South African Library Week, National Book Week, International Literacy Day, Funda Mzansi Championship, Mandela Day, 50 Years of Libra Library, and International Mother Tongue Day. In addition, we hosted book launches on request from writers and authors of books. We will continue to celebrate these days in the new Financial Year. The launch of Golden Girl by Auma Katrina was also the highlight of the book launches.

Formulation of a database for Oral History participants, documenting our untold stories in the province

Another major milestone realised within the archives sector was the training of staff to implement the Access to Memory (Atom) system, an initiative of the National Archives in 2019 and 2024. This system will ensure that all records in the Archives are uploaded onto the system, clients and community members can then access the archives from anywhere in South Africa.

The Archives section continued with the training of our client offices, at municipalities, departments, office of the MEC's and statutory bodies in Records Management, but focusing on specific areas like; appraisal and disposal of records, RCS (records control schedule) and process to follow before implementing electronic records management systems.

We are now 30 years into democracy and most of our client bodies have not yet transferred records to Khotso Flatela Archives, specifically, records created in the last 30 years. We totally understand that the lack of appointed Records Managers in most client offices delay the process of transferring archival records (A20) to the repository; which in turn

also creates a lack of compliance to the Provincial Archives Act. However, the offices implemented a process on ensuring archival records are transferred to the repository.

Compliance monitoring continued at all our client offices, as per legislative requirements and to advice, guide and support all client offices on ensuring sound records management. The unit provided support to all Departments, Office of MEC's, Municipalities and statutory bodies to ensure sound records management, and most importantly, transfer their archival (A20) records to the Provincial Archives Repository.

The Provincial Archives Act requires that the Provincial Archivist approve all classification systems; classification systems were approved and amended by Provincial Archives to ensure sound records management practices are implemented at client offices.

In collaboration with National Archives, our stakeholders and client offices, the Northern Cape celebrated annual archives week as a country and province to promote the importance of sound records management and archives in the Northern Cape. As well as marketing the discipline at school level and encouraging the usage of the archives at the repository. The Archives section managed to stretched records/ archives advocacy and outreach to several departments.

Table 2.4.4.6: Library Services

Programme / Sub-programme: Library Services									
Outcome	Output	Output Indicator	Audited Actual Performance 2022/2023	Audited Actual Performance 2023/2024	Planned Annual Target 2024/2025	Actual Achievement 2024/2025	Deviation from planned target to Actual Achievement 2024/2025	Reasons for deviations	
Integrated and accessible Sport Arts and Culture infrastructure and information	New libraries established per year	Number of libraries established per year	0	1	1	0	-1	Delay in the tender processes for the construction of Galeshewe Library	
	Facilities maintained	Number of facilities maintained	27	11	10	13	3	The additional facilities were due to emergency maintenance.	
	Libraries providing free public internet access	Number of libraries providing free public internet access	200	225	225	225	-		
	Library materials procured	Number of library materials procured	0	10 776	20 000	23 065	3 065	The reason for over achievement was the commitments of the previous year paid and delivered in the current financial year.	
	Library sites automated	Number of library sites automated	22	30	20	20	-		

Table 2.4.4.7:

Programme / Sub-programme: Archives								
Outcome	Output	Output Indicator	Audited Actual Performance 2022/2023	Audited Actual Performance 2023/2024	Planned Annual Target 2024/2025	Actual Achievement 2024/2025	Deviation from planned target to Actual Achievement 2024/2025	Reasons for deviations
Integrated and accessible Sport Arts and Culture infrastructure and information	Records managers trained	Number of records managers trained	36	60	50	63	13	There has been an influx on requests and process on how to transfer A20 records.
	Client offices inspected	Number of inspections done in client offices	20	30	40	40	-	
	Record classification systems approved	Number of record classification systems approved	6	4	4	6	2	Provincial Archives revived the relationship with client offices to ensure sound records management at all governmental bodies
	Public awareness programmes conducted about archival services	Number of public awareness programmes conducted about archival services	1	1	1	1	-	

Linking performance with budgets

Library and Archives Services spent 96,8 per cent of the 2024-25 allocated budget in comparison to 96,3 per cent in the 2023-24 financial year. The delay in the finalisation of tender processes for the construction of the Galeshewe Library was the primary contributor to the underspending. The other portion of the underspending is linked to the funds allocated to authors for the publishing of literary works. Spending on these transfers is dependent on receipt of manuscripts from writers and approval by the Manuscript Selection Committee.

Sub-programme expenditure

Sub-Programme Name	2024/25			2023/24		
	Final	Actual	(Over)/Under	Final	Actual	(Over)/Under
	Appropriation	Expenditure	Expenditure	Appropriation	Expenditure	Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
Library Services	200 698	194 120	6 578	194 320	187 232	7 088
Archives Services	4 956	4 858	98	4 099	3 805	294
Total	205 654	198 978	6 676	198 419	191 037	7 382

Strategy to overcome areas of under performance

The Galeshewe tender was finalised at the end of financial year by DRPW, and construction is planned to resume in 2025/26.

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

- a) Number of public awareness programmes conducted about archival services: Against the set target of 1, the Department recorded an achievement of 1 public awareness programme conducted about archival services.

4.4 Programme 4: Sport and Recreation

Purpose: The programme provides assistance to provincial sport federations and other relevant bodies to stimulate the development of sport in the province. To formulate inputs regarding sport policy and to promote sport programmes. To stimulate and present capacity building projects. To control, promote and develop the provincial sport academy. To develop and contribute towards sport marketing strategies. To facilitate development of facilities with a view to improving the life of the disadvantaged. To promote and develop sport tourism through major events.

Sub-Programme 4.1: Sport

Purpose: The provide assistance to provincial sport federations and other relevant bodies to stimulate the development of sport in the province.

Sub-Programme 4.2: Recreation

Purpose: To provide assistance to recreation bodies for specific development purposes. To introduce activities to promote and encourage an active and healthy lifestyle.

Sub-Programme 4.3: School Sport

Purpose: To develop policies and conduct research regarding school sport. To monitor and evaluate all programmes pertaining to school sport and promote adequate facilities. To ensure that all learners have access to sport activities and benefits associated with school sports accrue to all learners.

Institutional outcomes for the programme:

- a) A diverse socially cohesive society with a common identity

Table 2.4.4.8:

Programme / Sub-programme: Sport								
Outcome	Output	Output Indicator	Audited Actual Performance 2022/2023	Audited Actual Performance 2023/2024	Planned Annual Target 2024/2025	Actual Achievement 2024/2025	Deviation from planned target to Actual Achievement 2024/2025	Reasons for deviations
A diverse socially cohesive society with a common identity	Sport Federations supported	Number of Sport Federations supported	15	12	20	20	-	
	Local leagues supported	Number of local leagues supported	29	22	28	19	-9	Credibility of the supporting evidence. Capacitate newly appointed club development coordinators to improve quality of performance data
	Schools, hubs and clubs provided with equipment and/or attire	Number of schools, hubs and clubs provided with equipment and/or attire to enable participation in sport and recreation	135	120	275	244	-31	Late delivery of equipment and attire from Transversal Tender. High costs of the Transversal Tender and limited budget.
	Athletes supported by sport academies	Number of athletes supported by sport academies	1 193	538	400	334	-66	The closure of Mayibuye Centre for Construction purposes had an impact on the support to Athletes.

Table 2.4.4.9:

Programme / Sub-programme: Recreation								
Outcome	Output	Output Indicator	Audited Actual Performance 2022/2023	Audited Actual Performance 2023/2024	Planned Annual Target 2024/2025	Actual Achievement 2024/2025	Deviation from planned target to Actual Achievement 2024/2025	Reasons for deviations
A diverse socially cohesive society with a common identity	Active recreation programmes organised and implemented	Number of active recreation programmes organised and implemented	124	111	51	51	-	

Table 2.4.4.10:

Programme / Sub-programme: School Sport								
Outcome	Output	Output Indicator	Audited Actual Performance 2022/2023	Audited Actual Performance 2023/2024	Planned Annual Target 2024/2025	Actual Achievement 2024/2025	Deviation from planned target to Actual Achievement 2024/2025	Reasons for deviations
A diverse socially cohesive society with a common identity	School Sport Leagues organised at local and district level	Number of school sport leagues organised at local and district level	-	-	100	16	-84	Delay by DOE and NDSAC on the finalisation of the Regular participation concept document which hampers implementation of school leagues in districts. Ongoing consultations with the relevant school sport structures. NDSAC to implement the school sport roadshow in the Province.
	Learners supported to participate in the National School Sport Championships	Number of learners supported to participate in the national school sport championships	120	117	344	274	-70	Withdrawal of learners contributed to target not being achieved.

Linking performance with budgets

During the 2024-25 financial year, the programme spent 97,4 per cent in comparison to 87,1 per cent spending in the 2023-24 financial year. The underspending relates mainly to the Autumn National Schools Championships. Due to the event scheduled for April 2025, other services could only be delivered in April resulting in unspent funds. A request to re-allocate the funds in the 2025/26 financial year was submitted to Provincial Treasury.

Sub-programme expenditure

Sub-Programme Name	2024/25			2023/24		
	Final	Actual	(Over)/Under	Final	Actual	(Over)/Under
	Appropriation	Expenditure	Expenditure	Appropriation	Expenditure	Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
Sport	9 036	9 011	25	36 597	26 006	10 591
Recreation	9 727	9 309	418	8 438	8 229	209
School Sport	23 836	22 708	1 128	19 517	19 517	-
Total	42 599	41 028	1 571	64 552	53 752	10 800

Strategy to overcome areas of under performance

- Consequence Management will be implemented where relevant Districts and programmes fail to account for funds spend.
- Quarterly meetings will be held with Districts to ensure submission of credible evidence.
- Head Office will be responsible for Budget approval of all programmes.
- Districts and Programme Managers must ensure submission of Project plans before implementation of each program, which will be signed by District Manager, Provincial Programme Manager, Senior Manager and Grant Manager thus ensuring management of funds to be spend and further account for funds spent.
- Centralization of Budget to the Head Office.
- Ensure transfer to the Northern Cape Sport and Recreation Authority is on time.

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

- Number of schools, hubs and clubs provided with equipment and/or attire to enable participation in sport and recreation: Against the set target of 275 the Department recorded an achievement of 244 schools, hubs and clubs provided with equipment and/or attire
- Number of athletes supported by the sports academies: Against the set target of 400 the Department recorded an achievement of 334 athletes supported

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
McGregor Museum Public Entity	- Access to the museum's collections in the fields of natural and cultural history - hosting of researchers and visitors - Hosting and maintaining of exhibitions - Development of brochures - Implementation of outreach programmes - Development and maintenance of natural and cultural history collections - Updated collection databases - Completed heritage impact assessments - Published peer-reviewed and popular articles - Oral history projects	R5 173 000	R6 456 040	Two unplanned exhibitions were opened during June 2024. On 21 June 2024 the KIMBERLEY ART COLLECTIVE held a Private View of their forthcoming ART EXHIBITION - "THE LAYERS OF KIMBERLEY" - at the Duggan Cronin Gallery and the exhibition TURKISH CONNECTIONS TO KIMBERLEY was officially opened by His Excellency Mr Sinan Yeşildağ, Consul General of the Republic of Türkiye on 25 June 2024. The exhibitions were made possible through collaborations with the Kimberley Art Collective and the Turkish Consulate General in Cape Town. On 26 July 2024 an exhibition titled "Homage to the Departed" was opened at the Duggan-Cronin Gallery. The exhibition explored ethical issues in treatment of human remains in museums. The display or depiction of human remains in museums, whether as actual specimens, casts, or images, raises numerous ethical dilemmas and have been the subject of much debate. With the aim to foster interdisciplinary dialogue, encourage multi-perspectives and promote inclusivity, the partnership involved young artists from Kimberley in South Africa and key local heritage and academic institutions: the McGregor Museum, and Sol Plaatje University. This novel methodological approach embedded the artists as participants, creators, and representatives of diverse communities within the historical framework of the museum with carefully planned activities. Museum Management signed an agreement with Cape Town based Photographic Legacy project who raised funds to digitise its well-known Alfred Duggan-Cronin Photographic collection. The project ran from May-December 2024. The entity hosted several very successful outreach programmes during the financial year. On Mandela day (18/7/24) staff of the McGregor donated food and clothing and painted a local creche in Diamant Park, Greenpoint. The museum hosted a digital

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
	Collaborative research projects			curation workshop on 28 August 2024 that was attended by 15 Kimberley delegates. The workshop formed part of the Photographic Legacy project. In celebration of Tourism and Heritage month in September and Transport month in October the McGregor Museum in collaboration with the Transnet Transport Museum, The William Humphreys Art Gallery and the Big Hole launched a museum passport competition on 20 September 2024. The competition aimed to boost heritage tourism in the region by showcasing the rich historical offering in Kimberley. Participants who visited all four museums between 20 September and 19 October could win a one-way-trip for two persons aboard the Blue Train valued at R73 000. In collaboration with a Kimberley NPO, Awakening Creative Projects (Pty) Ltd, the museum hosted a three-day cultural program titled Awakening Social Sessions: reclaiming space from 5-7 December 2024. On 17 October 2024 the museum exhibited the Luka Jantjie display designed in 2011 at the Sol Plaatje University during the annual Luka Jantjie Memorial lecture. The museum hosted a Pop-Up restaurant at Dunluce House on 13 December 2024 during which Robert Hart presented a short talk on the history of Dunluce house to guests. Sol Plaatje University lecturer, Itumeleng Masiteng, presented a talk titled "Heritage Resources Management vs Development" on 28 Feb 2025. On 4 March 2025 Dr Michaela Ecker from Kiel University in Germany presented a talk titled "New insights into past environment change from archaeological sites in the Northern Cape". Lastly, in collaboration with Slice of Nice Caterers, the museum hosted a brunch at Dunluce House on 22 March 2025 that included a tour of the newly renovated house. Through partnerships with various national and international institutions, the museum continued with its Archaeology collaborative research project "Kgalagadi Human Origins". Funded by the German Research Foundation the project includes scientists from the Universities of Kiel, Oxford, Botswana and York. The project focuses on the importance of the arid interior of southern Africa for human evolution testing human adaptation to marginal environments. Unfortunately, the museum could not continue with its international collaborations in the field of zoology due to the Zoologist and

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
				Zoology collection manager posts being vacant. The entity could not conduct any meaningful historical research during this financial year because all historian posts at the museum are currently vacant. The McGregor Museum again formed part of the National Department of Tourism's Safety monitor programme. Six safety monitors worked at the museum for 9 months as part of their 12-month training programme based on the National certificate in general security practices to obtain workplace experience. A total of 12 826 people visited the museum and its satellites during the year. The museum hosted 95 researchers and responded to 70 research queries. During June 2024, the museum in collaboration with the Market for Charity, commenced hosting a market on the first Saturday of every month at its main museum complex in Atlas Street, Kimberley. The market has become extremely popular and boasts more than 60 stalls selling a wide variety of handcraft and homemade eats. The infrastructure restoration project funded by the National Department of Tourism (NDT) with the Development Bank of South Africa (DBSA) as implementing agent that kicked off during November 2023 were concluded during the 2024/25 financial year. The project included restoration work to Dunluce House, Rudd House, Duggan-Cronin Gallery and the McGregor Museum in Atlas Street as well as work at Magersfontein Battlefield Museum, Wildebeest Kuil Rock Art Centre, Wonderwerk Cave and Alexander McGregor Museum in Chapel Street.

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

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
NC451 Joe Morolong	Municipality	Community Library Services	Yes	1 300		
NC4512 Ga-Segonyana	Municipality	Community Library Services	Yes	1 300		
NC453 Gamagara	Municipality	Community Library Services	Yes	1 098		
NC061 Richtersveld	Municipality	Community Library Services	Yes	1 300		
NC062 Nama Khoi	Municipality	Community Library Services	Yes	1 635		
NC064 Kamiesberg	Municipality	Community Library Services	Yes	1 090		
NC065 Hantam	Municipality	Community Library Services	Yes	1 853		
NC066 Karoo Hoogland	Municipality	Community Library Services	Yes	1 300		
NC067 Khai-Ma	Municipality	Community Library Services	Yes	1 308		
NC071 Ubuntu	Municipality	Community Library Services	Yes	1 516		
NC072 Umsobomvu	Municipality	Community Library Services	Yes	1 740		
NC073 Emthanjeni	Municipality	Community Library Services	Yes	1 090		
NC 074 Kareeberg	Municipality	Community Library Services	Yes	1 306		
NC075 Renosterberg	Municipality	Community Library Services	Yes	1 526		
NC076 Thembelihle	Municipality	Community Library Services	Yes	1 090		
NC077 Siyathemba	Municipality	Community Library Services	Yes	1 400		
NC078 SiyaNcuma	Municipality	Community Library Services	Yes	1 516		
NC082 Kai Garib	Municipality	Community Library Services	Yes	1 190		
NC084 Kheis	Municipality	Community Library Services	Yes	1 090		
NC085 Tsantsabane	Municipality	Community Library Services	Yes	1 417		
NC086 Kgatelopele	Municipality	Community Library Services	Yes	1 199		
NC087 Dawid Kruiper	Municipality	Community Library Services	Yes	3 270		
NC091 Sol Plaatje	Municipality	Community Library Services	Yes	9 264		
NC092 Dikgatlong	Municipality	Community Library Services	Yes	1 300		
NC093 Magareng	Municipality	Community Library Services	Yes	1 199		
NC094 Phokwane	Municipality	Community Library Services	Yes	1 308		
NC Arts and Culture Council	Departmental Agencies	Arts and Culture	Yes	8 578		
NC Heritage Resource Authority	Departmental Agencies	Heritage Services	Yes	2 091		
SA Library for the Blind	Departmental Agencies	Library Services	Yes	1 000		
NC Sport and Recreation Authority	Departmental Agencies	Sport and Recreation	Yes	11 504		
SABC	Departmental Agencies	Licence fee	Annual subscription fee	5		
Richtersveld World Heritage Site	Non-Profit Institution	Upkeep and sustaining the site	Yes	411		
SANDEVA	Non-Profit Institution	Basic Language Proficiency & Awareness	Yes	80		
Nama Khoi Productions	Non-Profit Institution	Promotion and preservation of Nama language & culture	Yes	80		
Total				68 354	-	

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	Purpose for which the funds were to be used	Amount budgeted for R'000	Amount transferred R'000	Reasons why the funds were not transferred
CATHSSETA	Training and Development	391	-	Non compliance by the entity
Richtersveld World Heritage Site	Sustaining and upkeep of the site	410	-	Non compliance by the entity
Total		801	-	

6. CONDITIONAL GRANTS

6.1. Conditional grants and earmarked funds received

The table/s below details the conditional grants and ear marked funds received during for the period 1 April 2024 to 31 March 2025.

Conditional Grant 1: Community Library Services Grant

Department who transferred the grant	Department of Sport, Arts and Culture
Purpose of the grant	To have transformed urban and rural community library infrastructure, facilities and services (primarily targeting previously disadvantaged communities) through a recapitalised programme at national, provincial and local government level.
Expected outputs of the grant	Improved coordination and collaboration between national, provincial and local government on library services. Transformed and equitable library and information services delivered to all rural and urban communities. Improved library infrastructure and services that reflect the specific needs of communities they serve. Improved staff capacity at urban and rural libraries to respond appropriately to community knowledge and information needs. Improved culture of reading. Effective management and coordination of the grant
Actual outputs achieved	26 transfers effected to all local municipalities within the province 191 staff maintained within libraries in the province 31 monitoring visits conducted to municipalities on a quarterly basis 23 065 library material procured 225 libraries providing free public internet access
Amount per amended DORA	R 187 548 million
Amount received (R'000)	R 187 548 million
Reasons if amount as per DORA was not received	None
Amount spent by the department (R'000)	R183 160 million
Reasons for the funds unspent by the entity	The delay on the construction of the Galeshewe Library.
Reasons for deviations on performance	The delay on the construction of the Galeshewe Library.
Measures taken to improve performance	The tender processes concluded at the end of financial year, construction will resume in 2025/26
Monitoring mechanism by the receiving department	Quarterly monitoring of conditional grant performance

Conditional Grant 2: Mass Participation & Sport Development Grant:

Department who transferred the grant	Department of Sport, Arts and Culture
Purpose of the grant	To facilitate sports participation and empowerment within hubs in partnership with relevant stakeholders.
Expected outputs of the grant	Training club officials and sport academy support staff. Club tournaments and leagues staged. Clubs provided with equipment and/ or attire. Support athletes through District Academies. Sport and recreation projects implemented by sport confederations Implement provincial programmes Job creation Implementation of outreach programmes Training of coaches, referees and administrators School teams delivered to National competitions. Schools provided with equipment and/ or attire. Support school sport leagues Sport Focus school supported and/ or established. School Sport Coordinators appointed SLA's with the Federations. Provincial and district Schools Sport structures supported. Increase participants in the School Sport programme.
Actual outputs achieved	116 people trained in club development 19 local leagues staged 244 schools, hubs and clubs provided with equipment and/or attire as per the established norms and standards 3 athlete development programmes supported 60 people trained in Siyadlala 100 people trained to deliver school sport programmes 51 active recreation programmes organised and implemented 274 learners supported to participate in the national school sport championships 34 schools participating in the School sport programme 10 school sport coordinators remunerated 10 active recreation coordinators remunerated 5 club development coordinators appointed
Amount per amended DORA	R 36 705 million
Amount received (R'000)	R 36 705 million
Reasons if amount as per DORA was not received	-
Amount spent by the department (R'000)	R 35 485 million

Reasons for the funds unspent by the entity	<i>Postponement of the Autumn National Schools Championships to April 2025 (2025/26),</i>
Reasons for deviations on performance	<i>Delay in the procurement of equipment and attire Withdrawal of learners at the championships Credibility of performance information submitted Delay in the signing of MOU between NDSAC and NDOE Closure of Mayibuye Multi-purpose centre that affected Academy programmes</i>
Measures taken to improve performance	<i>Districts and Programme Managers to ensure submission of project plans before implementation of each program, which will be signed by District Managers, Provincial Programme Managers, Senior Manager and Grant Manager for accountability. Centralization of budget to the Head Office for efficiency. The Department to fast-track the refurbishment of the Mayibuye Centre.</i>
Monitoring mechanism by the receiving department	<i>Monthly monitoring of conditional grant performance</i>

Conditional Grant 3: EPWP Integrated Grant for Provinces

Department who transferred the grant	<i>Department of Public Works</i>
Purpose of the grant	<i>To reduce poverty through the alleviation and reduction of unemployment</i>
Expected outputs of the grant	<i>Number of target work opportunities created: 60</i>
Actual outputs achieved	<i>Actual number of work opportunities achieved: 72</i>
Amount per amended DORA	<i>R 2 098 million</i>
Amount received (R'000)	<i>R 2 098 million</i>
Reasons if amount as per DORA was not received	<i>None</i>
Amount spent by the department (R'000)	<i>R 2 097 million</i>
Reasons for the funds unspent by the entity	<i>N/A</i>
Reasons for deviations on performance	<i>We had too many resignations and termination, which subsequently led to replacements, therefore increasing the number of work</i>
Measures taken to improve performance	<i>N/A</i>
Monitoring mechanism by the receiving department	<i>Conducting monthly and quarterly verification of participation and collection of monthly attendance registers</i>

7. DONOR FUNDS

7.1. Donor Funds Received

No donor funds received.

8. CAPITAL INVESTMENT

8.1. Capital investment, maintenance and asset management plan

- Construction of Galeshewe Library is currently in progress and with expected completion in September 2026.
- Refurbishment of Mayibuye Multi-Purpose Center is also underway and expected to be completed in July 2026.
- Maintenance projects include maintaining the leaking roofs of the Barkley West Library, Upington Study Library and Churchill Library and a new security fence installed at the old Galeshewe Library.
- The maintenance backlog has not been effectively addressed though the IDMS Directorate and the Department of Roads and Public Works are striving to address all maintenance backlog.

Infrastructure projects	2024/2025			2023/2024		
	Final Appropriation R'000	Actual Expenditure R'000	(Over)/Under Expenditure R'000	Final Appropriation R'000	Actual Expenditure R'000	(Over)/Under Expenditure R'000
New and replacement assets	7 345	6 949	395	5 034		
Existing infrastructure assets	7 490			56 738		
- Upgrades and additions	4 595	814	3 780	5 679		
- Rehabilitation, renovations and refurbishments	1 000	755	244	45 398		
- Maintenance and repairs	2 895	2 895	-	5 661		
Infrastructure transfer						
- Current						
- Capital						
Total						

PART C: GOVERNANCE



1. INTRODUCTION

The Department remains committed to the highest standards of governance which it regards as intrinsic and indispensable to the governing of public finances and resources.

2. RISK MANAGEMENT

The Accounting Officer, in line with the responsibilities contained in section 38 (a) (i) of the Public Finance Management Act (PFMA) has ensured that the Department has effective, efficient and transparent risk management systems in place.

In line with its commitment to good governance, the Department has reviewed its risk management Charter, Strategy and Policy in the 2024/2025 financial year. This approved framework will guide the Department's risk management practices and operations and will remain in effect until 2026/27 financial year.

The Accounting Officer has appointed a Risk and Ethics Management Committee (REMC), consisting of executive managers and senior managers of which the chairperson is external. The REMC continues to provide risk management support to the listed public entity, the McGregor Museum. The Chief Executive Officer of the entity is an appointed member to the Risk and Ethics Management Committee.

The Department uses risk management as a tool to ensure we achieve our strategic objectives and deliver on our mandate. Risk assessments were conducted to determine the effectiveness of agreed controls implemented as well as to identify new and emerging risks. Risk management remains a standing item on the agenda of all senior management meetings and reports are tabled at the quarterly meetings of the Risk and Ethics Management Committee (REMC).

Risk management is also a standing agenda item at Audit Committee meetings where risk management reports are considered and the necessary advice provided. It also monitors the progress on the implementation of actions plans.

Through regular monitoring of risk register, the department has made progress in mitigating identified risks as well as evolving risks, resulting in improvements in strategic risk rating.

3. FRAUD AND CORRUPTION

As part of our fraud prevention mechanism the Department has reviewed its Whistle-blowing policy which was communicated to officials to encourage the reporting of suspected fraudulent and corrupt activities. The Department has started a partnership with relevant stakeholders to extend such awareness programmes to all districts in the province.

4. MINIMISING CONFLICT OF INTEREST

Senior managers are required in terms of Public Service Regulations, 2016 to annually disclose their financial and other interest to ensure that, where possible, conflict of interest is minimized or eliminated. In addition, all finance and supply chain practitioners are required to disclose their financial interest every two years, as required by the Public Service Regulations.

Members to the different bid committees are required to declare their interest per bid committee meeting. Officials appointed to recruitment and selection panels for the filling of vacant posts are also required to declare any conflict of interest prior start of the shortlisting of candidates' process.

All officials, in accordance with the Public service Act, are requested to submit applications to conduct other remunerative work outside the Public Service, which is approved by the Executing Authority. For the year under review a total of nine (9) applications to conduct other remunerative work were approved by the Executing Authority and loaded onto the PERSAL system.

5. CODE OF CONDUCT

The Department has adopted a Code of Ethics and Conduct with the purpose:

- To serve as a brief description of the Department of Sport, Arts and Culture’s core values;
- To provide a framework for identifying conduct that is ethical and acceptable for the employees and officials of the Department who act as its agents at all levels.
- To create the context for the ethical use of authority, to support all efforts aimed at curbing moral degeneration.

The Department through this Code of Ethics and Conduct strives towards upholding the following values and ideals:

- Absolute integrity;
- A culture of honesty;
- Loyalty;
- Professionalism;
- Acceptance of responsibility and accountability;
- A positive public image;
- Confidence from the public;
- Striving for and maintaining credibility;
- High standards of service delivery;
- A sense of pride in belonging to the Department;
- Sanctioning bad, and rewarding good behaviour; and

All other positive attributes contributing toward sound ethical standards.

The Department has an approved Code of Conduct, which provides a clear framework on how employees should conduct themselves. The Department holds annual awareness sessions on the Code of Conduct and business ethics to create awareness and set the tone for ethical behaviour of staff at all levels.

6. HEALTH SAFETY AND ENVIRONMENTAL ISSUES

The Employee Health and Wellness unit has established a Health and Safety Committee. The Head of Department has appointed Health and Safety Representatives as required by the OHS Safety Act 85 of 1993.

7. PORTFOLIO COMMITTEES

No.	Matters raised by the Portfolio Committee	Response by the department
1.	Submit a Status Report on the case (R1 mil), as well as a report on consequence management	The Department unable to report/comment on a matter that is currently in court (sub judice).

No.	Matters raised by the Portfolio Committee	Response by the department
2.	The Department must submit a plan of action to ensure that Sport and Recreation Sector respond adequately in addressing the advancement of Sport to professional level and report accordingly	The Department of Sport Arts and Culture will continue to provide Hungry Lions, Richmond Ladies, Upington City and Royal Wizards during their Home Away games with Transport or Accommodation Focus on providing support to a sustainable leagues system with clubs as a basis.

8. SCOPA RESOLUTIONS

Resolution No.	Subject	Details	Response by the department	Resolved (Yes/No)
1.	Filling of vacant funded posts	Together with the Office of the Premier ensure that all critical positions at the Department that have been vacant for more than twelve (12) months are filled before the end of the 2024/25 financial year.	32 Critical Posts were identified. Submission was compiled and sent to NCPT for budget verification. - NCPT Budget office approved 32 critical posts. - Supervisors & Managers submitted Job Descriptions & Pre-Interview Questionnaires to Job Analyst. 12 Post were submitted to OTP for the JE process and were all approved. 12 Posts were advertised.	No
2.	Strengthening internal controls at McGregor Museum	Ensure that McGregor Museum strengthen existing internal controls over daily and monthly processing and reconciliation of transactions and adequately review and prepare financial statements by subjecting the financial statements to the three levels of review prior to submission for auditing with accurate, complete information supporting the performance evidence	It was the first year that the entity included GRAP 103 into its AFS. During this process information was constantly being gathered by the accounting firm that was appointed to value and verify approximately 130 000 heritage assets. This process took longer than expected and was only concluded during May 2024, which led to some late adjustments being missed in the final updates of the Fixed Asset Register. Without a dedicated CFO the register was only reviewed by the State Accountant: assets and the CEO	Yes

9. PRIOR MODIFICATIONS TO AUDIT REPORTS

Nature of qualification, disclaimer, adverse opinion and matters of non-compliance	Financial year in which it first arose	Progress made in clearing / resolving the matter
Unqualified with no material findings	2023/24	N/A

10. INTERNAL CONTROL UNIT

The Internal Control Unit is located in the Sub-Directorate: Risk and Integrity Management within the Office of the Accounting Officer. Currently the unit has only one official responsible for compliance checks on relevant areas within financial management.

The following are areas being tested and monitored by the Unit:

- Audit/verification of payments to ensure that non-compliance to both SCM and financial accounting are identified and corrected.
- Auditing of S&T and fuel claims to ensure that there are no fraudulent claims.

Assessment and determination report on each identified financial irregularities are reported to the Unauthorised, Irregular Fruitless and Wasteful Expenditure Committee, (UIF&W) for recommendation to the Accounting Officer. This committee is chaired by an external chairperson with representation from Shared Internal Audit Services.

Policies, procedure manuals and check-lists have been developed and implemented to ensure compliance.

11. INTERNAL AUDIT AND AUDIT COMMITTEES

INTERNAL AUDIT

The Executive Council of the Northern Cape Provincial Government has established an Internal Audit Unit (IAU) to provide internal audit services to all 11 departments, listed public entities and one trading entity within the province. The shared Internal Audit Unit is divided into 4 clusters, Department of Sport, Arts and Culture being serviced by the Internal Audit Unit – Agriculture Cluster (Cluster 3). The IAU is an independent, objective assurance and consulting activity designed to add value and improve the client’s operations.

Mandate

The Internal Audit Unit was established according to the Public Finance Management Act, 1999 (Act No 1 of 1999) section 38(a)(ii) which requires that the accounting officer establish a system of internal audit under the control and direction of an audit committee. Internal Audit assisted the department and management with the achievement of their objectives and remains a vital part of the department’s governance and combined assurance structures. Internal Audit is the primary independent assurance provider on the adequacy and effectiveness of the department’s governance, risk management and control structures, systems and processes.

Vision and strategy

Vision: Contributing to a modern, growing and successful province by delivering assurance and advisory audits.

The strategy is to:

- Contribute to the focus area of clients: This includes high-risk areas and significant projects and program. Internal audit include relevant assurance / advisory assignments in the internal audit plans, attend meetings to provide inputs, is available to clients to bounce ideas off and serve as a communication link to other stakeholders, inclusive of risk units and audit committees.
- Clean audits: The internal audit function will contribute to assist the achievement of clean audits, by focussing on those areas that attracted qualifications from the AGSA and conducting follow-up assignments on the status of implementation of internal audit and AGSA action plans. Internal audit will summarize the audit committee recommendations annually and report the results of the abovementioned to the clients and relevant oversight bodies. Combined assurance arrangements will be enhanced with various stakeholders, including the AGSA Regulatory Auditors, AGSA Information Systems Auditors for IT audits, OTP Monitoring and Evaluation Unit for performance report audits, PT Infrastructure Unit for infrastructure audits, Provincial Accountant General Office for financial audits.
- Technology: Technology play a central role in the strategy and entails increasing the use of data analytics, receiving and providing training on the use of technology as a business enabler and to explore new digital methods to create efficiency.

More resources are allocated towards the bigger and riskier departments in an effort to assist towards clean audits. The internal audit service to the departments are done with internal capacity and the internal audit service to the public entities are outsourced.

The internal audit function compile an annual controls report that summarise all the assignments for the year and provide an assessment of the governance, risk management and internal control environment.

The internal audit function transitioned to the new Global Internal Audit Standards that became effective in January 2025 and will continue to operate in accordance with all guiding prescripts to maintain its status of being in general conformance to the Standards.

Charter, methodology and internal audit plans

The IAF operates in accordance with a formally approved Internal Audit Charter, which aligns with the Treasury Regulations, International Professional Practices Framework, and methodologies from the Institute of Internal Auditors (IIA) and ISACA for IT audits. A three-year rolling internal audit plan and annual operational plan guide audit activities reviewed and approved annually by the Audit Committee.

Annual internal audit assurance statement

Internal Audit assurance can only be reasonable and not absolute and does not supersede the department's and management's responsibility for the ownership, design, implementation, monitoring and reporting of governance, risk management and internal controls.

Independence and authority

The independence of internal audit is considered by the Chief Audit Executive and Audit Committee on an ongoing basis. It has been determined and confirmed that Internal Audit has remained independent of all operational functions and that the functional reporting to the Audit Committee and administrative reporting to the Treasury Head of Department have enabled appropriate organisational positioning. A shared internal audit model is in place, stationed in Provincial Treasury and operates in 4 clusters of 3 departments each. This contributed positively to independence. Internal Audit has access to all stakeholders as well as free and unrestricted access to all areas within the department.

Staffing:

The IAF staff structure consists of 13 audit staff and 1 secretary servicing the three departments in the cluster. The IAF operated with a reduced capacity due to one vacancy at the Senior Internal Auditor level. The collective skills and experience of IAF staff are appropriate. The training budget was allocated, and the staff was provided with training and sufficient Continuing Professional Development (CPD) hours to comply with the Institute of Internal Auditor's CPD requirements.

All internal audit officials are registered members of the Institute of Internal Auditors.

Quality assurance and improvement program

The compulsory 5-yearly external quality assurance review was concluded in December 2022. The outcome was again the highest rating, namely general conformance to the Standards for the Professional Practice of Internal Auditing. The internal audit function transitioned to the new Global Internal Audit Standards that became effective 9 January 2025.

For the last 11 consecutive years, the Auditor-General did not raise any negative findings during their annual review of Internal Audit. Internal Audit continued with the combined assurance model and is in constant communication with the Auditor-General, Provincial Treasury and Office of the Premier to refine it in various fields.

Stakeholder relationships

To ensure proper coordination and maximisation of audit effort the IAF liaised with other external review agencies and coordinated all review, evaluation and/or investigation activities within the NCPG. These combined assurance efforts include assurance, control, and monitoring functions such as the Auditor-General of South Africa, Office of the Premier, Risk Management, Compliance, Security, Legal, Ethics, and Anti-corruption.

Key activities of the internal audit:

- AFS and APR review
- AGSA action plan - completeness and adequacy
- AGSA action plan status of implementation
- Asset Management
- Compliance and Reporting Framework
- IA action plan status of implementation
- Information and Communication Technology
- Interim Financial Statements
- Labour relations
- Risk, fraud and ethics management
- Supply Chain Management

Ad hoc projects and value add

No ad hoc audits were conducted during the reporting period. The internal audit unit attended and contributed to various departmental governance committee, operational and management meetings. Internal audit work has contributed to improved compliance, identification of inefficiencies, and informed decision-making.

Internal audit recommendations

Recommendations were issued to management to address control weaknesses and each recommendation was taken into an agreed action plan by management. The Audit Committee tracked implementation progress on a quarterly basis and recommended earlier timelines for implementation where necessary.

AUDIT COMMITTEE

Key activities and objectives of the audit committee:

Mandate, responsibility & authority

The Audit Committee assists the department by providing advice relating to the reporting process, the system of internal control, the risk management processes, the internal and external audit process and the departments processes for monitoring compliance with laws and regulations and the code of conduct.

The risk management function resides under an executive Risk Management Committee, chaired by an independent chairperson from outside the organisation. The Audit Committees will oversee the functioning thereof and receive quarterly reports thereon.

The Cluster Audit Committees assist the relevant management of the Departments and Entities that fall within the ambit of the Cluster by providing advice relating to the reporting process, the system of internal control, risk management, governance, the audit process and the Departments' process for monitoring compliance with laws and regulations and the code of conduct.

Independence and composition of the audit committee

The Executive Council of the Northern Cape Provincial Government has established Cluster Audit Committees for the 11 Provincial Departments, 6 listed public entities and one trading entity. The Cluster Audit Committee deals with 3 departments.

Each Cluster Audit Committee consist of a minimum of two (2) and a maximum of three (3) external members as well as a maximum of two (2) internal members. External members will not be employees of the Northern Cape Provincial Administration and internal members will be employees of the Northern Cape Provincial Administration. The Executive Authority of the Provincial Treasury in consultation with the relevant Executive Authorities of the relevant departments will appoint the Audit Committee members and the Chairperson of each cluster. Members of the relevant Audit Committees shall serve on the committees in their individual capacity. The Chairpersons of the Cluster Audit Committees may not be employees of the Provincial Administration. The Chairpersons must have the ability to preside over meetings and to direct the discussion along constructive lines.

Performance against statutory duties

The AC concluded its work in line with the reviewed AC charter. The quarterly assessment of AC achievement of planned responsibilities indicate AC complied to all statutory requirements.

Audit committee performance evaluation

The performance of AC is evaluated annually by AC stakeholders and the AC members. These evaluations were concluded and did not indicate any areas requiring intervention.

Resolution of audit committee recommendations

The matters arising from each AC meeting as well as the quarterly report by the AC to the HOD and MEC records the key recommendations from the AC to the HOD. Generally the recommendations from the AC were implemented by the department but the AC requested the HOD and MEC to ensure key areas as outlined in the reports require specific prioritisation and attention.

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

During the financial year under review, four meetings were convened as per its charter including a meeting convened to discuss rectification plan status of implementation.

The term of audit committee members is three years with an opportunity to be renewed for another 3 year term. The audit committee members and their attendance up to 31 March 2025 were as follows:

Name	Qualifications	Internal or external	Term of appointment	No. of Meetings attended
C. Motau (Chairperson)	Doctor Technologiae: Computer Science and Data Master degree in Information Technology Master degree in Business Leadership Bachelor of Commerce	External	01/12/2023 – 30/11/2026	4
Z. Hlophe	Post-Graduate-Diploma in Internal Auditing Bachelor of Accounting Science (BCompt) Certified Internal Auditor (CIA) Certification in Control Self-Assessment (CCSA)	External	01/12/2023 – 30/11/2026	4

Name	Qualifications	Internal or external	Term of appointment	No. of Meetings attended
N. de Leeuw	B Compt Hons B Compt CA(SA) Certificate in Effectiveness Reporting and Auditing CIA (Certified Internal Auditor)	External	01/12/2023 – 30/11/2026	4
I. Manyane	Post Graduate Diploma in Public Management BA Psychology	Internal	01/12/2023 – 30/11/2026	4

12. AUDIT COMMITTEE REPORT

1. REPORT OF THE AUDIT COMMITTEE FOR 2024/25

The Audit Committee has adopted formal terms of reference, as its Audit Committee Charter. The Audit Committee has discharged its responsibilities in terms of its charter as contained therein, in line with the requirements of section 38(1)(a) of the PFMA and Treasury Regulation 3.1.13.

2. THE EFFECTIVENESS OF INTERNAL CONTROL

The Audit Committee is satisfied as to the effectiveness of the internal audit function during the year and that the internal audit activity has to a large extent addressed the risks pertinent to the Department. Our review of the findings of the internal audit work, which was based on the risk assessments conducted in the Department revealed certain weaknesses, which were then raised with the Department.

List of internal audit assignment conducted during the year:

- AGSA action plan completeness and adequacy
- AGSA action plan status of implementation
- Annual Financial Statement and Annual Performance Report
- Compliance and Reporting Framework
- Division of Revenue Act – Extended Public Works Program
- General Controls Review - Housing Subsidy System
- Internal Audit action plan status of implementation
- Interim Financial Statements
- Operational Review - Municipal Development and Planning
- Performance Information
- Risk, fraud and ethics management
- Supply Chain Management - Quotation Process

Areas of concern from internal audit assignments:

Governance

Audit rectification plans were developed and not fully implemented on time, resulting in repeat audit findings by internal and external auditors. The departmental financial misconduct committee reported good progress to deal with assessment and determination reports related to unwanted expenditures in line with the National Treasury Compliance and Reporting Framework.

Risk management

The departmental risk management committee did function for the year under review resulting in the implementation of risk mitigation action plans being monitored on an ongoing basis. Risk reports were submitted to the Audit Committee on a quarterly basis.

Controls

- From the various reports and assessments of internal audit, it can be concluded that the internal control environment is partially adequate and partially effective. Management has developed an action plan to address the issues over a period of time. The Audit Committee monitored the implementation of the plan during the quarterly Audit Committee meetings and implementation of its recommendations is in progress.

- The internal audit activity also maintains the combined assurance framework and plan, which were developed in collaboration with the departmental risk management unit and the AGSA. The plan has been useful in ensuring that assurance is placed at all identified high-risk areas.

3. IN-YEAR MANAGEMENT AND MONTHLY/QUARTERLY REPORT

The Department has been reporting monthly and quarterly to Provincial Treasury as required by the PFMA. We had engagements with the Department's management to provide clarity on completeness and quality of reports during our quarterly meetings and officials of the Department were able to clarify areas of concern raised by the Audit Committee.

4. EVALUATION OF THE FINANCIAL STATEMENTS

The Audit Committee has:

- Reviewed and discussed the annual financial statements and annual performance information report prepared by the department with the AGSA and the Accounting Officer for inclusion in the Annual Report;
- Reviewed the AGSA audit report;
- Reviewed the AGSA's management report and management's responses thereto;
- Reviewed the Department's compliance with legal and regulatory provisions;
- Reviewed significant adjustments resulting from the audit; and
- Reviewed the outcome of the evaluation of the annual financial statements.

5. AGSA REPORT

The Audit Committee concurs and accepts the conclusion of the AGSA audit report on the annual financial statements and is of the opinion that the audited financial statements be accepted and read together with the report of the AGSA.

6. REPORT TO THE ACCOUNTING OFFICER AND EXECUTIVE AUTHORITY

On a quarterly basis the Audit Committee writes a report to the Executive Authority and Head of Department which highlights the issues that needs attention or improvement within the Department's performance.

The Audit Committee met with the Accounting Officer in the Audit Committee meetings.

7. CONCLUSION

The Audit Committee wishes to express its appreciation to the management of the department, AGSA and internal audit for the co-operation and information they have provided to fulfil our mandate and enable us to compile this report.



Dr. C. Motau
Chairperson of the Audit Committee
Department of Sport, Arts and Culture
8 August 2025

13. B-BBEE COMPLIANCE PERFORMANCE INFORMATION

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

Has the Department / Public Entity applied any relevant Code of Good Practice (B-BBEE Certificate Levels 1 – 8) with regards to the following:		
Criteria	Response Yes / No	Discussion <i>(include a discussion on your response and indicate what measures have been taken to comply)</i>
Determining qualification criteria for the issuing of licences, concessions or other authorisations in respect of economic activity in terms of any law?	No	The Department did not offer the issuing of licences, concessions or other authorisations in respect of economic activity in terms of any law.
Developing and implementing a preferential procurement policy?	Yes	The preferential procurement regulations are included in the SCM Policy.
Determining qualification criteria for the sale of state-owned enterprises?	No	The Department did not offer qualification criteria for the sale of state-owned enterprises.
Developing criteria for entering into partnerships with the private sector?	No	The Department did not enter into partnerships with the private sector.
Determining criteria for the awarding of incentives, grants and investment schemes in support of Broad Based Black Economic Empowerment?	No	The Department did not offer awarding of incentives, grants and investment schemes in support of Broad Based Black Economic Empowerment during the financial year under review.

PART D: HUMAN RESOURCE MANAGEMENT



1. LEGISLATION GOVERNING HUMAN RESOURCES MANAGEMENT

The information provided in this part is prescribed by the Public Service Act, 1994 as amended and Public Service Regulations, 2016 (Chapter 3; Part 1; regulation 26 of the PSR, 2016)

2. INTRODUCTION

As an operational nucleus, Human Resources Management (HRM) performs its three critical roles of being i) a strategic partner; ii) a change agent and iii) employee champion under the Chief Director Corporate Services. This ensures that HR is strategically positioned to highlight human capital issues at executive management level, and provide strategic direction for the Department through efficient and effective human resources administration and support services. The Director HRM, through the following components champions the strategic voice of HR at senior management level:

- *Directorate Human Resources Management* – responsible for the following specialist areas namely a) HR Administration; b) HR Development & Employee Performance Management Services; c) Employee Health and Wellness; d) HR Strategy Planning, Information Management & Organisational Development services; e) Labour Relations (employee relations).

The departments' strategic goals and consequently the HR objectives flowing in support of the strategic goals have their origin in the government's national and provincial priorities as well as policy priorities as contained in the Medium Term Strategic Framework (MTSF), 2020 – 2024 Strategic Plan and departmental mandates. As we are adapting and adjusting for the 7th administration, which is the Government of National Unity, we plan to enhance a more professional, systematic and well organized work environment for all employees of Department of Sport, Arts and Culture, stakeholders and its service delivery recipients.

2.1 OVERVIEW OF HR MATTERS AT THE DEPARTMENT

The utilisation of an integrated approach by Human Resource Management is the cornerstone of our ability to assist line function components to deliver on the department's service delivery mandate of social cohesion and nation building.

The following were the focus areas during the performance year under review:

- i. Institutionalization of Business Process Mapping in the department;
- ii. Gain approval for the Reviewed Organisational structure which is aligned with staff establishment;
- iii. Develop a Recruitment and retention strategy to address scarce and critical skills for the department;
- iv. Develop an Employment Equity Policy and an Employment Equity Plan with clear numerical targets for groupings and align it with recruitment and selection;
- v. Provide training (or information sessions) to Managers and employees on how the process of EPMDS should be implemented from the signing of the agreements to the assessments;
- vi. Ensure compliance with the directive on utilisation of the 1% personnel budget;
- vii. Conduct and report on PERSAL Verification on a quarterly basis;
- viii. Lobby for additional funding for implementation of EHW programs;
- ix. Training on conflict and dispute resolution to be provided for all line managers and training to be provided to labour relations officers to represent the employer at all labour forum levels.

2.2 HR PRIORITIES

The following tables present the level to which identified hr priorities (*emanating from the 202 to 2029 HR Plan*) were achieved during the 2024/2025 financial year

NO.	HR SUB-PROGRAMME	IMPACT IN THE DEPARTMENT AND ITS ENTITIES							
1.	Human Resources Administration	Processes focused on the							
		a) Permanent appointment of thirty two (32) employees b) The turnover rate currently stands at 3,5% in the department							
		c) Development of the Standard Operating Procedure to guide management in management of leave in efforts to reduce the high leave liability. Information sessions held in the five district and head office to ensure the following: • Enable departmental employees, supervisors and management to manage leave and to ensure that employees understand their role in leave management • Ensure that employee leave matters are recorded accurately on PERSAL, Employee files and that employee leave is monitored efficiently and effectively • Promote the understanding and optimal implementation of employee leave management within the Department.							
		d) The achievement of Employment Equity targets remains a serious challenge. The following table illustrates the department’s performance in this regard : <table> <tr> <th>Indicators</th><th>National Targets</th><th>Actual</th></tr> <tr> <td>% of Females in SMS</td><td>50,00%</td><td>40%</td></tr> <tr> <td>% of Disabled</td><td>2,00%</td><td>0,61%</td></tr> </table> Source: Strategic HR Performance Report	Indicators	National Targets	Actual	% of Females in SMS	50,00%	40%	% of Disabled
Indicators	National Targets	Actual							
% of Females in SMS	50,00%	40%							
% of Disabled	2,00%	0,61%							
2.	HR Strategy Planning & Organisational Development	e) Employment Equity Policy and Plan drafted for the department with clear numerical targets. Employment Equity reporting to the department of Labour concluded for the 2024/25 financial year. Employment Equity Committee established in the department							
		a) Biannual PERSAL Disaster recovery exercises were concluded in September 2024 and February 2025. b) PERSAL Quarterly verification reports were concluded to ensure a clean audit of the system.							
		c) In its endeavour to ensure compliance with the reduction of vacancy rate as required by the DPSA, the departmental vacancy rate stood at 6.2% at the end January 2025.							
		d) Organisational Development processes focused on: i) the development of the organisational structure for the period 2024-2029 submitted to Office of the Premier and MPSA in April 2024. ii) Development of the organisational functionality assessment submitted March 2024.							

NO.	HR SUB-PROGRAMME	IMPACT IN THE DEPARTMENT AND ITS ENTITIES
		e) Quarterly D6 delegation reports were submitted to the MEC for noting of delegations' decisions taken. The same report serves as evidence of performance during quarterly performance reporting. f) Development and mapping of two (2) listed services (in respect of OMF) (Business Process Map and Standard Operating Procedures) g) The following compliance documents required by the DPSA have been developed, presented to senior management for support and approved by the HOD including being submitted before the due dates: a) HR Planning Implementation report 2024/25; b) HR Plan for the 2015-2029 MTEF; c) b) HR Capability Assessment Tool. both documents are due to the DPSA by 30 May annually;
3.	Human Resources Development	Processes focused on the following for EPMDS; a) Facilitated the development of Performance Agreements for all departmental staff for the 2024/25 performance period b) Capturing of 100% of submitted Performance Agreements on PERSAL by the due date of 30 June 2024. A total of 99.39% for SL1-12 and 72.73% for SMS members were submitted. c) In terms of mid-term performance assessments, 95.90% in relation to SL1-12 and 72.73% for SMS members were submitted by the due date. Processes focused on the following for skills development: a) Four servicing employees received financial study assistance for career advancement b) Two employees completed Compulsory Induction Programme training, and c) Eight employees underwent formal skills development training that was presented by the national School of Government d) The following compliance documents required by the DPSA have been developed, presented to senior management for support and approved by the HOD including being submitted before the due dates: i. Work Skills Plan; ii. Annual HRD Implementation Plan; iii. HRD Monitoring Tool;

NO.	HR SUB-PROGRAMME	IMPACT IN THE DEPARTMENT AND ITS ENTITIES	
4	Employee Health and Wellness		(%) of Target
		1. Employees reached with Health Promotion messages	100%
		2. Educational events/sessions held(e.g. stress management)	95%
		3. Employees who received psycho-social therapy	90%
		4. Employees trained on Financial Wellness	70,00%
		5. Employees who received Garnishee Orders during the past 12 months	0%
		6. Employees referred for debt counselling	0%
		7. Employees who participated in departmental physical and recreational activities (e.g. sporting codes, choir)	59,30%
5	Labour Relations	a)	0% of all cases are finalised within 90 days from supervisory awareness of the transgressions.

2.3 WORKFORCE PLANNING FRAMEWORK AND KEY STRATEGIES TO ATTRACT AND RECRUIT A SKILLED AND CAPABLE WORKFORCE

At the end of 31 March 2025, the department had a total workforce of 516 employees. Thirteen (13) employees were permanently appointed during the period under review.

i. The following is a breakdown of officials at retirement age and their occupational categories:

NO OF OFFICIALS	AGE	OCCUPATIONAL CATEGORY
13	56-67	Professionals and Managers
10	56-69	Administrative Office Workers
15	56- 63	Elementary workers
Source: PERSAL Age Distribution Report report – Staff nearing retirement period ending 31/03/2025 -accessed 14/04/2025.		

The following HRP strategic interventions are included in the 2025-2029 HR Plan to ensure that strategies are implemented to address the above:

- Develop a Recruitment and retention strategy to address scarce and critical skills for the department
 - Identify the gaps in terms of scarce and critical skills in the department. Develop a mentoring, coaching and retention strategy and policies
- Review R&S policy to address the gaps in terms of scarce and critical skills gaps
- The integration of the capacity building budgets of the Sport and Recreation and the Library Conditional Grant for skills development in the departmental scarce skills will build both high morale and motivation.
- This is noting that the department’s 1% for skills development has also be suspended due to COVID

2.4 OTHER HIGHLIGHTS OF ACHIEVEMENTS

The reliability of the validity Persal data has previously posed a challenge where HR reporting was concerned. This has however improved since the department has concluded the following:

- i. **Quarterly PERSAL clean-up operations**
The quarterly clean-up operations are undertaken based on PERSAL exception reports received from the provincial PERSAL helpdesk at the provincial treasury; As of 31 March 2025 the departmental vacancy rate stood at 6.2% which is below the national benchmark of 10%.
- ii. **Management of employee terminations quarterly report**
Employee terminations are analysed quarterly through the exit management interviews, the different types of terminations are analysed and the reasons thereto considered for corrective intervention. The turnover and retirement rates provide the senior and executive management with information to manage the workplace stability; employee mobility; including consideration of strategies to employ which will ensure the retention of requisite skills.
- iii. **Employee health and wellness quarterly reports**
The EHW reports are analysed to ascertain the trends in respect of a) HCT; b) Non- communicable diseases; c) TB and d) SHERQ. These quarterly assessments have assisted the department and employees as an early detection system for employee health and wellness. These have assisted the department to reduce the incidences of illness and absenteeism within the department. These reports are shared quarterly with the Department of Public Service and Administration.

iv. Organisational Structure

The Reviewed and aligned organisational structure with budget allocation was submitted for consultation with Treasury, The Office of the Premier and DPSA, the MPSA gave concurrence for the Organisational structure in June 2024 and it was subsequently approved by the MEC Sport, Arts and Culture NC in October 2025.

2.5 CHALLENGES FACED BY THE DEPARTMENT

Management observed the following challenges/risks with particular focus on human resources:

- i. Lack of understanding of the HR Planning process within the department and its linkage to both the budgeting and annual performance planning cycles;
- ii. The department's shrinking equitable share when compared to the ever increasing Conditional Grant allocations;
- iii. The prioritisation of infrastructure projects in the NPD above soft projects such as social cohesion and nation building;
- iv. The poaching of scarce and critical skills;
- v. The ever present challenges with lack of funding for Occupational Health and Wellness in the department;
- vi. The lack of management capacity and buy-in into HR processes;
- vii. The lack of adequate departmental Human Resources Information Systems and transversal Management Information Systems;
- viii. Budget constraints: the HRM & HRD Directorate's indicative allocation has over the past three years not been significant enough to allow for HR to budget for important HR processes such as Job Evaluation, OHS, Organisational Development and Employment Equity

All our plans will require sufficient financial resourcing to ensure implementation and that the organisational objectives are realised.

The department has the following human capital issues to contend with:

- A large component of planned retirees in its scarce skills functions;
- A very youthful staff contingent especially in the semi-skilled category SL 3-5;
- Percentage of females in the SMS is less than 50% of the required national target;
- Percentage of staff with disabilities is less than the required 2%;

2.6 FUTURE HR PLANS AND GOALS

The following serves as future projects in the 2025/2026 reporting period:

- i. Effective and efficient management of scarce and critical skills through targeted recruitment and selection strategies
- ii. Institutionalization of Business Process Mapping in the department;
- iii. Institutionalization of Employment Equity in the department
- iv. Gain approval of the HRD Strategy for the upcoming MTSF period;
- v. Gain approval of the EHW Strategy for the upcoming MTSF period;
- vi. Training on conflict and dispute resolution to be provided for all line managers and training to be provided to labour relations officers to represent the employer at all labour forum levels

9. HUMAN RESOURCES OVERSIGHT STATISTICS¹

3.1 Personal Related Expenditure

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

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

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

Programme	Total Voted 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	90 077,00	61 161,00	0,00	0,00	67,90	577,00
Cultural Affairs	76 672,00	34 137,00	0,00	0,00	44,50	468,00
Library and Archives Services	199 535,00	102 939,00	0,00	0,00	51,60	279,00
Sport and Recreation	60 412,00	22 259,00	0,00	0,00	36,80	556,00
Total	426 704,00	220 496,00	0,00	0,00	51,70	375,00

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

Salary Band	Personnel Expenditure including Transfers (R'000)	% of Total Personnel Cost	Average Personnel Cost per Employee (R)	Number of Employees
Skilled (Levels 3-5)	94 604,00	41, 9	543 254,00	314
Highly skilled production (Levels 6-8)	60 384,00	26,70	494 951,00	122
Highly skilled supervision (Levels 9-12)	46 557,00	20,60	878 434,00	53
Senior management (Levels >= 13)	14 155,00	6,30	1 415 500,00	10
Contract (Levels 3-5)	622,00	0,20	180 000,00	3
Contract (Levels 6-8)	1 434,00	0,60	130 364,00	11
Contract (Levels 9-12)	557,00	0,20	557 000,00	1
Contract (Levels >= 13)	3 457,00	1,50	1 728 500,00	2
Periodical Remuneration	-	-	-	-
Abnormal Appointment	2 107,00	0.90	29 264,00	72

¹ NB: All data is sourced: Vulindlela Q4 – HR Oversight 1 April 2024 -31 March 2025 accessed 11/04/2025.

Salary Band	Personnel Expenditure including Transfers (R'000)	% of Total Personnel Cost	Average Personnel Cost per Employee (R)	Number of Employees
TOTAL	223 875,00	99,10	380 740,00	588

Table 3.1.3 Salaries, Overtime, Home Owners Allowance and Medical Aid by programme for the period 1 April 2024 - 31 March 2025

Programme	Salaries		Overtime		Home Owners Allowance		Medical Aid	
	Amount (R'000)	Salaries as a % of personnel cost	Amount (R'000)	Overtime as a % of personnel cost	Amount (R'000)	HOA as a % of personnel cost	Amount (R'000)	Medical Aid as a % of personnel cost
Administration	51 333,00	82,10	0,00	0,00	1 451,00	2,30	3 230,00	5,20
Cultural Affairs	26 980,00	77,80	0,00	0,00	1 443,00	4,20	2 729,00	7,90
Library and Archives Services	77 173,00	73,00	0,00	0,00	5 539,00	5,20	11 235,00	10,60
Sport and Recreation	17 973,00	78,60	0,00	0,00	897,00	3,90	1 327,00	5,80
Total	173 460,00	76,80	0,00	0,00	9 329,00	4,10	18 521,00	8,20

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

Salary Bands	Salaries		Overtime		Home Owners Allowance		Medical Aid	
	Amount (R'000)	Salaries as a % of personnel cost	Amount (R'000)	Overtime as a % of personnel cost	Amount (R'000)	HOA as a % of personnel cost	Amount (R'000)	Medical Aid as a % of personnel cost
Skilled (Levels 3-5)	66 233,00	69,90	0,00	0,00	6 047,00	6,30	12 237,00	12,80
Highly skilled production (Levels 6-8)	46 496,00	76,60	0,00	0,00	2 473,00	4,10	5 010,00	8,20
Highly skilled supervision (Levels 9-12)	40 217,00	85,00	0,00	0,00	657,00	1,40	1 172,00	2,50
Senior management (Levels >= 13)	12 681,00	87,80	0,00	0,00	154,00	1,10	102,00	0,70
Contract (Levels 3-5)	610,00	99,80	0,00	0,00	0,00	0,00	0,00	0,00
Contract (Levels 6-8)	1 430,00	99,20	0,00	0,00	0,00	0,00	0,00	0,00

Salary Bands	Salaries		Overtime		Home Owners Allowance		Medical Aid	
Contract (Levels 9-12)	557,00	96,90	0,00	0,00	0,00	0,00	0,00	0,00
Contract (Levels >= 13)	3 149,00	87,30	0,00	0,00	0,00	0,00	0,00	0,00
Periodical Remuneration	-	-	-	-	-	-	-	-
Abnormal Appointment	2 086,00	98,70	0,00	0,00	0,00	0,00	0,00	0,00
TOTAL	173 460,00	76,80	0,00	0,00	9 329,00	4,10	18 521,00	8,20

3.2 Employment and Vacancies

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
Administration, Permanent	125	106	15,20	10
Cultural Affairs, Permanent	91	73	19,80	0
Library & Archives Services, Permanent	306	297	2,90	0
Library EPWP (Environment) Incentive Grant	-	-	-	-
Sport & Recreation, Permanent	42	40	4,80	0
Sport & Recreation EPWP (Social Sector) Incentive Grant	-	-	-	-
TOTAL	564	516	8,50	10

N.B Table 3.2.1 According to the DPSA calculation for vacancy rate only takes into cognisance permanent Appointments. Vacancy rate is expressed as a percentage.

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

Salary band	Number of posts on the establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
Lower skilled (Levels 1-2)	8	8	0,00	0
Skilled (Levels 3-5), Permanent	326	306	6,10	0
Highly Skilled Production (Levels 6-8), Permanent	131	122	6,90	0
Highly Skilled Supervision (Levels 9-12), Permanent	70	53	24,30	0
Senior Management (Levels >= 13), Permanent	12	10	16,70	0
Contract (Levels 3-5), Permanent	3	3	0,00	0
Contract (Levels 6-8), Permanent	11	11	0,00	10
Contract (Levels 9-12), Permanent	1	1	0,00	0
Contract (Levels >= 13), Permanent	2	2	0,00	0
Library EPWP (Environment) Incentive Grant	-	-	-	-
Sport and Recreation EPWP (Social Sector) Incentive Grant	-	-	-	-
TOTAL	564	516	8,50	10

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

Critical occupations	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
Administrative Related, Permanent	80	76	5,0	0
All Artisans In The Building Metal Machinery Etc., Permanent	5	5	0	0
Archivists Curators And Related Professionals, Permanent	4	4	0	0
Cleaners In Offices Workshops Hospitals Etc., Permanent	43	38	11,6	0
Client Inform Clerks(Switchb Recept Inform Clerks), Permanent	4	3	25	0
Communication And Information Related, Permanent	3	3	0	0
Community Development Workers, Permanent	1	1	0	0

Critical occupations	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
Finance And Economics Related, Permanent	2	2	0	0
Financial And Related Professionals, Permanent	6	6	0	0
Financial Clerks And Credit Controllers, Permanent	17	14	17,6	0
Food Services Aids And Waiters, Permanent	1	1	0	0
Head Of Department/Chief Executive Officer, Permanent (not on oversight)	1	1	0	0
Human Resources & Organisat Developm & Relate Prof, Permanent	4	4	0	0
Human Resources Clerks, Permanent	8	8	0	0
Human Resources Related, Permanent	8	8	0	0
Information Technology Related, Permanent	9	9	0	1
Language Practitioners Interpreters & Other Commun, Permanent	4	2	50,0	0
Librarians And Related Professionals, Permanent	10	10	0	0
Library Mail And Related Clerks, Permanent	236	224	5,08	0
Logistical Support Personnel, Permanent	5	4	20,0	0
Material-Recording And Transport Clerks, Permanent	10	1	90	0
Messengers Porters And Deliverers, Permanent	9	9	0	0
Natural Sciences Related, Permanent	11	9	18,2	0
Other Administrat & Related Clerks And Organisers, Permanent	33	33	20	9
Other Administrative Policy And Related Officers, Permanent	3	3	0	0
Other Information Technology Personnel., Permanent	4	2	50	0
Other Occupations, Permanent	15	12	6,66	0
Risk Management And Security Services, Permanent	3	2	33,3	0
Secretaries & Other Keyboard Operating Clerks, Permanent	11	10	9,0	9,09

Critical occupations	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
Senior Managers, Permanent	11	9	25,00	0
Trade Labourers, Permanent	3	3	25,00	0
Library Epwp (Environment) Incentive Grant	-	-	-	-
Sport And Recreation EPWP (Social Sector) Incentive Grant	-	-	-	-
TOTAL	564	516	8,50	10

3.3 Filling of SMS Posts

Table 3.3.1 SMS post information as on 31 March 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
Salary Level 16 (Member of the Executive Council)	1	1	100	0	0
Salary Level 15 (Deputy Director-General/ Head of Department)	1	1	100	0	0
Salary Level 14	3	3	100	0	0
Salary Level 13	8	7	87,5	1	12,5
Total	13	12	92	1	8

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
Salary Level 16 (Member of the Executive Council)	1	1	100	0	0
Salary Level 15 (Deputy Director General / HOD)	1	1	100	0	0
Salary Level 14	3	3	100	0	0
Salary Level 13	8	6	75	2	25
Total	13	11	85	2	15

Table 3.3.3 Advertising and filling of SMS posts for the period 1 April 2024 - 31 March 2025

SMS Level	Advertising	Filling of posts	
	Number of vacancies per level advertised in 6 months of becoming vacant	Number of vacancies per level filled in 6 months of becoming vacant	Number of vacancies per level not filled in 6 months but filled in 12 months
Salary Level 16	-	-	-
Salary Level 15	-	-	-
Salary Level 14	-	-	-
Salary Level 13	-	-	-
Total	0	0	0

Table 3.3.4 Reasons for not having complied with the filling of funded vacant SMS - Advertised within 6 months and filled within 12 months after becoming vacant for the period 1 April 2024 - 31 March 2025

Reasons for vacancies not advertised within six months
The advertising of the vacancies was delayed by the 2023 implementation of control measures aimed at assisting EAs in managing fiscal sustainability during the process of creating and filling vacant posts in the Departments.

Reasons for vacancies not filled within twelve months
The advertising of the vacancies was delayed by the 2023 implementation of control measures aimed at assisting EAs in managing fiscal sustainability during the process of creating and filling vacant posts in the Departments.

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 - 31 March 2025

Reasons for vacancies not advertised within six months
Not Applicable - see table 3.3.4 above

Reasons for vacancies not filled within six months
Not Applicable - see table 3.3.4 above

3.4 Job Evaluation

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

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)	8	3	37,50	0	0,00	0	0,00
Skilled (Levels 3-5)	326	4	1,20	0	0,00	0	0,00
Highly Skilled Production (Levels 6-8)	131	1	0,80	0	0,00	0	0,00
Highly Skilled Supervision (Levels 9-12)	70	3	4,30	1	33,30	0	0,00
Senior Management Service Band A	7	2	28,60	0	0,00	0	0,00
Senior Management Service Band B	4	0	0,00	0	0,00	0	0,00
Senior Management Service Band C	1	0	0,00	0	0,00	0	0,00
Senior Management Service Band D	3	0	0,00	0	0,00	0	0,00
	11	0	0,00	0	0,00	0	0,00
Contract (Levels 3-5)							
Contract (Levels 6-8)	1	0	0,00	0	0,00	0	0,00
Contract (Levels 9-12)	1	0	0,00	0	0,00	0	0,00
4 Contract Band A	9	3	37,50	0	0,00	0	0,00
TOTAL	564	13	2,30	1	7,70	0	0,00

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

Gender	African	Asian	Coloured	White	Total
Female	0	0	0	0	0
Male	1	0	0	0	1
Total	1	0	0	0	1
Employees with a disability					0

NB: 1 The post being upgraded was as a result of grade progression of the job holder.

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

Occupation	Number of employees	Job evaluation level	Remuneration level	Reason for deviation
-	0	0	0	0

Total	0	0
Total Number of Employees whose salaries exceeded the level determined by job evaluation in 2023/2024		0
Percentage of total employment		0

Table 3.4.4 Profile of employees who have salary levels higher than those determined by job evaluation for the period 1 April 2024 - 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
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Total Number of Employees whose salaries exceeded the grades determined by job evaluation in 2024/2025	None
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NB: No employees whose jobs were graded through Job Evaluation have been remunerated on salaries higher than the determined job grades during the reporting period under review.

3.5 Employment Changes

Table 3.5.1 Annual turnover rates by salary band for the period 1 April 2024 - 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)	8	0	0	0,00
Skilled (Levels 3-5) Permanent	316	1	8	2,50
Permanent Highly Skilled Production (Levels 6-8) Permanent	125	1	6	4,80
Highly Skilled Supervision (Levels 9-12) Permanent	54	1	2	3,70
Senior Management Service Band A Permanent	5	0	0	0,00
Senior Management Service Band B Permanent	4	0	0	0,00
Senior Management Service Band C Permanent	1	1	1	100,00

Senior Management Service Band D Permanent	3	0	0	0,00
Contract (Levels 3-5) Permanent	8	0	4	50,00
Contract (Levels 6-8) Permanent	4	9	2	50,00
Contract (Levels 9-12) Permanent	1	0	0	0,00
Library EPWP (Environment) Incentive Grant	-	-	-	-
Sport and Recreation EPWP (Social Sector) Incentive Grant	-	-	-	-
Contract Band A Permanent	1	0	0	0,00
Contract Band C Permanent	1	0	0	0,00
TOTAL	524	13	24	4,58

*sourced from PERSAL report on Service Terminations per termination type and Appointments per Nature of Appointment

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

Critical Occupation	Number of employees at the beginning of period 1 April 2024	Appointments and transfers into the department	Terminations and transfers out of the department	Turnover rate
Administrative Related Permanent	80	-	4	5
All Artisans In The Building Metal Machinery Etc. Permanent	5	-	-	0
Archivists Curators And Related Professionals Permanent	3	1	-	0
Cleaners In Offices Workshops Hospitals Etc. Permanent	43	-	5	11,6
Client Inform Clerks(Switchb Recept Inform Clerks) Permanent	3	-	-	0
Communication And Information Related Permanent	3	-	-	0
Community Development Workers Permanent	1	-	-	0
Finance And Economics Related, Permanent	2	-	-	0
Financial And Related Professionals Permanent	6		-	0
Financial Clerks And Credit Controllers Permanent	13	1	-	0
Food Services Aids And Waiters Permanent	1	-	-	0
Head of Department/Chief Executive Officer, Permanent	1	-	-	0
Human Resources & Organisat Developm & Relate Prof Permanent	4	1	1	12,5

Critical Occupation	Number of employees at the beginning of period 1 April 2024	Appointments and transfers into the department	Terminations and transfers out of the department	Turnover rate
Human Resources Clerks Permanent	8	-	-	0
Human Resources Related Permanent	8	-	-	0
Information Technology Related Permanent	9	-	-	0
Language Practitioners Interpreters & Other Commun Permanent	3	-	1	0
Librarians And Related Professionals Permanent	10	1	1	0
Library Mail And Related Clerks Permanent	228	-	4	1,75
Logistical Support Personnel Permanent	5	-	1	20
Material-Recording And Transport Clerks, Permanent	1	-	-	
Messengers Porters And Deliverers Permanent	9	-	-	0
Natural Sciences Related Permanent	11	-	2	18,1
Other Administrat & Related Clerks And Organisers Permanent	26	9	2	7,69
Other Administrative Policy And Related Officers Permanent	3	-	-	0
Other Information Technology Personnel. Permanent	2	-	-	0
Other Occupations Permanent	13	-	1	7,69
Risk Management And Security Services Permanent	2	-	-	0
Secretaries & Other Keyboard Operating Clerks Permanent	10	-	-	0
Senior Managers Permanent	10	-	1	10
Trade Labourers Permanent	1	-	1	100
Library EPWP (Environment) Incentive Grant	-	-	-	0
Sport and Recreation EPWP (Social Sector) Incentive Grant	-	-	-	0
TOTAL	524	13	24	4,58

**sourced from PERSAL report on Service Terminations per termination type and Appointments per Nature of Appointment*

Table 3.5.3 Reasons why staff left the department for the period 1 April 2024 - 31 March 2025

Termination Type	Number	% of total Termination
Death, Permanent	3	12,5
Resignation, Permanent	6	25

Termination Type	Number	% of total Termination
Expiry of contract, Permanent	8	33,3
Dismissal-misconduct, Permanent	1	4,2
Retirement, Permanent	6	25
Other, Permanent	-	0
TOTAL	24	100

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

Occupation	Employees as at 1 April 2024	Promotions to another salary level	Salary level promotions as a % of employees by occupation	Progressions to another notch within a salary level	Notch progression as a % of employees by occupation
Administrative Related	80	1	1,25	64	80
All Artisans In The Building Metal Machinery Etc.	5	0	0	5	100
Archivists Curators And Related Professionals	3	0	0	3	100
Cleaners In Offices Workshops Hospitals Etc.	43	0	0	33	76,7
Client Inform Clerks(Switchb Recept Inform Clerks)	3	0	0	2	66,6
Communication And Information Related	3	0	0	2	66,6
Community Development Workers	1	0	0	0	0
Finance And Economics Related, Permanent	2	0	0	2	100
Financial And Related Professionals	6	0	0	4	66,6
Financial Clerks And Credit Controllers	13	3	23	8	61,5
Food Services Aids And Waiters	1	0	0	1	100
Head of Department/Chief Executive Officer, Permanent	1	0	0	0	0
Human Resources & Organisat Developm & Relate Prof	4	0	0	2	50
Human Resources Clerks	8	0	0	6	75
Human Resources Related	8	0	0	5	62,5
Information Technology Related	9	0	0	5	55,5
Language Practitioners Interpreters & Other Commun	3	0	0	1	33,3
Librarians And Related Professionals	10	0	0	10	100

Occupation	Employees as at 1 April 2024	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
Library Mail And Related Clerks	228	0	0	190	83,3
Logistical Support Personnel	5	0	0	2	40
Material-Recording And Transport Clerks, Permanent	1	0	0	1	100
Messengers Porters And Deliverers	9	0	0	5	55,5
Natural Sciences Related	11	0	0	7	63,6
Other Administrat & Related Clerks And Organisers	26	0	0	11	46,1
Other Administrative Policy And Related Officers	3	0	0	1	33,3
Other Information Technology Personnel.	2	0	0	2	100
Other Occupations	13	0	0	13	100
Risk Management And Security Services	2	0	0	2	100
Secretaries & Other Keyboard Operating Clerks	10	0	0	10	100
Senior Managers	10	0	0	0	0
Trade Labourers	1	0	0	1	100
TOTAL	524	5	0,95	398	76

Table 3.5.5 Promotions by salary band for the period 1 April 2024- 31 March 2025

Salary Band	Employees 1 April 2024	Promotions to another salary level	Salary bands promotions as a % of employees by salary level	Progressions to another notch within a salary level	Notch progressions as a % of employees by salary band
Lower Skilled (Levels1-2)	8	0	0	8	100
Skilled (Levels 3-5), Permanent	317	3	0,95	264	83,2
Highly Skilled Production (Levels 6-8), Permanent	124	2	1.6	99	80,5
Highly Skilled Supervision (Levels 9-12), Permanent	54	0	0	27	50
Senior Management (Levels >= 13), Permanent	10	0	0	0	0
Contract (Levels 3-5), Permanent	3	0	0	0	0
Contract (Levels 6-8), Permanent	1	0	0	0	0
Contract (Levels 9-12), Permanent	3	0	0	0	0
Contract (Levels >= 13), Permanent	1	0	0	0	0
TOTAL	524	5	0,95	398	0

3.6 Employment Equity

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

Occupational categories (SASCO)	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Senior Officials And Managers	29	10	-	-	17	6	-	-	66
Professionals	15	9	1	1	12	14	0	2	54
Technicians And Associate Professionals	14	9	0	0	16	6	0	0	45
Clerks	55	30	0	0	118	81	0	0	284
Service Shop And Market Sales Workers	-	-	-	-	-	-	-	-	0
Craft And Related Trade Workers	2	0	0	0	0	1	0	0	3
Labourers And Related Workers	25	15	0	0	17	7	0	0	64
Library EPWP (Environment) Incentive Grant	-	-	-	-	-	-	-	-	0

Occupational categories (SASCO)	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Sport And Recreation EPWP (Social Sector) Incentive Grant	-	-	-	-	-	-	-	-	0
TOTAL	140	73	1	2	180	115	0	5	516

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, Permanent	1	0	0	0	0	0	0	0	1
Senior Management, Permanent	4	1	0	0	2	2	0	0	9
Professionally qualified and experienced specialists and mid-management, Permanent	21	9	0	1	15	4	0	3	53
Skilled technical and academically qualified workers, junior management, supervisors, foremen, Permanent	32	19	0	1	42	26	0	2	122
Semi-skilled and discretionary decision making, Permanent	72	42	0	0	111	81	0	0	306
Unskilled and defined decision making, Permanent	2	0	0	0	6	0	0	0	8
Contract (Top Management), Permanent	1	0	0	0	0	0	0	0	1
Contract (Senior Management), Permanent	0	0	1	0	0	0	0	0	1
Contract (Professionally Qualified), Permanent	1	0	0	0	0	0	0	0	1
Contract (Skilled Technical), Permanent	5	2	0	0	3	1	0	0	11
Contract (Semi-Skilled), Permanent	1	0	0	0	1	1	0	0	3
Library EPWP (Environment) Incentive Grant	-	-	-	-	-	-	-	-	0
Sport and Recreation EPWP (Social Sector) Incentive Grant	-	-	-	-	-	-	-	-	0
TOTAL	140	73	1	2	180	115	0	5	516

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

Occupational Band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top Management, Permanent	1	0	0	0	0	0	0	0	1

Occupational Band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Professionally qualified and experienced specialists and mid-management, Permanent	1	0	0	0	0	0	0	0	1
Skilled technical and academically qualified workers, junior management, supervisors, foremen, Permanent	0	0	0	0	0	1	0	0	1
Semi-skilled and discretionary decision making, Permanent	0	0	0	0	0	1	0	0	1
Contract (Skilled technical), Permanent	6	1	0	0	2	0	0	0	9
Library EPWP (Environment) Incentive Grant	-	-	-	-	-	-	-	-	0
Sport and Recreation EPWP (Social Sector) Incentive Grant	-	-	-	-	-	-	-	-	0
TOTAL	8	1	0	0	2	2	0	0	13

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

Occupational Band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Professionally qualified and experienced specialists and mid-management, Permanent	9	4	0	0	10	2	0	3	28
Skilled technical and academically qualified workers, junior management, supervisors, foremen, Permanent	27	17	0	0	36	21	0	2	103
Semi-skilled and discretionary decision making, Permanent	66	39	0	0	93	73	0	0	271
Unskilled and defined decision making, Permanent	2	0	0	0	6	0	0	0	8
Contract (Professionally qualified), Permanent	0	0	0	0	0	0	0	0	0
Contract (Skilled technical), Permanent	0	0	0	0	1	0	0	0	1
Contract (Semi-skilled), Permanent	0	0	0	0	0	0	0	0	0
TOTAL	104	60	0	0	146	96	0	5	411

Table 3.6.5 Terminations for the period 1 April 2024 - 31 March 2025

Occupational Band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top Management, Permanent	0	0	0	0	0	1	0	0	1
Senior Management, Permanent	-	-	-	-	-	-	-	-	0
Professionally qualified and experienced specialists and mid-management, Permanent	0	1	0	0	0	1	0	0	2
Skilled technical and academically qualified workers, junior management, supervisors, foremen, Permanent	3	1	0	0	2	2	0	1	9
Semi-skilled and discretionary decision making, Permanent	4	3	0	0	3	2	0	0	12
Contract (Professionally qualified), Permanent	0	0	0	0	0	0	0	0	0
Contract (Skilled technical), Permanent	0	0	0	0	0	0	0	0	0
Contract (Semi-skilled), Permanent	0	0	0	0	0	0	0	0	0
Library EPWP (Environment) Incentive Grant	-	-	-	-	-	-	-	-	0
Sport and Recreation EPWP (Social Sector) Incentive Grant	-	-	-	-	-	-	-	-	0
TOTAL	7	5	0	0	5	6	0	1	24

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

	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Senior Management, Permanent	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-

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

Occupational category	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Legislators, Senior Officials and Managers	-	-	-	-	-	-	-	-	-

Occupational category	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Professionals	-	-	-	-	-	-	-	-	-
Technicians and Associate Professionals	-	-	-	-	-	-	-	-	-
Clerks	-	-	-	-	-	-	-	-	-
Service and Sales Workers	-	-	-	-	-	-	-	-	-
Skilled Agriculture and Fishery Workers	-	-	-	-	-	-	-	-	-
Craft and related Trades Workers	-	-	-	-	-	-	-	-	-
Plant and Machine Operators and Assemblers	-	-	-	-	-	-	-	-	-
Elementary Occupations	-	-	-	-	-	-	-	-	-
Employees with disabilities	-	-	-	-	-	-	-	-	-
Library EPWP (Environment) Incentive Grant	-	-	-	-	-	-	-	-	-
Sport and Recreation EPWP (Social Sector) Incentive Grant	-	-	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-	-	-

3.7 Signing of Performance Agreements by SMS Members

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

SMS Level	Total number of funded SMS posts	Total number of SMS members	Total number of signed performance agreements	Signed performance agreements as % of total number of SMS members
Salary Level 15 (Deputy Director General / Head of Department)	1	1	1	100
Salary Level 14	4	4	4	100
Salary Level 13	11	9	6	66,7
Total	15	14	11	78,6

Table 3.7.2 *Reasons for not having concluded Performance agreements for all SMS members as on 31 May 2023*

Reasons

Table 3.7.3 *Disciplinary steps taken against SMS members for not having concluded Performance agreements as on 31 March 2023*

Reasons
Not applicable as all SMS incumbents had complied within the pre-determined timeframe

3.8 Performance Rewards

Table 3.8.1 *Performance Rewards by race, gender and disability for the period 1 April 2023 - 31 March 2024*

Race & Gender	Beneficiary Profile			Cost	
	Number of beneficiaries	Total number of employees	% of total within group	Cost (R'000)	Average cost per employee
African, Female	0	180	0	0	0
African, Male	0	138	0	0	0
Asian, Female	0	0	0	0	0
Asian, Male	0	1	0	0	0
Coloured, Female	0	114	0	0	0
Coloured, Male	0	73	0	0	0
Total Blacks, Female	0	294	0	0	0
Total Blacks, Male	0	212	0	0	0
White, Female	0	5	0	0	0
White, Male	0	2	0	0	0
Employees with a disability	0	3	0	0	0

Race & Gender	Beneficiary Profile			Cost	
	Number of beneficiaries	Total number of employees	% of total within group	Cost (R'000)	Average cost per employee
TOTAL	0	516	0	0	0

Table 3.8.2 Performance Rewards by salary band for personnel below Senior Management Service for the period 1 April 2023 - 31 March 2024

Salary Bands	Beneficiary Profile			Cost	
	Number of beneficiaries	Number of employees	% of total within salary bands	Total Cost (R'000)	Average cost per employee
Lower Skilled (Levels 1-2)	-	8	-	-	-
Skilled (Levels 3-5)	-	306	-	-	-
Highly Skilled Production (Levels 6-8)	-	122	-	-	-
Highly Skilled Supervision (Levels 9-12)	-	53	-	-	-
Contract (Levels 3-5)	-	3	-	-	-
Contract (Levels 6-8)	-	11	-	-	-
13 Contract (Levels 9-12)	-	1	-	-	-
TOTAL	0	504	0	0	0

Table 3.8.3 Performance Rewards by critical occupation for the period 1 April 2023 - 31 March 2024

Critical Occupations	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	-	14	-	-	-
Human resources clerks	-	8	-	-	-
All artisans in the building metal machinery etc.	-	5	-	-	-
Messengers porters and deliverers	-	9	-	-	-
Material-Recording And Transport Clerks, Permanent		1			
Human resources & organisat developm & relate prof	-	4	-	-	-
Risk management and security services	-	2	-	-	-
Logistical support personnel	-	4	-	-	-
Natural sciences related	-	9	-	-	-
Other administrat & related clerks and organisers	-	33	-	-	-
Other occupations	-	12	-	-	-

Critical Occupations	Beneficiary Profile			Cost	
	Number of beneficiaries	Number of employees	% of total within occupation	Total Cost (R'000)	Average cost per employee
Head Of Department/Chief Executive Officer, Permanent (not on oversight)	-	1	-	-	-
Finance And Economics Related, Permanent	-	2	-	-	-
Financial and related professionals	-	6	-	-	-
Administrative related	-	76	-	-	-
Communication and information related	-	3	-	-	-
Secretaries & other keyboard operating clerks	-	10	-	-	-
Library mail and related clerks	-	224	-	-	-
Cleaners in offices workshops hospitals etc.	-	38	-	-	-
Human resources related	-	8	-	-	-
Trade labourers	-	3	-	-	-
Language practitioners interpreters & other commun	-	2	-	-	-
Archivists curators and related professionals	-	4	-	-	-
Other administrative policy and related officers	-	3	-	-	-
Senior managers	-	9	-	-	-
Client inform clerks(switchb receipt inform clerks)	-	3	-	-	-
Other information technology personnel.	-	2	-	-	-
Food services aids and waiters	-	1	-	-	-
Community development workers	-	1	-	-	-
Librarians and related professionals	-	10	-	-	-
Information technology related	-	9	-	-	-
TOTAL	-	516	-	-	-

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

Salary Band	Beneficiary Profile	Total Cost (R'000)	Average cost per employee	Total cost as a % of the total personnel expenditure	Personnel Cost SMS (R'000)

	Number of beneficiaries	Number of employees	% of total within salary bands				
Band A	7	6	-	15,10	1 888	0,20	8 235,29
Band B	4	4	-	5,66	1 888	0,20	6 534,02
Band C	1	1	-	-	-	-	2 066,91
Band D	1	1	-	-	-	-	1 217,13
TOTAL	13	12	-	20,77	1 888,00	0,20	18 053,34

3.9 Foreign Workers

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

Salary band	01 April 2024		31 March 2025		Change	
	Number	% of total	Number	% of total	Number	% Change
Lower skilled	-	-	-	-	-	-
Highly skilled production (Lev. 6-8)	-	-	-	-	-	-
Highly skilled supervision (Lev. 9-12)	-	-	-	-	-	-
Contract (level 9-12)	-	-	-	-	-	-
Contract (level 13-16)	-	-	-	-	-	-
Total	-	-	-	-	-	-

Table 3.9.2 Foreign workers by major occupation for the period 1 April 2024 - 31 March 2025

Major occupation	01 April 2024		31 March 2025		Change	
	Number	% of total	Number	% of total	Number	% Change
-	-	-	-	-	-	-
-	-	-	-	-	-	-

NB: No foreign workers currently employed

3.10 Leave utilisation

Table 3.10.1 Sick leave for the period 1 January 2024 - 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)
Contract (Levels 3-5)	15	80,00	2	0,70	8	10,00
Contract (Levels 6-8)	37	70,30	10	3,40	4	40,00
Highly skilled production (Levels 6-8)	740	87,60	85	28,80	9	1 274,00

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)
Highly skilled supervision (Levels 9-12)	279	83,50	38	12,90	7	896,00
Senior management (Levels 13-16)	35	71,40	5	1,70	7	187,00
Skilled (Levels 3-5)	1303	86,40	149	50,50	9	1 300,00
Lower skilled (Levels 1-2)	73	97,30	6	2,00	12	50,00
TOTAL	2482	86,30	295	100,00	8	3 758,00

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 disability leave	% of total employees using disability leave	Average days per employee	Estimated Cost (R'000)
Contract (Levels 13-16)	-	-	-	-	-	-
Contract (Levels 3-5)	-	-	-	-	-	-
Contract (Levels 6-8)	-	-	-	-	-	-
Contract (Levels 9-12)	-	-	-	-	-	-
Highly skilled production (Levels 6-8)	221	100,00	8	28,60	28	367,00
Highly skilled supervision (Levels 9-12)	136	100,00	4	14,30	34	442,00
Senior management (Levels 13-16)	-	-	-	-	-	-
Skilled (Levels 3-5)	576	100,00	16	57,1	45	673,00
TOTAL	933	100,00	28	100,00	33	1 418,00

Table 3.10.3 Annual Leave for the period 1 January 2024 - 31 December 2024

Salary Band	Total days taken	Number of employees using leave	Average per employee
Contract (Levels 13-16)	40	20	2
Contract (Levels 3-5)	61	20	3
Contract (Levels 6-8)	119	11	11
Contract (Levels 9-12)	3	3	1
Highly skilled production (Levels 6-8)	3302	27	124
Highly skilled supervision (Levels 9-12)	1514	28	54
Senior management (Levels 13-16)	224	28	8
Skilled (Levels 3-5)	8003,84	26	310
Lower skilled (Levels 1-2)	175	22	8
TOTAL	13441,84	26	521

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

Salary Bands	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 at 31 December 2024 (R)
Contract (Levels 13-16)	0	0	0	0
Contract (Levels 3-5)	0	0	0	0
Contract (Levels 6-8)	0	0	0	0
Contract (Levels 9-12)	0	0	0	0
Highly skilled production (Levels 6-8)	0	0	0	20
Highly skilled supervision (Levels 9-12)	0	0	0	19
Senior management (Levels 13-16)	0	0	0	24
Skilled (Levels 3-5)	0	0	0	75
Lower Skilled (Levels 1-2)	0	0	0	0
TOTAL	0	0	0	32

Table 3.10.5 Leave payouts for the period 1 April 2024 - 31 March 2025

REASON	Total Amount (R'000)	Number of Employees	Average per employee (R'000)
Annual - discounting with resignation (work days)	30,00	2	15 000,00
Annual - discounting: contract expiry (work days)	163,00	3	54 333,00
Annual - gratuity: death/retirement/medical retirement(work	247,00	6	41 167,00
Capped - gratuity: death/retirement/medical retirement(work	99,00	2	49 500,00
TOTAL	540,00	13	160 000,00

3.11 HIV/AIDS & Health Promotion Programmes

Table 3.11.1 Steps taken to reduce the risk of occupational exposure

Units/categories of employees identified to be at high risk of contracting HIV & related diseases (if any)	Key steps taken to reduce the risk
Departmental Line Functions	HCT testing and promotion and awareness session were conducted throughout the department's five district offices and at Head Office.

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

Question	Yes	No	Details, if yes
1. Has the department designated a member of the SMS to implement the provisions contained in Part VI E of Chapter 1 of the Public Service Regulations, 2001? If so, provide her/his name and position.		X	Mr. B. Jacobs Chief Director Corporate Services
2. Does the department have a dedicated unit or have you designated specific staff members to promote health and well-being of your employees? If so, indicate the number of employees who are involved in this task and the annual budget that is available.	X		2 EMPLOYEES: 1)EHW Practitioner: SHERQ 2)Admin Assistant : EHW Annual Budget: R393 000
3. Has the department introduced an Employee Assistance or Health Promotion Programme for your employees? If so, indicate the key elements/services of the programme.	X		Management of Safety, Health, Environment, Quality and Risk within the Department Management of Employee Wellness within the department Management of Health and Productivity in the department Management of HIV&AIDS, STI's and TB in the department

Question	Yes	No	Details, if yes
3. Has the department established (a) committee(s) as contemplated in Part VI E.5 (e) of Chapter 1 of the Public Service Regulations, 2001? If so, please provide the names of the members of the committee and the stakeholder(s) that they represent.	X		<u>SHERQ Committee</u> Mr. C. DuToit (Temp Chairperson) Ms. A. Davis Mr. C. Christians Mr. F. Mosenene Mr. T. Segopa Mr. I. Xhamela Mr. S. Roach (Secretariat) <u>SHE Reps</u> Mr. B. Opperman Mr. B. Motse Mr. G. Hansen Ms. G. Malgas Mr. H. Anthony Mr. J. Blom Mr. K. Setshogela Mr. P. Lecoko Mr. C. Letimela Mr. R. Carelse Mr. R. Goliath Mr. T. Nowatha Mr. T. Sebolia Ms. W. Daniels Mr. V. Mbandezi Mr. V. Tythulo Ms. K. Nkokou Mr. J. Pienaar Mr. K. Gaeganelwe
5. Has the department reviewed the employment policies and practices of your department to ensure that these do not unfairly discriminate against employees on the basis of their HIV status? If so, list the employment policies/practices so reviewed.		X	HIV/AIDS and TB Management Policy up for review in March 2026
6. Has the department introduced measures to protect HIV-positive employees or those perceived to be HIV-positive from discrimination? If so, list the key elements of these measures.	X		Dissemination of IEC material related to HIV/Aids Stigma and discrimination
7. Does the department encourage its employees to undergo Voluntary Counselling and Testing? If so, list the results that you have achieved.	X		HIV/AIDS testing done as well as presentations/information sessions including dissemination of IEC material Last event in Q4 34 voluntarily tested and are aware of their results
8. Has the department developed measures/indicators to monitor & evaluate the impact of your health promotion programme? If so, list these measures/indicators.	X		Quarterly reports submitted to DPISA, as per the Operational Plans for the financial year. The Systems Monitoring Tool developed by DPISA evaluates these.

3.12 Labour Relations

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

Total number of Collective agreements	-
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Table 3.12.2 Misconduct and disciplinary hearings finalized for the period 1 April 2024 - 31 March 2025

Outcomes of disciplinary hearings	Number	% of total
None	-	-
TOTAL	-	-

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

Type of misconduct	Number	% of total
Unauthorized use of state finances	-	-
-	-	-

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

Grievances	Number	% of Total
Resolved	1	14,30
Not Resolved	6	85,70
TOTAL	7	100,00

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

Disputes	Number	% of Total
Number of disputes upheld	-	-
Number of disputes dismissed	-	-
Total number of disputes lodged	-	-

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

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

NB: No working days were lost to strike action during the period under review

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

Generic Column Header	Number
Number of people suspended	-
Number of people whose suspension exceeded 30 days	-
Average number of days suspended	-
Cost (R'000) of suspensions	-

3.13.1 Skills development

Table 3.13.1 Training needs identified for the period 1 April 2024- 31 March 2025

Occupational Categories	Gender	Number of employees as at 1 April 2024	Training needs identified at start of reporting period			
			Learnerships	Skills Programmes & other short courses	Other forms of training	Total
Legislators, senior officials and managers	Female	23	-	-	-	-
	Male	30	-	-	-	-
Professionals	Female	28	-	-	-	-
	Male	26	-	-	-	-
Technicians and associate professionals	Female	22	-	-	-	-
	Male	23	-	-	-	-
Clerks	Female	199	-	-	-	-
	Male	85	-	-	-	-
Service and sales workers	Female	0	-	-	-	-
	Male	0	-	-	-	-
Skilled agriculture and fishery workers	Female	0	-	-	-	-
	Male	0	-	-	-	-
Craft and related trades workers	Female	1	-	-	-	-
	Male	2	-	-	-	-
	Female	0	-	-	-	-

Occupational Categories	Gender	Number of employees as at 1 April 2024	Training needs identified at start of reporting period			
			Learnerships	Skills Programmes & other short courses	Other forms of training	Total
Plant and machine operators and assemblers	Male	0	-	-	-	-
Elementary occupations	Female	24	-	-	-	-
	Male	40	-	-	-	-
Gender sub totals	Female	300	-	-	-	-
	Male	216	-	-	-	-
TOTAL		516	-	-	-	-

Table 3.13.2 Training provided for the period 1 April 2024- 31 March 2025

Occupational Categories	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	23	-	-	-	-
	Male	30	-	-	-	-
Professionals	Female	28	-	-	-	-
	Male	26	-	-	-	-
Technicians and associate professionals	Female	22	-	-	-	-
	Male	23	-	-	-	-
Clerks	Female	199	-	-	-	-
	Male	85	-	-	-	-
Service and sales workers	Female	0	-	-	-	-
	Male	0	-	-	-	-
Skilled agriculture and fishery workers	Female	0	-	-	-	-
	Male	0	-	-	-	-
	Female	1	-	-	-	-

Occupational Categories	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
Craft and related trades workers	Male	2	-	-	-	-
Plant and machine operators and assemblers	Female	0	-	-	-	-
	Male	0	-	-	-	-
Elementary occupations	Female	24	-	-	-	-
	Male	40	-	-	-	-
Gender sub totals	Female	300	-	-	-	-
	Male	216	-	-	-	-
TOTAL		516	-	-	-	-

3.14 Injury on duty

Table 3.14.1 Injury on duty for the period 1 April 2024- 31 March 2025

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

NB: No injury on duty incidents were reported during the period under review

3.15 Utilisation of Consultant

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

Project title	Total number of consultants that worked on project	Duration (work days)	Contract value in Rand
-	-	-	-
Total number of projects	Total individual consultants	Total duration Work days	Total contract value in Rand

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

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

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

Total number of projects	Total individual consultants	Total duration Work days	Total contract value in Rand
-	-	-	-
-	-	-	-

Table 3.15.4 Analysis of consultant appointments using Donor funds, in terms of Historically Disadvantaged Individuals (HDIs) for the period 1 April 2024 - 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
-	-	-	-
-	-	-	-

NB: no consultants were contracted in the department during the period under review

3.16 Severance Package

Table 3.16.1 Granting of employee initiated severance packages for the period 1 April 2024 – 31 March 2025

Category	No of applications received	No of applications referred to the MPSA	No of applications supported by MPSA	No of Packages approved by Department
03 Highly Skilled Production (Levels 6-8)	0	0	0	0
04 Highly Skilled Supervision (Levels 9-12)	0	0	0	0
TOTAL	0	0	0	0

(no severance packages were granted during the period under review)

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	21 683	17 554
Adjustment to opening balance	-	3 869
Opening balance as restated	21 683	21 423
Add: Irregular expenditure confirmed	-	260
Less: Irregular expenditure condoned	17 554	-
Less: Irregular expenditure not condoned and removed	24	-
Less: Irregular expenditure recoverable ²	-	-
Less: Irregular expenditure not recoverable and written off		-
Closing balance	4 105	21 683

Provincial Treasury condoned Irregular Expenditure to the amount of R17.6 million during the 2024/25 financial year. Irregular Expenditure R24k was deemed not to be Irregular Expenditure upon further investigation by the UIF Committee.

Reconciling notes

Description	2024/2025	2023/2024 ³
	R'000	R'000
Irregular expenditure that was under assessment	4 105	-
Irregular expenditure that relates to the prior year and identified in the current year	-	-
Irregular expenditure for the current year	-	260
Total	4 105	260

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

Description ⁴	2024/2025	2023/2024
	R'000	R'000
Irregular expenditure under assessment	-	-

² Transfer to receivables
³ Record amounts in the year in which it was incurred
⁴ Group similar items

Irregular expenditure under determination	-	-
Irregular expenditure under investigation	-	260
Total	-	260

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c) Details of irregular expenditure condoned

Description	2024/2025	2023/2024
	R'000	R'000
Irregular expenditure condoned	17 554	-
Total	17 554	-

--

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

Description	2024/2025	2023/2024
	R'000	R'000
Irregular expenditure NOT condoned and removed	24	-
Total	24	-

--

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
Total

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)⁵

Description	2024/2025 ⁶	2023/2024
	R'000	R'000
	-	-
	-	-
	-	-
	-	-
Total	-	-

⁵ Refer to paragraphs 3.12, 3.13 and 3.14 of Annexure A (PFMA Compliance and Reporting Framework) to National Treasury Instruction No. 4 of 2022/2023
⁶ Amounts of irregular expenditure related to the current year must be disclosed in the annual financial statements.

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	3 153	1 904
Adjustment to opening balance	-25	-
Opening balance as restated	3 128	1 904
Add: Fruitless and wasteful expenditure confirmed	94	1 249
Less: Fruitless and wasteful expenditure recoverable ⁷	-	-
Less: Fruitless and wasteful expenditure not recoverable and written off	-	-
Closing balance	3 222	3 153

Fruitless and Wasteful expenditure to the value of R25k relates to two duplicate payments identified by Internal Auditors, which were found not to be duplicate payments after investigation by the UIF Committee.

Fruitless and Wasteful expenditure to the value of R94k, includes R17k identified by the department as a result of late cancelation and R77k identified by the auditors as a result of a supplier charging VAT who is not a VAT registered vendor.

Reconciling notes

Description	2024/2025	2023/2024 ⁸
	R'000	R'000
Fruitless and wasteful expenditure that was under assessment	370	-

⁷ Transfer to receivables
⁸ Record amounts in the year in which it was incurred

Fruitless and wasteful expenditure that relates to the prior year and identified in the current year	-	1 249
Fruitless and wasteful expenditure for the current year	94	-
Total	464	1 249

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

Description ⁹	2024/2025	2023/2024
	R'000	R'000
Fruitless and wasteful expenditure under assessment	370	-
Fruitless and wasteful expenditure under determination	-	1 249
Fruitless and wasteful expenditure under investigation	-	-
Total	370	1 249

R370 k relate to library modular purchased during the 2017/18 financial year.

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	-	-
Total	-	-

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

⁹ Group similar items

Disciplinary steps taken
Total

--

1.3. Unauthorised expenditure

a) Reconciliation of unauthorised expenditure

Description	2024/2025	2023/2024
	R'000	R'000
Opening balance	-	-
Adjustment to opening balance	-	-
Opening balance as restated	-	-
▲ Add: unauthorised expenditure confirmed	-	-
Less: unauthorised expenditure approved with funding	-	-
Less: unauthorised expenditure approved without funding	-	-
Less: unauthorised expenditure recoverable ¹⁰	-	-
Less: unauthorised not recoverable and written off ¹¹	-	-
Closing balance	-	-

--

Reconciling notes

Description	2024/2025	2023/2024 ¹²
	R'000	R'000
Unauthorised expenditure that was under assessment	-	-
Unauthorised expenditure that relates to the prior year and identified in the current year	-	-
Unauthorised expenditure for the current year	-	-
Total	-	-

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

Description ¹³	2024/2025	2023/2024
	R'000	R'000
Unauthorised expenditure under assessment	-	-
Unauthorised expenditure under determination	-	-
Unauthorised expenditure under investigation	-	-
Total	-	-

--

¹⁰ Transfer to receivables
¹¹ This amount may only be written off against available savings
¹² Record amounts in the year in which it occurred
¹³ Group similar items

1.4. Additional disclosure relating to material losses in terms of PFMA Section 40(3)(b)(i) &(iii)¹⁴

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: Recoverable		
Less: Not recoverable and written off		
Total		

b) Details of other material losses

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

c) Other material losses recoverable

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

¹⁴ Information related to material losses must be disclosed in the annual financial statements.

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

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d) Other material losses not recoverable and written off

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

--

2. LATE AND/OR NON-PAYMENT OF SUPPLIERS

Description	Number of invoices	Consolidated Value
		R'000
Valid invoices received	2 042	206 216 490,14
Invoices paid within 30 days or agreed period	2 037	206 039 368,94
Invoices paid after 30 days or agreed period	5	177 121,20
Invoices older than 30 days or agreed period (<i>unpaid and without dispute</i>)	0	0
Invoices older than 30 days or agreed period (<i>unpaid and in dispute</i>)	0	0

Include reasons for the late and or non-payment of invoices, including reasons that the invoices are in dispute, where applicable.

3. SUPPLY CHAIN MANAGEMENT

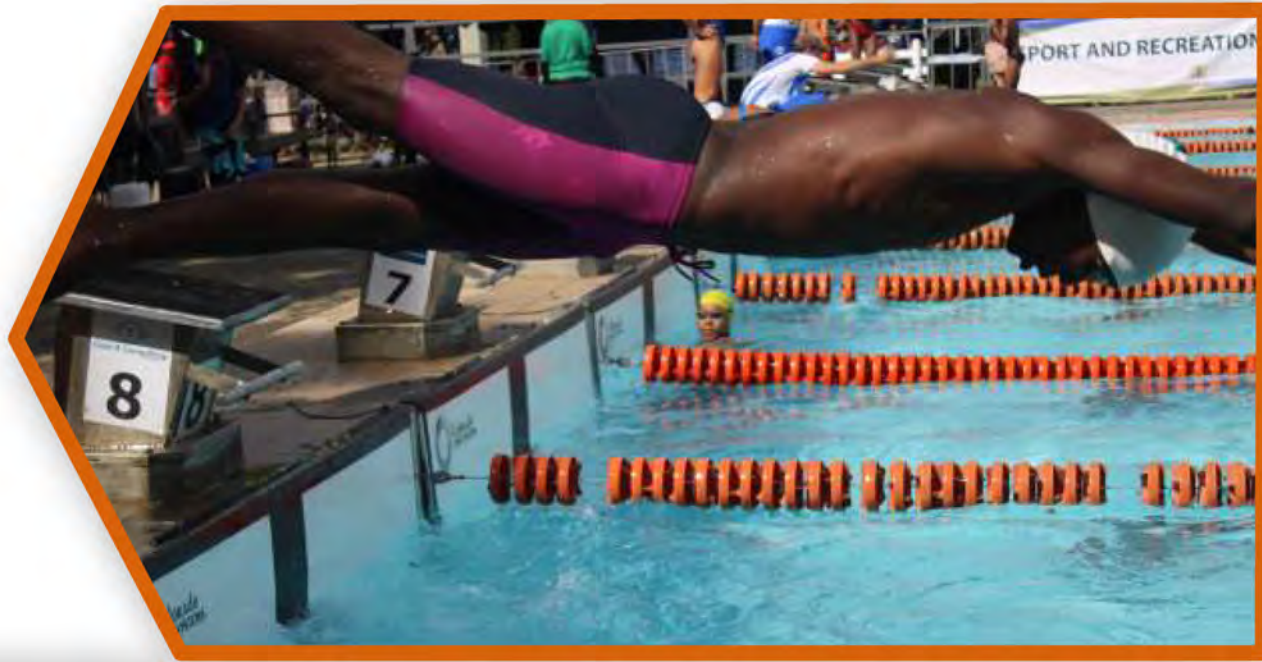
3.1. Procurement by other means

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 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 141 to 192, 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 the 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 Modified Cash Standard (MCS) prescribed by National Treasury 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 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.

Emphasis of matters

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

Underspending of the budget

- 7. As disclosed in the appropriation statement, the department materially underspent the budget by R13 431 000 on Programme 1: Administration, R4 353 000 on Programme 2: Cultural Affairs, and R6 678 000 on Programme 3: Library and Archive services.

Change in accounting policy

- 8. I draw attention to note 27 in the financial statements, which deals with the change in accounting policy. The details of the change in accounting policy are disclosed in the notes to the financial statements.

Other matter

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

Unaudited Supplementary Schedules

10. The supplementary information set out in pages 193 to 204 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

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

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

13. My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.
14. A further description of my responsibilities for the audit of the financial statements is included in the annexure to this auditor's report. This description, which is located at page 131, forms part of my auditor's report.

Report on the audit of the annual performance report

15. 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.

16. I selected the following material performance indicators related to Library and Archive Services 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 libraries established per year
 - Number of facilities maintained
 - Number of libraries providing free public internet access
 - Number of library materials procured
 - Number of library sites automated
 - Number of inspections done in client offices
 - Number of record classification systems approved
 - Number of public awareness programmes conducted about archival services
 - Number of records managers trained
17. 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.
18. 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
 - there is adequate supporting evidence for the achievements reported and for the reasons provided for any over- or underachievement of targets
19. I performed the procedures to report material findings only; and not to express an assurance opinion or conclusion.

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

Other matter

21. I draw attention to the matter below.

Achievement of planned targets

22. The annual performance report includes information on reported achievements against planned targets and provides explanations for over- or under- achievements.
23. The table that follows provides information on the achievement of planned targets and lists the key service delivery indicators that were not achieved as reported in the annual performance report. The reasons for any underachievement of targets are included in the annual performance report on pages 43 to 47.

Library and Archive Services

Targets achieved: 88.9 %		
Budget spent: 96.8 %		
Key service delivery indicator not achieved	Planned target	Reported achievement
Number of libraries established per year.	1	0

Report on compliance with legislation

24. 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.
25. 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.
26. 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.
27. I did not identify any material non-compliance with the selected legislative requirements.

Other information in the annual report

- 28. The accounting officer is responsible for the other information included in the annual report. The other information does not include the financial statements, the auditor's report and those selected programme presented in the annual performance report that have been specifically reported on in this auditor's report.
- 29. 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.
- 30. 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 programme presented in the annual performance report or my knowledge obtained in the audit, or otherwise appears to be materially misstated.
- 31. The other information I obtained prior to the date of this auditor's report is the disclosure of unauthorised, irregular, and fruitless and wasteful expenditure, and the remaining information is expected to be made available to us after 31 July 2025.
- 32. If, based on the work I have performed on the other information that I obtained prior to the date of this auditor's report, I conclude that there is a material misstatement of this other information, I am required to report that fact.
- 33. When I do receive and read the remaining 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

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

Other reports

- 36. 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.

37. The Directorate for Priority Crime Investigation (Hawks) are investigating cases of possible fraud and corruption that have occurred during the 2016-17 financial year. These proceedings were in progress at the date of this report.

Auditor General

Kimberley

30 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 programme 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); 38(1)(d); Section 38(1)(f); 38(1)(h)(iii); 39(1)(a); 39(2)(a); 40(1)(a); Section 40(1)(b); 40(1)(c)(i); 43(1); 43(4); 44; 45(b)
Treasury Regulations, 2005	Regulation 4.1.1; 4.1.3; 5.1.1; 5.2.1; 5.2.3(a); 5.2.3(d); Regulation 5.3.1; 6.3.1(a); 6.3.1(b); 6.3.1(c); 6.3.1(d); Regulation 6.4.1(b); 7.2.1; 8.1.1; 8.2.1; 8.2.3; 8.4.1; 9.1.1; Regulation 9.1.4; 10.1.1(a); 10.1.2; 11.4.1; 11.4.2; 11.5.1; Regulation 12.5.1; 15.10.1.2(c); 16A3.2; 16A3.2(a); Regulation 16A6.1; 16A6.2(a); 16A6.2(b); 16A6.3(a); Regulation 16A6.3(b); 16A 6.3(e); 16A6.4; 16A6.5; 16A6.6; Regulation 16A7.1; 16A7.3; 16A7.6; 16A8.3; 16A8.4; Regulation 16A9.1(b)(ii); 16A 9.1(d); 16A 9.1(e); 16A9.1(f); Regulation 16A9.2; 16A9.2(a)(ii); 17.1.1; 18.2; 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 24 of 2024	Section 11(6)(a); 12(5); 16(1); 16(3); 16(3)(a)(i); Section 16(3)(a)(ii)(bb)
National Treasury Instruction No. 5 of 2020-21	Paragraph 4.8; 4.9; 5.3
Second amendment National Treasury Instruction No. 5 of 2020-21	Paragraph 1
Erratum National Treasury Instruction No. 5 of 2020-21	Paragraph 2
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.
National Treasury Practice Note 5 of 2009-10	Paragraph 3.3
National Treasury 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

Legislation	Sections or regulations
Prevention and Combating of Corrupt Activities Act 12 of 2004	Section 34(1)
Public Service Regulations, 2016	Regulation 18(1); 18(2); 25(1)(e)(i); 25(1)(e)(iii)
State Information Technology Agency Act 88 of 1998	Section 7(3)

ANNUAL FINANCIAL STATEMENT
FOR THE YEAR ENDED 31 MARCH 2025



**DEPARTMENT OF SPORT, ARTS AND CULTURE
VOTE 7**

**ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2025**

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**DEPARTMENT OF SPORT, ARTS AND CULTURE
VOTE 7**

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APPROPRIATION STATEMENT

for the year ended 31 March 2025

Appropriation per programme									
	2024/25							2023/24	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Voted funds and Direct charges									
Programme									
1 ADMINISTRATION	106,915	-	(3,393)	103,522	90,091	13,431	87.0%	120,045	101,976
2 CULTURAL AFFAIRS	81,285	-	(260)	81,025	76,672	4,353	94.6%	101,337	70,281
3 LIBRARY AND ARCHIVES SERVICES	203,108	-	3,098	206,206	199,528	6,678	96.8%	198,933	191,535
4 SPORT AND RECREATION	61,484	-	555	62,039	60,413	1,626	97.4%	84,307	73,454
Programme sub total	452,792	-	-	452,792	426,704	26,088	94.2%	504,622	437,246
Statutory Appropriation	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
TOTAL	452,792	-	-	452,792	426,704	26,088	94.2%	504,622	437,246
Reconciliation with Statement of Financial Performance									
Add:									
Departmental receipts				19				676	
Actual amounts per Statement of Financial Performance (Total revenue)				452,811				505,298	
Add:									
Aid assistance					-				-
Prior year unauthorised expenditure approved without funding									
Actual amounts per Statement of Financial Performance (Total expenditure)					426,704				437,246

**DEPARTMENT OF SPORT, ARTS AND CULTURE
VOTE 7**

Appropriation per economic classification									
	2024/25							2023/24	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	342,625	(2,500)	(1,293)	338,832	324,371	14,461	95.7%	315,926	313,216
Compensation of employees	235,201	(639)	(800)	233,762	220,496	13,266	94.3%	209,098	207,942
Goods and services	107,424	(2,023)	(493)	104,908	103,713	1,195	98.9%	106,828	105,274
Transfers and subsidies	79,610	-	-	79,610	78,121	1,489	98.1%	98,536	88,096
Provinces and municipalities	44,605	-	-	44,605	44,605	-	100.0%	42,855	42,854
Departmental agencies and accounts	28,741	(23)	-	28,718	28,351	367	98.7%	49,575	39,221
Higher education institutions	500	-	-	500	-	500	-	-	-
Non-profit institutions	3,282	479	-	3,761	3,351	410	89.1%	3,317	3,316
Households	2,482	(456)	-	2,026	1,814	212	89.5%	2,789	2,705
Payments for capital assets	30,557	2,662	1,293	34,512	24,297	10,138	70.5%	90,142	35,916
Buildings and other fixed structures	23,838	1,495	40	25,373	16,192	9,104	63.9%	78,687	24,497
Machinery and equipment	6,683	1,167	1,253	9,103	8,072	1,031	88.7%	11,455	11,419
Software and other intangible assets	36	-	-	36	33	3	91.7%	-	-
Payment for financial assets	-	-	-	-	77	-	-	18	18
TOTAL	452,792	-	-	452,792	426,704	26,088	94.2%	504,622	437,246

DEPARTMENT OF SPORT, ARTS AND CULTURE
VOTE 7

Programme 1: ADMINISTRATION									
	2024/25							2023/24	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Sub programme									
1 OFFICE OF THE MEC	17,448	190	-	17,638	14,790	2,848	83.9%	19,103	19,073
2 CORPORATE SERVICES	89,467	(190)	(3,393)	85,884	75,301	10,583	87.7%	100,942	82,903
TOTAL	106,915	-	(3,393)	103,522	90,091	13,431	87.0%	120,045	101,976
Economic classification									
Current payments	93,091	(2,357)	(3,393)	87,341	78,735	8,606	90.2%	81,371	80,946
Compensation of employees	70,520	-	(800)	69,720	61,161	8,559	87.7%	62,165	61,879
Goods and services	22,571	(2,357)	(2,593)	17,621	17,574	47	99.7%	19,206	19,067
Transfers and subsidies	4,642	-	-	4,642	4,274	368	92.1%	4,728	4,372
Provinces and municipalities	-	-	-	-	-	-	-	91	90
Departmental agencies and accounts	395	(23)	-	372	5	367	1.3%	358	4
Non-profit institutions	2,301	479	-	2,780	2,780	-	100.0%	2,531	2,530
Households	1,946	(456)	-	1,490	1,489	1	99.9%	1,748	1,748
Payments for capital assets	9,182	2,357	-	11,539	7,005	4,380	60.8%	33,928	16,640
Buildings and other fixed structures	6,448	1,900	-	8,348	4,491	3,703	53.8%	30,736	13,448
Machinery and equipment	2,698	457	-	3,155	2,481	674	78.6%	3,192	3,192
Software and other intangible assets	36	-	-	36	33	3	91.7%	-	-
Payment for financial assets	-	-	-	-	77	77	-	18	18
Total	106,915	-	(3,393)	103,522	90,091	13,431	87.0%	120,045	101,976

DEPARTMENT OF SPORT, ARTS AND CULTURE
VOTE 7

Programme 2: CULTURAL AFFAIRS									
	2024/25							2023/24	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Sub programme									
1 MANAGEMENT	5,221	91	(150)	5,162	5,074	88	98.3%	5,160	5,110
2 ARTS AND CULTURE	42,035	116	-	42,151	40,098	2,053	95.1%	65,351	34,953
3 MUSEUM SERVICES	21,078	1	-	21,079	19,888	1,191	94.3%	19,420	19,039
4 HERITAGE RESOURCE SERVICES	9,347	(208)	(80)	9,059	8,419	640	92.9%	8,140	8,125
5 LANGUAGE SERVICES	3,604	-	(30)	3,574	3,193	381	89.3%	3,266	3,054
	81,285	-	(260)	81,025	76,672	4,353	94.6%	101,337	70,281
Economic classification									
Current payments	59,452	(139)	(260)	59,053	55,110	3,943	93.3%	53,826	52,771
Compensation of employees	38,070	-	-	38,070	34,136	3,934	89.7%	33,386	32,915
Goods and services	21,382	(139)	(260)	20,983	20,974	9	100.0%	20,440	19,856
Transfers and subsidies	16,645	-	-	16,645	16,235	410	97.5%	16,617	16,617
Departmental agencies and accounts	15,516	-	-	15,516	15,516	-	100.0%	15,446	15,446
Non-profit institutions	981	-	-	981	571	410	58.2%	786	786
Households	148	-	-	148	148	-	100.0%	385	385
Payments for capital assets	5,188	139	-	5,327	5,327	-	100.0%	30,894	893
Buildings and other fixed structures	5,000	(485)	-	4,515	4,515	-	100.0%	30,000	-
Machinery and equipment	188	624	-	812	812	-	100.0%	894	893
	81,285	-	(260)	81,025	76,672	4,353	94.6%	101,337	70,281

DEPARTMENT OF SPORT, ARTS AND CULTURE
VOTE 7

Programme 3: LIBRARY AND ARCHIVES SERVICES									
	2024/25							2023/24	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Sub programme									
1 MANAGEMENT	579	(27)	-	552	550	2	99.6%	514	498
2 LIBRARY SERVICES	197,640	-	3,058	200,698	194,120	6,578	96.7%	194,320	187,232
3 ARCHIVES	4,889	27	40	4,956	4,858	98	98.0%	4,099	3,805
	203,108	-	3,098	206,206	199,528	6,678	96.8%	198,933	191,535
Economic classification									
Current payments	141,313	(158)	2,360	143,515	143,228	287	99.8%	131,156	130,745
Compensation of employees	103,859	(639)	-	103,220	102,939	281	99.7%	92,454	92,055
Goods and services	37,454	481	2,360	40,295	40,289	6	100.0%	38,702	38,690
Transfers and subsidies	46,819	-	-	46,819	46,108	711	98.5%	44,392	44,308
Provinces and municipalities	44,605	-	-	44,605	44,605	-	100.0%	42,764	42,764
Departmental agencies and accounts	1,326	-	-	1,326	1,326	-	100.0%	1,000	1,000
Higher education institutions	500	-	-	500	-	500	-	-	-
Households	388	-	-	388	177	211	45.6%	628	544
Payments for capital assets	14,976	158	738	15,872	10,192	5,680	64.2%	23,385	16,482
Buildings and other fixed structures	12,390	80	40	12,510	7,186	5,324	57.4%	17,951	11,049
Machinery and equipment	2,586	78	698	3,362	3,006	356	89.4%	5,434	5,433
	203,108	-	3,098	206,206	199,528	6,678	96.8%	198,933	191,535

**DEPARTMENT OF SPORT, ARTS AND CULTURE
VOTE 7**

Programme 4: SPORT AND RECREATION									
	2024/25							2023/24	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Sub programme									
1 MANAGEMENT	17,536	1,349	555	19,440	19,385	55	99.7%	19,755	19,702
2 SPORT	11,679	(2,643)	-	9,036	9,011	25	99.7%	36,597	26,006
3 RECREATION	10,759	(1,032)	-	9,727	9,309	418	95.7%	8,438	8,229
4 SCHOOL SPORT	21,510	2,326	-	23,836	22,708	1,128	95.3%	19,517	19,517
	61,484	-	555	62,039	60,413	1,626	97.4%	84,307	73,454
Economic classification									
Current payments	48,769	(8)	-	48,761	47,136	1,625	96.7%	49,573	48,754
Compensation of employees	22,752	-	-	22,752	22,260	492	97.8%	21,093	21,093
Goods and services	26,017	(8)	-	26,009	24,876	1,133	95.6%	28,480	27,661
Transfers and subsidies	11,504	-	-	11,504	11,504	-	100.0%	32,799	22,799
Departmental agencies and accounts	11,504	-	-	11,504	11,504	-	100.0%	32,771	22,771
Households	-	-	-	-	-	-	-	28	28
Payments for capital assets	1,211	8	555	1,774	1,773	1	99.9%	1,935	1,901
Machinery and equipment	1,211	8	555	1,774	1,773	1	99.9%	1,935	1,901
	61,484	-	555	62,039	60,413	1,626	97.4%	84,307	73,454

DEPARTMENT OF SPORT, ARTS AND CULTURE
VOTE 7

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
Administration	R'000	R'000	R'000	%
Current payments	87 341	78 735	8 606	10%
Transfers and subsidies	4 642	4 274	368	8%
Payments for capital assets	11 539	7 005	4 534	39%
Payment for financial assets	-	77	77	#DIVE/0!

The underspending on current payments is attributed to non-filling of vacant and funded posts during the year under review. Some of the posts have been filled while others are nearing finalisation.

The CATHSSETA transfer could not be effected due to non-submission of compliance documents by the entity.

The underspending on capital assets relates to the Refurbishment of various infrastructure projects and office equipment for which roll over requests have been submitted in this regard.

The expenditure on Payment for financial assets is as a result of VAT paid to a non-VAT vendor which resulted in fruitless & wasteful expenditure. This vendor will be reported to SARS for further action.

**DEPARTMENT OF SPORT, ARTS AND CULTURE
VOTE 7**

	Final Budget	Actual Expenditure	Variance	Variance as a % of Final Budget
Cultural Affairs	R'000	R'000	R'000	%
Current payments	59 054	55 110	3 944	7%
Transfers and subsidies	16 645	16 235	410	2%
Payments for capital assets	5 327	5 327	-	0%

The underspending on current payments resulted from vacant and funded posts not filled during the financial year.

The Richtersveld World Heritage Site was not compliant in terms of submission of compliance documents and as a result, the remaining 50 per cent could not be processed.

	Final Budget	Actual Expenditure	Variance	Variance as a % of Final Budget
Library and Archives Services	R'000	R'000	R'000	%
Current payments	143 515	143 228	287	0%
Transfers and subsidies	46 819	46 108	711	2%
Payments for capital assets	15 872	10 192	5 680	36%

The remaining part of the underspending is linked to the funds allocated to authors for the publishing of literary works. Spending on these transfers is dependent on receipt of manuscripts from writers and approval by the Manuscript Selection Committee.

The main reason for underspending on capital assets relate to the construction of the Galeshewe Library. The Department of Roads and Public Works as the implementing agent finalised tender processes and the preferred contractor was appointed in February 2025. The department has submitted a request for the unspent funds to be rolled over.

	Final Budget	Actual Expenditure	Variance	Variance as a % of Final Budget
Sport and Recreation	R'000	R'000	R'000	%
Current payments	48 761	47 136	1 625	3%
Transfers and subsidies	11 504	11 504	-	0%
Payments for capital assets	1 774	1 773	1	0%

The unspent funds in this programme primarily relate to goods and services associated with the Mass Participation and Sport Development Grant. The delivery of teams to the Autumn National Schools Championship occurred in April 2025, which resulted in an underspending since several of the services procured were only delivered in April. The department submitted a rollover request in this regard.

**DEPARTMENT OF SPORT, ARTS AND CULTURE
VOTE 7**

4.2 Per economic classification

	Final Budget	Actual Expenditure	Variance	Variance as a % of Final Budget
	R'000	R'000	R'000	%
Current payments				
Compensation of employees	223 762	220 496	13 266	6%
Goods and services	104 908	103 713	1 195	1%
Transfers and subsidies				
Provinces and municipalities	44 605	44 605	-	0%
Departmental agencies and accounts	28 718	28 351	367	1%
Higher education institutions	500	-	500	100%
Non-profit institutions	3 761	3 351	410	11%
Households	2 026	1 814	212	10%
Payments for capital assets				
Buildings and other fixed structures	25 373	16 292	9 181	36%
Machinery and equipment	9 103	8 072	1 031	11%
Software and other intangible assets	36	33	3	8%
Payment for financial assets	-	77	(77)	#DIV/0!

The department was unable to fill a number of vacant and funded posts during the year under review resulting in notable underspending in some of the programmes. While a number of these positions have been filled, others are in the process of being finalized.

The underspending on transfers and subsidies is attributed to non-submission of required compliance documents.

The underspending on capital assets is associated with the refurbishment of Masiza Primary School, Namaqua and Pixley Ka Seme district offices including the construction of the Galeshewe Library. Roll-over requests have been submitted for unspent funds relating to capital assets.

The expenditure on Payment for financial assets is as a result of VAT paid to a non-VAT vendor which resulted in fruitless & wasteful expenditure. This vendor will be reported to SARS for further action.

4.3 Per conditional grant

	Final Budget	Actual Expenditure	Variance	Variance as a percentage of Final Budget
	R'000	R'000	R'000	%
Conditional grant				
Community Library Services Grant	187 548	183 160	4 388	2%
Sport Mass Participation Programme	36 705	35 485	1 220	3%
EPWP integrated grant for provinces	2 098	2 097	1	0%

The underspending on the Community Library Services Grant relates mainly on infrastructure i.e. Galeshewe Library, and a roll over request has been submitted to this effect.

The underspending on the Mass Participation and Development Grant resulted from commitment for which services were delivered in April 2025 and is associated with the Autumn National Schools Championships.

DEPARTMENT OF SPORT, ARTS AND CULTURE
VOTE 7
STATEMENT OF FINANCIAL PERFORMANCE
for the year ended 31 March 2025

		2024/25	2023/24
	Note	R'000	R'000
REVENUE			
Annual appropriation	1	452 792	504 622
Departmental revenue	2	19	676
TOTAL REVENUE		452 811	505 298
EXPENDITURE			
Current expenditure		324 210	313 216
Compensation of employees	3	220 496	207 942
Goods and services	4	103 714	105 274
Transfers and subsidies		78 121	88 096
Transfers and subsidies	6	78 121	88 096
Expenditure for capital assets		24 296	35 916
Tangible assets	7	24 263	35 916
Intangible assets	7	33	-
Payments for financial assets	5	77	18
TOTAL EXPENDITURE		426 704	437 246
SURPLUS/(DEFICIT) FOR THE YEAR		26 107	68 052
Reconciliation of Net Surplus/(Deficit) for the year			
Voted funds		26 088	67 376
Annual appropriation		20 479	62 457
Conditional grants		5 609	4 919
Departmental revenue and NRF receipts	11	19	676
SURPLUS/(DEFICIT) FOR THE YEAR		26 107	68 052

DEPARTMENT OF SPORT, ARTS AND CULTURE
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STATEMENT OF FINANCIAL POSITION

for the year ended 31 March 2025

	Note	2024/25 R'000	2023/24 R'000
ASSETS			
Current assets		26 070	67 234
Cash and cash equivalents	8	24 702	67 128
Receivables	9	1 368	106
Non-current assets		585	432
Receivables	9	585	432
TOTAL ASSETS		26 655	67 666
LIABILITIES			
Current liabilities		26 655	67 666
Voted funds to be surrendered to the Revenue Fund	10	26 088	67 376
Departmental revenue and NRF Receipts to be surrendered to the Revenue Fund	11	27	25
Payables	12	540	265
TOTAL LIABILITIES		26 655	67 666
NET ASSETS		-	-
	Note	2024/25 R'000	2023/24 R'000
Represented by:			
Recoverable revenue		-	-
TOTAL		-	-

**DEPARTMENT OF SPORT, ARTS AND CULTURE
VOTE 7**

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		453 161	505 257
Annual appropriation funds received	1.1	452 792	504 622
Departmental revenue received	2	369	588
Interest received	2.3	-	47
Net (increase)/decrease in net working capital		(1 140)	104
Surrendered to Revenue Fund		(67 743)	(33 466)
Current payments		(324 210)	(313 216)
Payments for financial assets		(77)	(18)
Transfers and subsidies paid		(78 121)	(88 096)
Net cash flow available from operating activities	13	(18 130)	70 565
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for capital assets	7	(24 296)	(35 916)
Proceeds from sale of capital assets	2.4	-	376
(Increase)/decrease in non-current receivables	9	-	-
Net cash flow available from investing activities		(24 296)	(35 540)
CASH FLOWS FROM FINANCING ACTIVITIES			
Increase/(decrease) in net assets		-	(91)
Net cash flows from financing activities		-	(91)
Net increase/(decrease) in cash and cash equivalents		(42 426)	34 934
Cash and cash equivalents at beginning of period		67 128	32 195
Unrealised gains and losses within cash and cash equivalents		-	-1
Cash and cash equivalents at end of period	14	24 702	67 128

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STATEMENT OF CHANGES IN NET ASSETS
for the year ended 31 March 2025

	Note	2024/25 R'000	2023/24 R'000
Recoverable revenue			
Opening balance		-	91
Transfers:		-	(91)
Debt recovered (included in departmental receipts)		-	(91)
Closing balance		-	-
TOTAL		-	-

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 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.

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7. Revenue

7.1 Appropriated funds

Appropriated funds comprise 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.

7.3 Accrued departmental revenue

Accruals in respect of departmental revenue (excluding tax revenue) are recorded in the notes to the financial statements when:

- it is probable that the economic benefits or service potential associated with the transaction will flow to the department; and
- the amount of revenue can be measured reliably.

The accrued revenue is measured at the fair value of the consideration receivable.

Accrued tax revenue (and related interest and / penalties) is measured at amounts receivable from collecting agents.

Write-offs are made according to the department's debt write-off policy.

8. Expenditure

8.1 Compensation of employees

8.1.1 Salaries and wages

Salaries and wages are recognised in the statement of financial performance on the date of payment.

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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.

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.

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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.

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.

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14. Financial assets

14.1 Financial assets (not covered elsewhere)

A financial asset is recognised initially at its cost plus transaction costs that are directly attributable to the acquisition or issue of the financial asset.

At the reporting date, a department shall measure its financial assets at cost, less amounts already settled or written-off, except for recognised loans and receivables, which are measured at cost plus accrued interest, where interest is charged, less amounts already settled or written-off.

14.2 Impairment of financial assets

Where there is an indication of impairment of a financial asset, an estimation of the reduction in the recorded carrying value, to reflect the best estimate of the amount of the future economic benefits expected to be received from that asset, is recorded in the notes to the financial statements.

15. Payables

Payables recognised in the statement of financial position are recognised at cost.

16. Capital assets

16.1 Immovable capital assets

Immovable assets reflected in the asset register of the department are recorded in the notes to the financial statements at cost or fair value where the cost cannot be determined reliably. Immovable assets acquired in a non-exchange transaction are recorded at fair value at the date of acquisition. Immovable assets are subsequently carried in the asset register at cost and are not currently subject to depreciation or impairment.

Subsequent expenditure of a capital nature forms part of the cost of the existing asset when ready for use.

Additional information on immovable assets not reflected in the assets register is provided in the notes to financial statements.

16.2 Movable capital assets

Movable capital assets are initially recorded in the notes to the financial statements at cost. Movable capital assets acquired through a non-exchange transaction is measured at fair value as at the date of acquisition.

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 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.

Subsequent expenditure that is of a capital nature forms part of the cost of the existing asset when ready for use.

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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 later date as approved by the OAG) may be recorded at R1.

Intangible assets are subsequently carried at cost and are not subject to depreciation or impairment.

Subsequent expenditure of a capital nature forms part of the cost of the existing asset when ready for use.

16.4 Project costs: Work-in-progress

Expenditure of a capital nature is initially recognised in the statement of financial performance at cost when paid.

Amounts paid towards capital projects are separated from the amounts recognised and accumulated in work-in-progress until the underlying asset is ready for use. Once ready for use, the total accumulated payments are recorded in an asset register. Subsequent payments to complete the project are added to the capital asset in the asset register.

Where the department is not the custodian of the completed project asset, the asset is 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.

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17.3 Contingent assets

Contingent assets are recorded in the notes to the financial statements when a possible asset arises from past events, and whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events not within the control of the department.

17.4 Capital commitments

Capital commitments are recorded at cost in the notes to the financial statements.

18. Unauthorised expenditure

Unauthorised expenditure is 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 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:

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- 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.

21. Changes in accounting 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 *[include details here]*. In terms of the arrangement the department is the *[principal / agent]* and is responsible for *[include details here]*. All related revenues, expenditures, assets and liabilities have been recognised or recorded in terms of the relevant policies listed herein. Additional disclosures have been provided in the notes to the financial statements where appropriate.

24. Departures from the MCS requirements

[Insert information on the following: that management has concluded that the financial statements present fairly the department's primary and secondary information; that the department complied with the Standard except that it has departed from a particular requirement to achieve fair presentation; and the requirement from which the department has departed, the nature of the departure and the reason for departure.]

25. Capitalisation reserve

The capitalisation reserve comprises of financial assets and/or liabilities originating in a prior reporting period but which are recognised in the statement of financial position for the first time in the current reporting period. Amounts are recognised in the capitalisation reserves when identified in the current period and are transferred to the National/Provincial Revenue Fund when the underlying asset is disposed and the related funds are received.

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26. Recoverable revenue

Amounts are recognised as recoverable revenue when a payment made in a previous financial year becomes recoverable from a debtor in the current financial year. Amounts are either transferred to the National/Provincial Revenue Fund when recovered or are transferred to the statement of financial performance when written-off.

27. Related party transactions

Related party transactions within the 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.

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Transfer of functions are accounted for by the transferor by derecognising or removing assets and liabilities at their carrying amounts at the date of transfer.

32. Mergers

Mergers 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.

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PART B: EXPLANATORY NOTES

1. Annual Appropriation

1.1 Annual Appropriation Per Programme

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

Programmes	2024/25			2023/24		
	Final Budget	Actual Funds Received	Funds not requested / not received	Final Budget	Appropriation Received	Funds not requested / not received
	R'000	R'000	R'000	R'000	R'000	R'000
ADMINISTRATION	103 522	103 522	-	118 645	118 645	-
CULTURAL AFFAIRS	81 025	81 025	-	103 505	103 505	-
LIBRARY AND ARCHIVES SERVICES	206 206	206 206	-	197 608	197 608	-
SPORT AND RECREATION	62 039	62 039	-	84 864	84 864	-
Total	452 792	452 792	-	504 622	504 622	-

1.2 Conditional grants

	Note	2024/25 R'000	2023/24 R'000
Total grants received	28	226 351	217 185
Provincial grants included in total grants received		226 351	217 185

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2. Departmental revenue

		2024/25	2023/24
	Note	R'000	R'000
Sales of goods and services other than capital assets	2.1	364	461
Interest, dividends and rent on land	2.2	-	47
Sales of capital assets	2.3	-	376
Transactions in financial assets and liabilities	2.4	5	127
Total revenue collected		369	1 011
Less: Own revenue included in appropriation	11	350	335
Total		19	676

2.1 Sales of goods and services other than capital assets

		2024/25	2023/24
	Note	R'000	R'000
Sales of goods and services produced by the department		364	461
Sales by market establishment		103	223
Other sales		261	238
Total	2	364	461

2.2 Interest, dividends and rent on land

		2024/25	2023/24
	Note	R'000	R'000
Interest		-	47
Total	2	-	47

2.3 Sales of capital assets

		2024/25	2023/24
	Note	R'000	R'000
Tangible capital assets			
Machinery and equipment		-	376
Total	2	-	376

2.4 Transactions in financial assets and liabilities

		2024/25	2023/24
	Note	R'000	R'000
Other receipts including Recoverable Revenue		5	127
Total	2	5	127

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3. Compensation of employees

3.1 Analysis of balance

	<i>Note</i>	2024/25 R'000	2023/24 R'000
Basic salary		149 805	141 474
Performance award		-	173
Service based		109	222
Compensative/circumstantial		4 081	4 609
Other non-pensionable allowances		28 622	27 008
Total		182 617	173 486

3.2 Social contributions

	<i>Note</i>	2024/25 R'000	2023/24 R'000
Employer contributions			
Pension		19 188	18 099
Medical		18 606	16 274
UIF		21	22
Bargaining council		64	61
Total		37 879	34 456
Total compensation of employees		220 496	207 942
 Average number of employees		 584	 581

Compensation of employees includes the remuneration paid to the officials reporting in the McGregor Museum, Northern Cape Arts & Culture Council and Northern Cape Heritage Resource Authority. These officials are appointed on the Department establishment. Details of the compensation are included in note 21.

4. Goods and services

	<i>Note</i>	2024/25 R'000	2023/24 R'000
Administrative fees		3 569	3 833
Advertising		903	1 203
Minor assets	4.1	4 854	3 379
Bursaries (employees)		230	178
Catering		4 241	5 368
Communication		1 213	1 456
Computer services	4.2	14 732	15 951

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Consultants: Business and advisory services		116	151
Infrastructure and planning services		-	1 477
Legal services		-	6
Contractors		4 839	4 426
Agency and support / outsourced services		17	134
Entertainment		3	7
Audit cost – external	4.3	4 963	4 240
Fleet services		5 876	6 533
Inventories	4.4	8 986	4 931
Consumables	4.5	5 086	4 292
Operating leases		-	320
Property payments	4.6	17 925	17 658
Rental and hiring		2 996	2 910
Transport provided as part of the departmental activities		1 714	2 985
Travel and subsistence	4.7	18 135	20 187
Venues and facilities		372	534
Training and development		939	1 476
Other operating expenditure	4.8	2 005	1 639
Total		103 714	105 274

4.1 Minor assets

		2024/25	2023/24
	<i>Note</i>	R'000	R'000
Tangible capital assets		4 854	2 715
Machinery and equipment		4 854	2 715
Intangible capital assets		-	664
Software		-	664
Total	4	4 854	3 379

4.2 Computer services

		2024/25	2023/24
	<i>Note</i>	R'000	R'000
SITA computer services		1 726	4 816
External computer service providers		13 006	11 135
Total	4	14 732	15 951

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4.3 Audit cost - external		
	2024/25	2023/24
Note	R'000	R'000
Regularity audits	4 963	4 240
Total	4 963	4 240

4.4 Inventories		
	2024/25	2023/24
Note	R'000	R'000
Materials and supplies	8 986	4 931
Total	8 986	4 931

4.5 Consumables		
	2024/25	2023/24
Note	R'000	R'000
Consumable supplies	3 623	2 881
Uniform and clothing	249	276
Household supplies	1 938	1 605
Building material and supplies	1 300	770
IT consumables	48	157
Other consumables	88	73
Stationery, printing and office supplies	1 463	1 411
Total	5 086	4 292

4.6 Property payments		
	2024/25	2023/24
Note	R'000	R'000
Municipal services	5 204	5 081
Property maintenance and repairs	12 637	12 488
Other	84	89
Total	17 925	17 658

4.7 Travel and subsistence		
	2024/25	2023/24
Note	R'000	R'000
Local	18 119	19 905
Foreign	16	282
Total	18 135	20 187

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4.8 Other operating expenditure

		2024/25	2023/24
	<i>Note</i>	R'000	R'000
Other		2 005	1 639
Total	4	2 005	1 639

Include in Other operating expenditure are Achievement & Awards, Courier & Delivery Services, Honararia, Nonlife Insurance, Subscriptions and Resettlement Cost

5. Payments for financial assets

		2024/25	2023/24
	<i>Note</i>	R'000	R'000
Material losses through criminal conduct			
Other material losses	5.1	77	-
Debts written off	5.2	-	18
Total		77	18

5.1 Material losses through criminal conduct

		2024/25	2023/24
	<i>Note</i>	R'000	R'000
Other material losses		77	-
Total material losses through criminal conduct	5	77	-

Supplier incorrectly charged VAT on infrastructure expenditure.

5.2 Debts written off

		2024/25	2023/24
Nature of debts written off	<i>Note</i>	R'000	R'000
Ex-employee debt		-	18
Total debt written off	5	-	18

6. Transfers and subsidies

		2024/25	2023/24
	<i>Note</i>	R'000	R'000
Provinces and municipalities	29	44 605	42 854
Departmental agencies and accounts	Annex 1B	28 351	39 221
Non-profit institutions	Annex 1D	3 351	3 316
Households	Annex 1E	1 814	2 705
Total		78 121	88 096

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7. Expenditure for capital assets

		2024/25	2023/24
	Note	R'000	R'000
Tangible capital assets		24 263	35 916
Buildings and other fixed structures	26	16 192	24 497
Machinery and equipment	24	8 071	11 419
Intangible capital assets		33	-
Software		33	-
Total		24 296	35 916

7.1 Analysis of funds utilised to acquire capital assets - Current year

	2024/25		
	Voted funds	Aid assistance	Total
	R'000	R'000	R'000
Tangible capital assets	24 263	-	24 263
Buildings and other fixed structures	16 192	-	16 192
Machinery and equipment	8 071	-	8 071
Intangible capital assets	33	-	33
Software	33	-	33
Total	24 296	-	24 296

7.2 Analysis of funds utilised to acquire capital assets - Prior year

	2023/24		
	Voted funds	Aid assistance	Total
	R'000	R'000	R'000
Tangible capital assets	35 916	-	35 916
Buildings and other fixed structures	24 497	-	24 497
Machinery and equipment	11 419	-	11 419
Total	35 916	-	35 916

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7.3 Finance lease expenditure included in Expenditure for capital assets

	Note	2024/25 R'000	2023/24 R'000
Tangible capital assets			
Machinery and equipment		6 722	6 646
Total		6 722	6 646

8. Cash and cash equivalents

	Note	2024/25 R'000	2023/24 R'000
Consolidated Paymaster General Account		24 652	67 078
Cash on hand		50	50
Total		24 702	67 128

Surrenders to the Provincial Treasury amounts to R26,088 million for unspent funds and R27K for revenue accrual.

9. 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	9.1	1 132	144	1 276	75	265	340
Staff debt	9.2	220	300	520	30	26	56
Other receivables	9.3	16	141	157	1	141	142
Total		1 368	585	1 953	106	432	538

9.1 Claims recoverable

	Note	2024/25 R'000	2023/24 R'000
National departments		995	-
Provincial departments		136	195
Private enterprises		145	145
Total	9	1 276	340

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9.2 Staff debt

		2024/25	2023/24
	<i>Note</i>	R'000	R'000
DEBT ACCOUNT:CA		323	56
SAL:REVERSAL CONTROL:CA		158	-
SAL:PENSION FUND:CL		33	-
SAL:TAXDEBT:CA		6	-
Total	9	520	56

9.3 Other receivables

		2024/25	2023/24
	<i>Note</i>	R'000	R'000
DEP MUNICIPALITIES:DOM:NCA		141	141
SAL:MEDICAL AID:CL		16	-
PENSION RECOVERABLE ACC		-	1
Total	9	157	142

9.4 Impairment of receivables

		2024/25	2023/24
	<i>Note</i>	R'000	R'000
Estimate of impairment of receivables		277	120
Total		277	120

10. Voted funds to be surrendered to the Revenue Fund

		2024/25	2023/24
	<i>Note</i>	R'000	R'000
Opening balance		67 376	31 976
Prior period error	10.1	-	(1)
As restated		67 376	31 975
Transferred from statement of financial performance (as restated)		26 088	67 377
Paid during the year		(67 376)	(31 976)
Closing balance		26 088	67 376

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10.1 Reconciliation on unspent conditional grants

		2024/25	2023/24
	<i>Note</i>	R'000	R'000
Opening Balance		4 919	-
Total conditional grants received	1.2	226 351	217 185
Total conditional grants spent		(220 742)	(212 266)
Unspent conditional grants to be surrendered		10 528	4 919
Less: Paid to the Provincial Revenue Fund by Provincial department		(4 919)	
Approved for rollover		(4 919)	
Not approved for rollover			
Due by the Provincial Revenue Fund		5 609	4 919

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

		2024/25	2023/24
	<i>Note</i>	R'000	R'000
Opening balance		25	504
Transferred from statement of financial performance (as restated)		19	676
Own revenue included in appropriation		350	335
Paid during the year		(367)	(1 490)
Closing balance		27	25

12. Payables - current

		2024/25	2023/24
	<i>Note</i>	R'000	R'000
Amounts owing to other entities		4	
Clearing accounts	12.1	536	265
Total		540	265

12.1 Clearing accounts

		2024/25	2023/24
Description	<i>Note</i>	R'000	R'000
SAL:INCOME TAX:CL		80	96
SAL:ACB RECALLS:CA		14	1
SAL:GEHS REFUND CONTROL ACC:CL		270	167
SAL:RECOVERABLE		172	-
SAL:TAX DEBT:CA		-	1
Total	12	536	265

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13. Net cash flow available from operating activities

	2024/25	2023/24
<i>Note</i>	R'000	R'000
Net surplus/(deficit) as per Statement of Financial Performance	26 107	68 052
Add back non-cash/cash movements not deemed operating activities	(44 273)	2 513
(Increase)/decrease in receivables	(1 415)	145
(Increase)/decrease in prepayments and advances	-	-
Increase/(decrease) in payables - current	275	(41)
Proceeds from sale of capital assets	-	(376)
Expenditure on capital assets	24 296	35 916
Surrenders to Revenue Fund	(67 743)	(33 466)
Own revenue included in appropriation	350	335
Net cash flow generating	(18 130)	70 565

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

	2024/25	2023/24
<i>Note</i>	R'000	R'000
Consolidated Paymaster General account	24 652	67 078
Cash on hand	50	50
Total	24 702	67 128

15. Contingent liabilities and contingent assets

15.1 Contingent liabilities

Liable to	Nature		2024/25	2023/24
		<i>Note</i>	R'000	R'000
Claims against the department		<i>Annex 2</i>	-	1 288
Intergovernmental payables		<i>Annex 4</i>	1 105	1 105
Total			1 105	2 393

Contingent liabilities are assessed by the Department's internal Legal Advisor. All claims against the department was concluded during the year under review with no economic outflow suffered by the department. All claims against the state was removed in line with Standard Operating Procedures (SOP) for managing litigation matters.

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15.2 Contingent assets

		2024/25	2023/24
Nature of contingent asset	Note	R'000	R'000
Overpayment on account of prior years		-	55
Assets not delivered		663	663
Total		663	718

Kisoentlthe Trading to repay the overpayment to the department, therefore the contingent has been removed and recognised as a receivable.

Legal action has been instituted on the two suppliers, and the department is currently awaiting finalization of the claims.

16. Capital commitments

		2024/25	2023/24
	Note	R'000	R'000
Buildings and other fixed structures		79 787	7 003
Machinery and equipment		740	18
Total		80 527	7 021

17. Accruals and payables not recognised

17.1 Accruals

		2024/25			2023/24
		30 Days	30+ Days	Total	Total
Listed by economic classification	Note	R'000	R'000	R'000	R'000
Goods and services		1 387	-	1 387	2 480
Transfers and subsidies		-	-	-	202
Capital assets		1 184	-	1184	2 329
Other		126	-	126	164
Total		2 697	-	2 697	5 175

		2024/25	2023/24
Listed by programme level	Note	R'000	R'000
Programme 1: Administration		806	1 424
Programme 2: Cultural Affairs		111	66
Programme 3: Library & Archive Services		977	3 482
Programme 4: Sport & Recreation		803	203
Total		2 697	5 175

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17.2 Payables not recognised

		2024/25			2023/24
		30 Days	30+ Days	Total	Total
Listed by economic classification	Note	R'000	R'000	R'000	R'000
Goods and services		1 090	-	1 090	1 561
Other		742		742	-
Total		1 832	-	1 832	1 561

		2024/25	2023/24
		R'000	R'000
Listed by programme level	Note		
Programme 1: Administration		956	455
Programme 2: Cultural Affairs		199	175
Programme 3: Library & Archive Services		324	585
Programme 4: Sport & Recreation		353	346
Total		1 832	1 561

		2024/25	2023/24
		R'000	R'000
Included in the above totals are the following:	Note		
Confirmed balances with other departments	Annex 4	-	151
Total		-	151

18. Employee benefits

		2024/25	2023/24
		R'000	R'000
	Note		
Leave entitlement		9 270	9 158
Service bonus		6 421	6 202
Capped leave		1 460	1 462
Other		87	120
Total		17 238	16 942

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19. Lease commitments

19.1 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	-	-	-	5 387	5 387
Later than 1 year and not later than 5 years	-	-	-	5 967	5 967
Later than 5 years				-	-
Total lease commitments				11 354	11 354

	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	-	-	-	4 466	4 466
Later than 1 year and not later than 5 years	-	-	-	6 640	6 640
Later than 5 years	-	-	-	-	-
Total lease commitments	-	-	-	11 106	11 106

The significant amount of the finance lease relates to the vehicle fleet of the Northern Cape Fleet Trading Entity, which resides in the Department of Roads & Public Works. The finance lease commitment for this contract on 31 March 2025 amounts to R7,160 million.

The finance lease contract with Minolta for photocopy machines amount to R3,737 million. The department has an extension option on the lease agreement, at zero (R0) monthly rental and only cost per copy charges will be payable.

The finance lease contract with Telkom for Mobile Communications Services amounting to R457K.

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20. Unauthorised, Irregular and Fruitless and wasteful expenditure

	2024/25	2023/24
Note	R'000	R'000
Unauthorised expenditure - current year	-	-
Irregular expenditure - current year	-	260
Fruitless and wasteful expenditure - current year	94	-
Total	94	260

The department confirmed irregular expenditure amounting to R260k related to the 2023/24 financial year, and referred the item for further investigation to Treasury.

Fruitless & wasteful to the amount of R17k and R77k were identified as a result of late booking cancellation and payment of VAT to a non-VAT vendor, respectively.

21. Related party transactions

	2024/25	2023/24
Note	R'000	R'000
In-kind goods and services provided		
Compensation and S&T - McGregor Museum	15 179	15 433
Compensation and S&T - NC Arts & Culture Council	2 009	1 938
Compensation and S&T - NC Heritage Resource Authority	293	265
Total	17 481	17 636

The Department has a related party relationship with the agencies listed below as their board members report directly to the MEC for Sport, Art & Culture.

- NC Arts & Culture Council
- NC Heritage Resource Authority
- McGregor Museum Board
- NC Sport & Recreation Authority

22. Key management personnel

	2024/25	2023/24
	R'000	R'000
Political office bearers (<i>provide detail below</i>)	1 217	2 160
Officials:		
Level 15	1 916	1 830
Level 14	6 390	5 084
Total	9 523	9 074

A new HOM was appointed in March 2025, however processing of his appointment was only finalized in April 2025, therefore HOM's salary forms part of accruals for the year under review.

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23. Provisions

	2024/25	2023/24
Note	R'000	R'000
Final payment of DSAC Provincial Offices	-	2 273
Final payment of Provincial Library Depot	-	3 512
Final payment of Namakwa District Offices Phase 3	21	
Total	21	5 785

23.1 Reconciliation of movement in provisions - Current year

	2024/25			
	DSAC Provincial Offices	Provincial Library Depot	Namakwa District Offices Phase 3	Total provisions
	R'000	R'000	R'000	R'000
Opening balance	2 273	3 512	-	5 785
Increase in provision	-	-	98	98
Settlement of provision	(1 417)	(1 842)	-	(3 259)
Reimbursement expected from third party			(77)	(77)
Change in provision due to change in estimation of inputs	(856)	(1 670)	-	(2 526)
Closing balance	-	-	21	21

The final payment for DSAC Provincial Office was made to the consultant, with a savings of R856K realised on the project.

The final payments for the Provincial Library Depot will be made in the new financial year to the consultants, which have been included in the accruals, this will result in a savings of R1 670 million on the project.

The final payment for the Namakwa District Offices Phase 3 will be paid after the retention period has lapsed on the project, to the contractor. The expenditure to be reimbursed is as a result of VAT paid to a non-VAT vendor which resulted in fruitless & wasteful expenditure. This vendor will be reported to SARS for further action.

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Reconciliation of movement in provisions Previous year

	2023/24			
	Nababeep Library Refurbishment	DSAC Provincial Offices	Provincial Library Depot	Total provisions
	R'000	R'000	R'000	R'000
Opening balance	61	-	-	61
Increase in provision	-	2 273	3 512	5 785
Settlement of provision	(59)	-	-	(59)
Change in provision due to change in estimation of inputs	(2)	-	-	(2)
Closing balance	-	2 273	3 512	5 785

24. Movable Tangible Capital Assets

MOVEMENT IN MOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2025

	2024/25				
	Opening balance	Value adjustments	Additions	Disposals	Closing balance
	R'000	R'000	R'000	R'000	R'000
MACHINERY AND EQUIPMENT	68 608		1 400	110	69 898
Transport assets	27		-	-	27
Computer equipment	45 150		836	76	45 910
Furniture and office equipment	8 333		334	19	8 648
Other machinery and equipment	15 098		230	15	15 313
FINANCE LEASE ASSETS	18 321		4 803	3 097	20 027
Finance lease assets	18 321		4 803	3 097	20 027
TOTAL MOVABLE TANGIBLE CAPITAL ASSETS	86 929		6 203	3 207	89 925

Included in the additions of Computer Equipment is an amount of R51K which relates to Library for the blind S42 transfers.

Due to the amendment to the Modified Cash Standards, effective 1 April 2024, finance lease assets form part of movable assets for the year under review.

Assets that were lost or stolen and could not be found after a one year were disposed of, in line with the Department’s Asset Management Policy.

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Movable Tangible Capital Assets under investigation

	Note	Number	Value R'000
Included in the above total of the movable tangible capital assets per the asset register that are under investigation:			
Machinery and equipment	24	32	394
Total		32	394

Assets which are lost/stolen have been reported and case numbers/incident reports have been recorded in the asset register.

24.1 MOVEMENT IN MOVABLE 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
MACHINERY AND EQUIPMENT	67 546	175	4 773	3 886	68 608
Transport assets	1 987	-	-	1 960	27
Computer equipment	42 236	17	4 080	1 183	45 150
Furniture and office equipment	7 897	5	476	45	8 333
Other machinery and equipment	15 426	153	217	698	15 098
FINANCE LEASE ASSETS	13 034	-	6 286	999	18 321
Finance lease assets	13 034	-	6 286	999	18 321
TOTAL MOVABLE TANGIBLE CAPITAL ASSETS	80 580	175	11 059	4 885	86 929

24.1.1 Prior period error		2023/24 R'000
Nature of prior period error	Note	
Relating to 2022/23 (affecting the opening balance		
Biometric system incorrectly classified as immovable assets	24.1	175
Total prior period errors		175

Correction of prior period error relate to biometric system purchased in the 2022/23 financial year, which was incorrectly classified as immovable assets

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24.2 Minor assets

**MOVEMENT IN MINOR CAPITAL ASSETS PER THE ASSET REGISTER FOR THE YEAR
ENDED 31 MARCH 2025**

	2024/25				
	Intangible assets	Heritage assets	Machinery and equipment	Finance lease assets	Total
	R'000	R'000	R'000	R'000	R'000
Opening balance	989	-	128 403	300	129 692
Value adjustments				-	-
Additions	-	-	4 854	156	5 010
Disposals	-	-	2 140	193	2 333
Total Minor assets	989	-	131 117	263	132 369

	Intangible assets	Heritage assets	Machinery and equipment	Finance lease assets	Total
Number of R1 minor assets	-	-	1 085	-	1 085
Number of minor assets at cost	3 206	-	1 333 186	84	1 336 476
Total number of minor assets	3 206	-	1 334 271	84	1 337 561

Minor capital assets under investigation

		Number	Value R'000
	Note		
Included in the above total of the minor capital assets per the asset register that are under investigation:			
Machinery and equipment	24.2	130	117

Assets which are lost/stolen have been reported and case numbers/incident reports have been recorded in the asset register.

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MOVEMENT IN MINOR ASSETS PER THE ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2024

	2023/24				
	Intangible assets	Machinery and equipment	Biological assets	Finance lease assets	Total
	R'000	R'000	R'000	R'000	R'000
Opening balance	533	126 720	-	193	127 446
Prior period error		54	-	-	54
Additions	664	2 715	-	107	3 486
Disposals	208	1 086	-	-	1 294
Total Minor assets	989	128 403	-	300	129 692

	Intangible assets	Machinery and equipment	Biological assets	Finance lease assets	Total
Number of R1 minor assets	-	1 163	-	-	1 163
Number of minor assets at cost	3 206	1 341 721	-	91	1 345 018
Total number of minor assets	3 206	1 342 884	-	91	1 346 181

24.2.1 Prior period error

Nature of prior period error	Note	2023/24 R'000
Relating to 2022/23 (affecting the opening balance		
Biometric system incorrectly classified as immovable assets	24.2	54
Total prior period errors		54

Correction of prior period error relate to biometric system purchased in the 2022/23 financial year, which was incorrectly classified as immovable assets

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25. 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	247	33	-	280
TOTAL INTANGIBLE CAPITAL ASSETS	247	33	-	280

25.1 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	247		-	-	247
TOTAL INTANGIBLE CAPITAL ASSETS	247		-	-	247

26. Immovable Tangible Capital Assets

MOVEMENT IN IMMOVABLE TANGIBLE 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
BUILDINGS AND OTHER FIXED STRUCTURES	270 452	6 952	-	277 404
Non-residential buildings	270 452	6 952	-	277 404
TOTAL IMMOVABLE TANGIBLE CAPITAL ASSETS	270 452	6 952	-	277 404

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**26.1 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	181 474	(627)	89 605	-	270 452
Non-residential buildings	181 474	(627)	89 605	-	270 452
TOTAL IMMOVABLE TANGIBLE CAPITAL ASSETS	181 474	(627)	89 605	-	270 452

26.1.1 Prior period error

Nature of prior period error	Note	2023/24 R'000
Relating to 2022/23 & 2018/19 (affecting the opening balance)		
Biometric system incorrectly classified	26.1	229
Repairs & Maintenance incorrectly capitalised	26.1	28
Modular Library	26.1	370
Total prior period errors		627

The immovable opening balance was decreased due to the incorrect classification of the biometric system and container repairs which were incorrectly classified as immovable assets. Reclassification of modular library incorrectly capitalized during the 2017/18 financial year

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26.2 Immovable 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) / Contracts terminated	Closing balance 31 March 2025
	Note	R'000	R'000	R'000	R'000
Buildings and other fixed structures	Annex 6	21 465	16 192	9 784	27 873
Total		21 465	16 192	9 784	27 873

Investigation of R5,632 million was investigated and the following additional information was obtained:

- *Postmasburg Library designs valued at R2.832 million related to professional fees paid (architectural, mechanical and structural drawings) by the department. The designs and constructions of the Postmasburg Library was taken over by the mine and will be transferred to the department upon finalisation.*
- *Prior period error to the below narration
Laxey Recreational Facility was erected and completed in partnership with the Northern Cape Sport Trust during the 2017/18 financial year, for which the department expensed R2, 8 million and the amount was capitalised.*

The “Ready for Use” of R9.784 million in note 26.2, is made up R6.952 million that was transferred to the Additions of Immovable assets(note 26) and another R2.832 million that is relating to the Professional fees for the Construction of the Postmansburg Library that was taken over by the mine, which will be repurposed for future library construction.

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
Buildings and other fixed structures	Annex 6	86 619	(46)	24 497	89 605	21 465
Total		86 619	(46)	24 497	89 605	21 465

The change in Immovable assets relate to repairs & maintenance (R18 900) done on library containers, which was incorrectly classified as immovable assets and security upgrades done on Perm Building (R27 254) which had to be written-off when the department vacated the building.

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27. Changes in accounting estimates and Changes in accounting policies

27.1 Change in accounting policy

Name of changes in accounting policy	Note	Opening balance	Adjustm	Restate	Adjustment	Restated
		1 April 2023	ent to opening balance	d balance after the change 1 April 2023	for 2023/24	closing balance 31 March 2024
		R'000	R'000	R'000	R'000	R'000
Finance lease assets						
Movable Tangible Capital Assets	24.1	-	13 034	13 034	5 287	18 321
Minor assets	24.2	-	193	193	107	300
Total		-	13 227	13 227	5 394	18 621

Included in the opening balances for 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. The finance lease assets relate to fleet, printers and cell phones.

28. Prior period errors

	Note	2023/24		
		Amount bef. error correction	Prior period error	Restated
		R'000	R'000	R'000
Expenditure				
Good & Services (2022/23)		80 871	47	80 918
Nett effect		80 871	47	80 918

The change in Goods & Services relate to the repairs & maintenance (R47 040) done on library containers during the 2022/23, which was incorrectly classified as immovable assets (completed and WIP).

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Assets

Movable Tangible Capital Assets	24.1	68 433	175	68 608
Minor Assets	24.2	16 780	54	16 834
Immovable Tangible Capital Assets	26.1	271 079	(627)	270 452
Immovable Tangible Capital WIP	26.2	86 619	(46)	86 573
Immovable Tangible Capital WIP (excluding corrections below)		83 741	-	83 741
Immovable Tangible Capital WIP: MJ Erlank In-House		19	(19)	-
Immovable Tangible Capital WIP: Permbuilding		27	(27)	-
Immovable Tangible Capital WIP: Postmasburg		2 832	(2 832)	-
Immovable Tangible Capital WIP: New Designs		-	2 832	2 832
Nett effect		442 911	(444)	442 467

The change in movable tangible assets (major and minor) relate to a biometric system purchased in 2022/23 financial year which was incorrectly classified as immovable assets.

The change in the Immovable assets and Immovable WIP relate to reclassification of the biometric system and repairs & maintenance which was incorrectly classified as immovable assets. Designs paid for to the value of *R2.832 million related to the Postmasburg Library designs will be repurposed.*

There was also a write-off of expenditure relating to security upgrades performed on the Perm Building during the department's occupation of the building.

The de-recognition of modular library on the immovable asset register relate to the incorrect capitalisation of the modular library during the 2017/18 financial year.

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29. Statement of conditional grants received

	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
Name of grant	R'000	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000	R'000
Community Library Services Grant	182 629	4 919	-	-	187 548	187 548	183 160	4 388	97.7%	181 879	176 960
Sport Mass Participation Programme	36 705	-	-	-	36 705	36 705	35 485	1 220	96.7%	33 278	33 278
EPWP integrated grant for provinces	2 098	-	-	-	2 098	2 098	2 097	1	100.0%	2 028	2 028
TOTAL	221 432	4 919	-	-	226 351	226 351	220 742	5 609		217 185	212 266

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30. Statement of conditional grants and other transfers paid to municipalities

	2024/25							2023/24	
	GRANT ALLOCATION				TRANSFER				
	DORA and other transfers	Roll overs	Adjustments	Total Available	Actual transfer	Funds withheld	Reallocations by National Treasury / National Department	DORA and other transfers	Actual transfer
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Conditional grants									
NC451 Moshaweng (Joe Morolong)	1 300	-	-	1 300	1 300	-	-	1 252	1 252
NC452 Ga-Segonyana	1 300	-	-	1 300	1 300	-	-	1 252	1 252
NC453 Gamagara	1 098	-	-	1 098	1 098	-	-	1 043	1 043
NC061 Richtersveld	1 300	-	-	1 300	1 300	-	-	1 252	1 252
NC062 Nama Khoi	1 635	-	-	1 635	1 635	-	-	1 565	1 565
NC064 Kamiesberg	1 090	-	-	1 090	1 090	-	-	1 043	1 043
NC065 Hantam	1 853	-	-	1 853	1 853	-	-	1 773	1 773
NC066 Karoo Hoogland	1 300	-	-	1 300	1 300	-	-	1 252	1 252
NC067 Khai-Ma	1 308	-	-	1 308	1 308	-	-	1 252	1 252
NC071 Ubuntu	1 516	-	-	1 516	1 516	-	-	1 460	1 460
NC072 Umsobomvu	1 740	-	-	1 740	1 740	-	-	1 669	1 669
NC073 Enthanjeni	1 090	-	-	1 090	1 090	-	-	1 043	1 043
NC074 Kareeberg	1 306	-	-	1 306	1 306	-	-	1 252	1 252
NC075 Renosterberg	1 526	-	-	1 526	1 526	-	-	1 460	1 460

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	2024/25							2023/24	
	GRANT ALLOCATION				TRANSFER				
	DORA and other transfers	Roll overs	Adjustments	Total Available	Actual transfer	Funds withheld	Reallocations by National Treasury / National Department	DORA and other transfers	Actual transfer
Name of municipality	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
NC076 Thembelihle	1 090	-	-	1 090	1 090	-	-	1 043	1 043
NC077 Siyathemba	1 400	-	-	1 400	1 400	-	-	1 356	1 356
NC078 SiyaNCuma	1 516	-	-	1 516	1 516	-	-	1 460	1 460
NC082 !Kai! Garib	1 190	-	-	1 190	1 190	-	-	1 237	1 237
NC083 //Khara Hais	3 270	-	-	3 270	3 270	-	-	3 129	3 129
NC084 !Kheis	1 090	-	-	1 090	1 090	-	-	1 043	1 043
NC085 Tsantsabane	1 417	-	-	1 417	1 417	-	-	1 356	1 356
NC086 Kgatelopele	1 199	-	-	1 199	1 199	-	-	1 147	1 147
NC091 Sol Plaatje	9 264	-	-	9 264	9 264	-	-	8 866	8 866
NC092 Dikgatlong	1 300	-	-	1 300	1 300	-	-	1 252	1 252
NC093 Magareng	1 199	-	-	1 199	1 199	-	-	1 147	1 147
NC094 Phokwane	1 308	-	-	1 308	1 308	-	-	1 250	1 250
TOTAL	44 605	-	-	44 605	44 605	-	-	42 854	42 854

31. 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.

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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	Adjust-ments	Total Available	Actual transfer	Funds withheld	Re-allocations by National Treasury or National department	Amount received by department	Amount spent by department	Unspent funds	% of available funds spent by department	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
Conditional grants													
NC451 Moshaweng (Joe Morolong)	1 300	-	-	1 300	1 300	-	-	-	-	-	-	1 252	1 252
NC452 Ga-Segonyana	1 300	-	-	1 300	1 300	-	-	-	-	-	-	1 252	1 252
NC453 Gamagara	1 098	-	-	1 098	1 098	-	-	-	-	-	-	1 043	1 043
NC061 Richtersveld	1 300	-	-	1 300	1 300	-	-	-	-	-	-	1 252	1 252
NC062 Nama Khoi	1 635	-	-	1 635	1 635	-	-	-	-	-	-	1 565	1 565
NC064 Kamiesberg	1 090	-	-	1 090	1 090	-	-	-	-	-	-	1 043	1 043
NC065 Hantam	1 853	-	-	1 853	1 853	-	-	-	-	-	-	1 773	1 773
NC066 Karoo Hoogland	1 300	-	-	1 300	1 300	-	-	-	-	-	-	1 252	1 252
NC067 Khai-Ma	1 308	-	-	1 308	1 308	-	-	-	-	-	-	1 252	1 252

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Name of Municipality	2024/25											2023/24	
	GRANT ALLOCATION				TRANSFER			SPENT					
	DoRA and Other transfers	Roll overs	Adjust-ments	Total Available	Actual transfer	Funds withheld	Re-allocations 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	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
NC071 Ubuntu	1 516	-	-	1 516	1 516	-	-	-	-	-	-	1 460	1 460
NC072 Umsobomvu	1 740	-	-	1 740	1 740	-	-	-	-	-	-	1 669	1 669
NC073 Enthanjeni	1 090	-	-	1 090	1 090	-	-	-	-	-	-	1 043	1 043
NC074 Kareeberg	1 306	-	-	1 306	1 306	-	-	-	-	-	-	1 252	1 252
NC075 Renosterberg	1 526	-	-	1 526	1 526	-	-	-	-	-	-	1 460	1 460
NC076 Thembelihle	1 090	-	-	1 090	1 090	-	-	-	-	-	-	1 043	1 043
NC077 Siyathemba	1 400	-	-	1 400	1 400	-	-	-	-	-	-	1 356	1 356
NC078 SiyaNCuma	1 516	-	-	1 516	1 516	-	-	-	-	-	-	1 460	1 460
NC082 !Kai! Garib	1 190	-	-	1 190	1 190	-	-	-	-	-	-	1 147	1 147
NC083 //Khara Hais	3 270	-	-	3 270	3 270	-	-	-	-	-	-	3 129	3 129
NC084 !Kheis	1 090	-	-	1 090	1 090	-	-	-	-	-	-	1 043	1 043
NC085 Tsantsabane	1 417	-	-	1 417	1 417	-	-	-	-	-	-	1 356	1 356
NC086 Kgatelopele	1 199	-	-	1 199	1 199	-	-	-	-	-	-	1 147	1 147

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Name of Municipality	2024/25											2023/24	
	GRANT ALLOCATION				TRANSFER			SPENT					
	DoRA and Other transfers	Roll overs	Adjust-ments	Total Available	Actual transfer	Funds withheld	Re-allocations 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	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
NC091 Sol Plaatjie	9 264	-	-	9 264	9 264	-	-	-	-	-	-	8 867	8 866
NC092 Dikgatlong	1 300	-	-	1 300	1 300	-	-	-	-	-	-	1 252	1 252
NC093 Magareng	1 199	-	-	1 199	1 199	-	-	-	-	-	-	1 147	1 147
NC094 Phokwane	1 308	-	-	1 308	1 308	-	-	-	-	-	-	1 250	1 250
Gifts & donations													
NC082 !Kai! Garib	-	-	-	-	-	-	-	-	-	-	-	90	90
TOTAL	44 605	-	-	44 605	44 605	-	-	-	-	-	-	42 855	42 854

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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	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
PROVINCIAL DEPARTMENTAL AGENCIES								
Arts and Culture Council	7 528	-	1 050	8 578	8 578	100.0%	8 494	8 494
Provincial Heritage Resource Authority	2 091	-	-	2 091	2 091	100.0%	2 001	2 001
McGregor Museum Board	5 173	-	-	5 173	5 173	100.0%	4 951	4 951
Sport Authority	11 504	-	-	11 504	11 504	100.0%	32 771	22 771
	26 296	-	1 050	27 346	26 346		48 217	38 217
NATIONAL DEPARTMENTAL AGENCIES								
CATHSSETA	391	-	-	391	-	0.0%	358	-
SA LIBRARY FOR THE BLIND	1 000	-	-	1 000	1 000	100.0%	1 000	1 000
COM:LICENCES	-	-	-	-	5	-	-	4
	1 391	-	-	1 391	1 005		1 358	1 004
TOTAL	27 687	-	1 050	28 737	28 351		49 575	39 221

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ANNEXURE 1C

STATEMENT OF TRANSFERS TO HIGHER EDUCATION INSTITUTIONS

HIGHER EDUCATION INSTITUTION NAME	TRANSFER ALLOCATION				TRANSFER			2023/24	
	Adjusted budget	Roll Overs	Adjustment s	Total Available	Actual Transfer	Amount not transferred	% of Available funds transferre d	Final Budget	Actual Transfer
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Sol Plaatje University	500			500	-	500			
Total	500	-	-	500	-	500		-	-

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ANNEXURE 1D

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								
Gifts, donations and sponsorships	3 181	-	-	3 181	3 351	105.3%	3 317	3 316
TOTAL	3 181	-	-	3 181	3 351		3 317	3 316

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ANNEXURE 1E

STATEMENT OF TRANSFERS TO HOUSEHOLDS

Household	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								
Leave gratuity	-	-	-	-	543		428	428
Claims against the state	-	-	-	-	39		505	795
Gifts, donations and sponsorships	2 283	-	-	2 283	1232	79.8%	1 856	1 482
TOTAL	2 283	-	-	2 283	1 814		2 789	2 705

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ANNEXURE 2

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					
Shaun E Drury	26	-	26	-	-
PC Tagane	30	-	30	-	-
Keaobaka Gaeganelwe	30	-	30	-	-
Labour related cases	1 202	-	1 202	-	-
TOTAL	1 288	-	1 288	-	-

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ANNEXURE 3

CLAIMS RECOVERABLE

Government entity	Confirmed balance outstanding		Unconfirmed balance outstanding		Total		Cash-in-transit at year end 2024/25	
	31/03/2025	31/03/2024	31/03/2025	31/03/2024	31/03/2025	31/03/2024	Receipt date up to six (6) working days after year end	Amount
	R'000	R'000	R'000	R'000	R'000	R'000		R'000
Department								
NC COGSTA	-	-	-	277	-	277	-	-
NC Department of Transport, Safety and Liaison	995	-	-	-	995	75	3 April 2025	995
National DSAC								
NC Department of Education	-	75	137	-	137	75	-	-
TOTAL	995	75	137	277	1 132	352		995

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ANNEXURE 4

INTERGOVERNMENT PAYABLES

GOVERNMENT ENTITY	Confirmed balance outstanding		Unconfirmed balance outstanding		Total		Cash-in-transit at year end 2024/25	
	31/03/2025	31/03/2024	31/03/2025	31/03/2024	31/03/2025	31/03/2024	Payment date up to six (6) working days after year end	Amount
	R'000	R'000	R'000	R'000	R'000	R'000		R'000
DEPARTMENTS								
Current								
NC Office of the Premier	-	151	-	-	-	151	-	-
	-	151	-	-	-	151	-	-
OTHER GOVERNMENT ENTITY								
NC Fleet Trading Entity	-	-	75	75	-	75	-	-
Northern Cape Arts & Culture Council	-	-	1 030	1 030	-	1 030	-	-
			1 105	1 105	-	1 105	-	-
TOTAL INTERGOVERNMENT PAYABLES	-	151	1 105	1 105	-	1 256	-	-

Interdepartmental claim received from Department of Justice on 15 May 2025, to the amount of R38 000 for legal cost of an arbitration chairperson during the year under review.

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ANNEXURE 5

INVENTORIES

Inventories for the year ended 31 March 2025	Sport & Recreation Consumables	Insert major category of inventory	Total
	R'000	R'000	R'000
Opening balance	-	-	-
Add: Additions/Purchases – Cash	8 986	-	8 986
(Less): Disposals	(8 986)	-	(8 986)
Closing balance	-	-	-

Inventories for the year ended 31 March 2024	Sport & Recreation Consumables	Insert major category of inventory	Total
	R'000	R'000	R'000
Opening balance			
Add: Additions/Purchases – Cash	4 931	-	4 931
(Less): Disposals	(4 931)	-	(4 931)
Closing balance	-	-	-

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

ANNEXURE 6

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
BUILDINGS AND OTHER FIXED STRUCTURES	21 465	16 192	(9 784)	27 873
Non-residential buildings	21 465	16 192	(9 784)	27 873
TOTAL	21 465	16 192	(9 784)	27 873

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
BUILDINGS AND OTHER FIXED STRUCTURES	86 619	(46)	24 497	(89 605)	21 465
Non-residential buildings	86 619	(46)	24 497	(89 605)	21 465
TOTAL	86 619	(46)	24 497	(89 605)	21 465

DEPARTMENT GENERAL INFORMATION

PHYSICAL ADDRESS: 19 - 24 Recreation Road
Floors
KIMBERLEY

8301

POSTAL ADDRESS: Private Bag X5004
KIMBERLEY
8300

TELEPHONE NUMBER/S:

FAX NUMBER:

EMAIL ADDRESS: kmokgofa@ncpg.gov.za

WEBSITE ADDRESS : <http://dsac.ncpg.gov.za/>

