



arts, culture,
sports & recreation

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

Department of Arts, Culture, Sports and Recreation

ANNUAL REPORT

2024 - 2025



LEAVE NO
ONE BEHIND

Let's Grow
North West
Together

PART A: GENERAL INFORMATION.....	5
1. DEPARTMENT GENERAL INFORMATION.....	6
2. LIST OF ABBREVIATIONS/ACRONYMS.....	7
3. FORWARD BY MEC.....	8
4. REPORT OF ACCOUNTING OFFICER.....	10
5. STATEMENT OF RESPONSIBILITY AND CONFIRMATION OF ACCURACY FOR THE ANNUALREPORT.....	18
6. STRATEGIC OVERVIEW.....	19
6.1. Vision.....	19
6.2. Mission.....	19
6.3. Values.....	19
7. LEGISLATIVE AND OTHER MANDATES.....	20
8. ORGANISATION STRUCTURE.....	25
9. ENTITIES REPORTING TO THE MEC.....	26
PART B: PERFORMANCE INFORMATION.....	27
1. AUDITOR GENERAL'S REPORT: PREDETERMINED OBJECTIVES.....	28
2. OVERVIEW OF DEPARTMENTAL PERFORMANCE.....	28
2.1 Service Delivery Environment.....	28
2.2 Service Delivery Improvement Plan.....	32
2.3 Organisational environment.....	34
2.4 Key policy developments and legislative changes.....	35
3. PROGRESS TOWARDS ACHIEVEMENT OF INSTITUTIONAL IMPACTS AND OUTCOMES.....	36
4. INSTITUTIONAL PROGRAMME PERFORMANCE INFORMATION.....	37
4.1 Programme 1: Management and administration.....	37
4.2 Programme 2: Cultural Affairs.....	41
4.3 Programme 3: Library and Archives services.....	49
4.4 Programme 4: Sports and Recreation.....	57
5. TRANSFER PAYMENTS.....	64
5.1 Transfer payments to public entities.....	64
5.2 Transfer payments to all organisations other than public entities.....	66
6. CONDITIONAL GRANTS.....	71
6.1 Conditional grants and earmarked funds paid.....	71
6.2 Conditional grants and earmarked funds received.....	71

7. DONOR FUNDS.....	75
7.1 Donor Funds Received.....	75
8. CAPITAL INVESTMENTS.....	76
8.1 Capital investment, maintenance and asset management plan.....	77
PART C: GOVERNANCE.....	78
1. INTRODUCTION.....	79
2. RISK MANAGEMENT.....	79
3. FRAUD AND CORRUPTION.....	80
4. MINIMISING CONFLICT OF INTEREST.....	80
5. CODE OF CONDUCT.....	81
6. HEALTH SAFETY AND ENVIRONMENTAL ISSUES.....	82
7. PORTFOLIO COMMITTEES.....	83
8. SCOPA RESOLUTIONS.....	84
9. PRIOR MODIFICATIONS TO AUDIT REPORTS.....	84
10. INTERNAL CONTROL UNIT.....	84
11. INTERNAL AUDIT AND AUDIT COMMITTEES.....	85
12. AUDIT COMMITTEE REPORT.....	91
13. B-BBEE COMPLIANCE PERFORMANCE INFORMATION.....	94
PART D: HUMAN RESOURCE MANAGEMENT.....	95
1. INTRODUCTION.....	96
2. OVERVIEW OF HUMAN RESOURCES.....	96
3. HUMAN RESOURCES OVERSIGHT STATISTICS.....	99
PART E: PFMA COMPLIANCE REPORT.....	134
1. IRREGULAR, FRUITLESS AND WASTEFUL, UNAUTHORISED EXPENDITURE AND MATERIAL LOSSES.....	135
1.1 IRREGULAR EXPENDITURE.....	135
1.2 FRUITLESS AND WASTEFUL EXPENDITURE.....	138
1.3 UNAUTHORISED EXPENDITURE.....	139
1.4 ADDITIONAL DISCLOSURE RELATING TO MATERIAL LOSSES IN TERMS OF PFMA SECTION 40(3)(B)(I) &(III)).....	140
2. LATE AND/OR NON-PAYMENT OF SUPPLIERS.....	141
3. SUPPLY CHAIN MANAGEMENT.....	142
3.1 PROCUREMENT BY OTHER MEANS.....	142
3.2 CONTRACT VARIATIONS AND EXPANSIONS.....	143

PART F: FINANCIAL INFORMATION.....	144
1. REPORT OF THE AUDITOR GENERAL.....	145
2. ANNUAL FINANCIAL STATEMENTS.....	155
1. KLEIN MARICO RECREATION CENTRE.....	240
2. DONKERVLIET RECREATION CENTRE.....	279



PART A

GENERAL INFORMATION

1. DEPARTMENT'S GENERAL INFORMATION

DEPARTMENT OF ARTS, CULTURE, SPORTS AND RECREATION

PHYSICAL ADDRESS: 760 Dr. James Moroka Drive
2nd Floor
Gaabomotho Building
Mmabatho
2735

POSTAL ADDRESS: Private Bag X90
Mmabatho
2735

TELEPHONE NUMBER/S: +27 18 388 2811

FAX NUMBER: +27 18 388 9107

EMAIL ADDRESS: Vkama@nwpg.gov.za

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

2. LIST OF ABBREVIATIONS/ACRONYMS

APP	Annual Performance Plan
COVID-19	2019 Novel Corona Virus
GBV	Gender-Based Violence
ICT	Information and Communication Technology
MACSF	Mmabana Arts, Culture and Sport Foundation
MEC	Member of Executive Council
MTEF	Medium Term Expenditure Framework
MTSF	Medium Term Strategic Framework
NAC	National Arts Council
NPO	Non-Profit Organization
NSP	National Strategic Plan
PAAP	Post Audit Action Plan
PESP	Presidential Employment Stimulus Package
PGNC	Provincial Geographical Names Committee
PHRA	Provincial Heritage Resource Authority
PPP	Public-Private Partnerships
SALB	South African Library for the Blind
SASCOC	South African Sports Confederation and Olympic Committee
SASL	South African Sign Language
SDM	Service Delivery Model
SMME's	Small, Medium and Micro-sized Enterprises
SOPA	State of the Province Address

3. FOREWORD BY THE MEC



MEC Galebekwe Virginia Tlhapi
Member of Executive Council: Department of Arts, Culture, Sports and Recreation

The Department has a mandate to deliver services to the Cultural, Creative, and Sporting sector, and also provide library and archives services to the communities in the North West Province. Let me thank the citizens of the North West Province for the privilege to present the 2024/25 Annual Report of the Department of Arts, Culture, Sports and Recreation.

This report is one of the instruments we use as a department to reflect on the work we have done over the past financial year, we further reflect on the progressive steps in executing our mandate, a quest to build a better province, and eventually a better South Africa. From a policy viewpoint, readers will note that, interwoven in our work, are the efforts to promote key government priorities.

At the beginning of the 2024/25 financial year, we made commitments in line with our mandate, which is underpinned by the National Development Plan, Strategic Plan, and the Annual Performance Plan 2024/25. We will reflect on our performance in relation to the set targets, but also reflect on the shortcomings in order to prepare for the future.

In line with the vision to strengthen governance and accountability, it gives me great pleasure to report that the department and the two Trading entities attained clean audit outcomes, and this significant and rare achievement is a consequence of leadership, strong policy environment and implementation of controls. We have further delivered services and achieved 97% of the targets we set for ourselves.

In our quest to contribute to attaining Social Cohesion and National Building, we have amongst others:

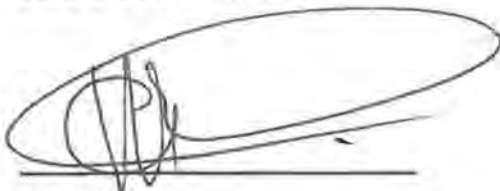
- Strengthened our management and administration systems to ensure that we build a capable, ethical and developmental state, the audit outcomes and improvement in spending indicates this as well.
- We have delivered services to the best of our ability, and key achievement includes:
 - o Improvement of Social Infrastructure (maintenance of facilities)
 - o Completion and handing-over of Manthe Sports Complex.
 - o Expansion of Library services (opening of new libraries)
 - o Implementation of various programmes in the Province in line with our mandate, touching the lives of artists, heritage practitioners, athletes, and users of libraries.
 - o Provided support to the creative sector
 - o Provided funding and exercised oversight on committees and entities.
 - o Supported athletes to compete at local, provincial, national, and international competitions.

We may not be perfect in all our endeavours, but even our strongest critics will agree that a lot of effort goes into the work we do, given the challenges we have to navigate.

From a policy viewpoint, you will note that, interwoven in our work, are efforts to promote key government priorities. These include inclusive growth and job creation, reducing poverty and addressing the high cost of living, and building a capable, ethical, and developmental state.

I wish to commend our hardworking staff, as well as our external stakeholders – including the various spheres of government for your support and cooperation. I am convinced that if we continue on this positive trajectory in the years to come, we will all have contributed to a better society, through arts, culture, sports and recreation, and library programmes.

Once more, South Africans allow me to present to you our account on the strides to build a better tomorrow.



G V TLHAPI

MEMBER OF EXECUTIVE COUNCIL

DEPARTMENT: ARTS, CULTURE, SPORTS AND RECREATION

4. REPORT OF THE ACCOUNTING OFFICER



Head of Department

Mr Itumeleng Mogorosi

In the implementation of the departmental mandate for the 2024/25 financial year, different programmes implemented the commitments contained in the approved Annual Performance Plan and budget. This annual report therefore provides details in terms of governance, performance, financial management and administration. The Department, as well as the Trading Entities have oncemore worked hard to improve the audit outcomes.

- ✓ Department of Arts, Culture, Sport and Recreation – Clean audit outcome.
- ✓ Klein Marico Trading Entity – Clean audit outcome.
- ✓ Donkervleit Trading Entity – Clean audit outcome.

The Departmental management, and the entire staff have demonstrated commitment, and delivered services whilst complying with laws and regulations. The ability of the department to sustain the clean audit from 2023/24 is a demonstration that resilient systems of internal control and compliance have been put in place, and the process for preparation of the Annual Financial Statements, and the Annual Performance Report have adequate quality control. The department achieved 97% of the performance targets, and spent 98.6% of the budget for the 2024/25 financial year.

Key activities that have been undertaken amongst others include:

- ✓ Development and implementation of the Post Audit Action Plans.
- ✓ Intervention on Gender-Based Violence.
- ✓ Job Creation initiatives to provide temporary relief.
- ✓ Package of services in the Creative Sector which include:
 - Workshops and mentorship.
 - Financial and non-financial support to artists.
 - Commemoration of national and historic days.
- ✓ Provision of library infrastructure, and material for access by the communities.
- ✓ Support to Athletes, schools, clubs, and hubs.

In the course of delivering services, challenges that continue to be experienced which are being progressively managed include:

- ✓ Financial constraints which impact provision of services to the beneficiaries.
- ✓ Inadequate Social Infrastructure for programme delivery (including Trading Entities)
- ✓ Challenges with resources for operations (office space, equipment).

A summary of significant events for the 2024/25 are as follows:

- ✓ Commemoration of all historical days.
- ✓ Successful implementation of Mahika-Mahikeng drawing around 20,000 attendees.
- ✓ Supporting of crafters to participate at DECOREX to showcase their talent.
- ✓ Handing over of completed infrastructure (sport, and library projects) for use.
- ✓ Supported libraries with funds for operations (transfer of grants to municipalities).
- ✓ Support for the implementation of N12 Marathon and attendance of Comrades Marathon.
- ✓ Supported and implemented School Sports Programmes.
- ✓ Provided different schools, clubs, and hubs sport equipment and attire.
- ✓ Support provided to Orbit College Football club as they participate in the National First Division (Motsepe Championship).
- ✓ Focused support to the Trading Entities to address legacy issues relating to Financial Management, Compliance, Performance, and Infrastructure.

We will continue to work with all the assurance providers to ensure that our operating environment is free from non-compliance with laws and regulations.

We will work all relevant stakeholders to deliver services, and implement interventions that seeks to improve access to service delivery.

In conclusion, we extend our gratitude to departmental management and staff in general for ensuring that we achieve the outcomes as reflected herein. We will continue to improve and achieve even better results in the future.



MR I.S. MOGOROSI

HEAD OF DEPARTMENT

DEPARTMENT: ARTS, CULTURE, SPORTS AND RECREATION

Overview of the financial results of the department

Departmental receipts

Departmental receipts	2024/2025			2023/2024		
	Estimate	Actual Amount Collected	(Over)/Under Collection	Estimate	Actual Amount Collected	(Over)/Under Collection
	R'000	R'000	R'000	R'000	R'000	R'000
Sale of goods and services other than capital assets	2 307	1 278	1 029	1 000	1 462	-462
Transfers received	0	0	0	0	0	0
Fines, penalties and forfeits	0	0	0	0	0	0
Interest, dividends and rent on land	0	0	0	0	0	0
Sale of capital assets	0	0	0	0	0	0
Financial transactions in assets and liabilities	0	655	-655	0	2 228	-2 228
Total	2 307	1 933	374	1 000	3 690	-2 690

Programme Expenditure

Programme Name	2024/2025			2023/2024		
	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
Administration	167 419	166 890	529	141 701	139 019	2 682
Cultural Affairs	221 145	220 908	237	232 306	226 962	5 344
Library and Archive Services	219 660	210 196	9 464	200 927	178 876	22 051
Sports and Recreation	167 101	166 200	901	189 315	185 710	3 605
Total	775 325	764 194	11 131	764 249	730 567	33 682

Reasons for over/under spending per programme

Programme 1: Management and Administration

The spending is 99,7 percent, the savings on R529 is realised on savings on vacant funded positions.

Programme 2: Cultural Affairs

The spending is 99,9 percent, the savings of R237 is realised on goods and services for differed event and transfers and subsidies,

Programme 3: Libraries and Archive Services

The under spending of 4,3 percent emanates from building and other fixed structure under community library service grant for the following projects, Bodibe, Matlosana, Coverdale, Kgakala, Mabeskraal, Ganyesa and Moshana.

Programme 4: Sports and Recreation

The spending is 99,5 per cent, the 0,5 percent emanates from savings on building and other fixed structure from delay in payment of closed account for Ipelegeng Sports Complex.

Economic Classification	2024/2025			2023/2024		
	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
Compensation of Employee	300 193	299 431	762	285 160	282 416	2 744
Goods and services	245 889	245 134	755	218 712	210 195	8 517
Interest and Rent on Land	11	10	1	153	1	152
Transfers and subsidies	188 920	188 760	160	200 224	194 976	5 248
Payments for capital assets	40 112	30 679	9 433	59 460	42 451	17 009
Payment for financial assets	200	180	20	540	528	12
Total	775 325	764 194	11 131	764 249	730 567	33 682

Reasons for over/ under spending per Economic Classification

Compensation of employees

The spending is 99 percent; the 1 percent emanates from savings on vacant positions.

Goods and services

The spending is 99 percent, the 1 percent emanates from savings on travel and subsistence allowances.

Transfers and subsidies

The spending is 99 percent, the 1 percent emanates from savings on Households (leave gratuity).

Building and other fixed structures

The spending is 73 per cent with an under variance of 27 per cent or R9 million, Included in the R9 million under variance there is R8.7 million for community library service grant which includes R2.1 million for Bodibe community library, R1 million for Kgakala, R2.2 million for Matlosana Ext, R1 million for Moshana, R500 thousand for Picong, and R857 thousand for Coverdale).

Roll Overs requested

Rollover to an amount of R 7 354 million was requested for the following incomplete Library projects.

Economic classification	Roll-Over R'000	Projects R'000
Buildings and other fixed structures	R7 354	Dinokana Community Library – R427 Matlosana Library – R1 880 Boitumelong/Coverdale Library – R857 Bodibe Library – R1 795 Kgakala Modular Library – R1 000 Moshana Library – R1 000 Ganyesa Library – R111 Mabeskraal Library – R284

Unauthorised

R 0

Fruitless and Wasteful Expenditure

Expenditure incurred for current year is R8 thousands of no show of officials to meetings. The cases were referred to Loss Control Function (LCF) for analysis and recommendations.

Strategic Focus Over the Short to Medium Term Period

None

Public/Private Partnerships

None

Discontinued Activities/Activities to be discontinued

None

New Proposed Activities

None

Supply Chain Management

- **Unsolicited bid proposals concluded for the year under review;**

None

- **SCM processes and systems in place to prevent irregular expenditure;**

There are different internal controls put in place to prevent irregular expenditure such as:-

- Supply chain management policy
- Supply chain management circulars and instruction notes
- Financial Delegations
- Standard operating procedures
- Procurement Plan
- SCM and Finance Checklists
- Irregular expenditure and fruitless expenditure policy
- Workshops or awareness campaigns
- Irregular Expenditure Register
- Investigations on alleged transgressions
- Submission of quarterly reports to Treasury.

- **Challenges experienced in SCM and how they were resolved.**

The organogram on Supply Chain Management has been aligned to the reviewed organizational structure.

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

None

- **Exemptions and Deviations received from National Treasury**

None

Events after reporting date

None

Other

None

Acknowledgment

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

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



MR I.S. MOGOROSI

ACCOUNTING OFFICER

DEPARTMENT OF ARTS, CULTURE, SPORTS AND RECREATION

DATE: 25 / 08 / 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



ACCOUNTING OFFICER

NAME: MR I.S. MOGOROSI

DATE: 25/08/2025

6. STRATEGIC OVERVIEW

6.1. Vision

Empowered and unified people of the North West Province.

6.2. Mission

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

6.3. Values

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

- **Responsive:** Good governance requires that organizations and their processes are designed to serve the best interests of stakeholders within a reasonable timeframe.
- **Effectiveness and Efficiency:** Good governance means that the processes implemented by the organization to produce favorable results meet the needs of its stakeholders, while making the best use of resources – human, technological, financial, natural and environmental – at its disposal.
- **Equity and Inclusiveness:** The organization that provides the opportunity for its stakeholders to maintain, enhance, or generally improve their well-being provides the most compelling message regarding its reason for existence and value to society.
- **Rule of law:** Good governance requires fair legal frameworks that are enforced by an impartial regulatory body, for the full protection of stakeholders.
- **Innovation:** Innovation is crucial to the continuing success of any organization.
- **Patriotism:** Patriotism means a feeling of devotion and sense of attachment to a homeland and alliance with other citizens who share the same sentiment.

7. LEGISLATIVE AND OTHER MANDATES

7.1 Constitutional mandates

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

To provide an enabling environment that will empower and unify the people of the North West Province through arts, culture, heritage, language, libraries, archives, sports and recreation programmes and information services.

7.2 Legislative Mandate

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

7.2.1 Overarching legislation:

- The Constitution, 1996;
- Promotion of Access to Information Act, 2000;
- Promotion of Equality and Prevention of Unfair Discrimination Act, 2000;
- Protection of Personal Information Act, 2013;
- Promotion of Administrative Justice Act, 2000;
- Public Finance Management Act, 1999;
- Labour Relations Act, 1995;
- Public Service Act, 1994;
- Employment Equity Act, 1998;
- Basic Conditions of Employment Act, 1997;
- Preferential Procurement Policy Framework Act, 2000;
- Copy Right Act, 1993;
- Occupational Health & Safety Act, 1993;
- Compensation for Occupational Injuries & Diseases Act, 1993;
- The Commission for the Promotion and Protection of the Rights of Cultural, Religious and Linguistic Communities Act, 2002;
- North West Public Sector Risk Management Framework, approved by EXCO in 2014;
- Public Service Regulations, 2016;
- Skills Development Act, 1998
- Skills Development Levies Act, 1999
- South African Qualification Authority Act, 1995
- Occupational Health & Safety Act, 1993
- Local Government: Municipal Demarcation Act, 1998;
- Local Government: Municipal Systems Act, 2000;
- Local Government: Municipal Financial Management Act;

- Local Government: Municipal Structure Act, 1998;
- Local Government: Municipal Property Rates Act, 2004;
- Local Government Municipal Demarcation Act, 1998
- Organized Local Government Act, 1997;
- Public Finance Management Act (PFMA), 1999;
- Public Sector Risk Management Framework of 1st April 2010;
- Revised Framework for Strategic Plans and Annual Performance Plan;
- Framework for Annual Performance Reporting;
- Framework for Managing Programme Performance Information;
- Performance Information Handbook;
- Division of Revenue Act;
- South African Schools Act, (SASA), 1996. Act No, 1996;
- Promotion of Access to Information Act (PAIA), Act 2 of 2000;
- Promotion of Administrative Justice Act 3 of 2000.

7.2.2 National Legislation from which the Department derives its mandate

- Cultural Institution Act, 1998;
- Cultural Promotion Act, 1983;
- Heraldry Act, 1962;
- National Archives and Records Service of South Africa Act, 1996;
- National Arts Council Act, 1997;
- National Heritage Council Act, 1999;
- National Heritage Resource Act, 1999;
- National Film and Video Foundation Act, 1997;
- National Sport and Recreation Act, 1998;
- National Library of South Africa Act- ,1998;
- Pan South African Language Board Act, 1995;
- South African Geographical Names Council Act, 1998;
- South African Library for the Blind Act, 1998;
- Legal Deposit Act, 1997;
- World Heritage Convention Act, 1999;
- Use of Official Languages Act, 2012;

- South African Language Practitioners Council Act, 2014;
- The South African Language Practitioners Council Act, 2014;
- National Sport and Recreation Act, 1998;
- Sport Academies Regulations, 2016;
- Safety at Sport and Recreation Events Act, 2010;
- South African Institute of Drug-Free Sport Act 1997;
- Recognition of Sport and Recreation Bodies Regulation, 2010;
- Bidding and Hosting International Sport and Recreation Events Regulation, 2010;
- South African Boxing Act, 2001.

7.2.3 Provincial Legislation Administered by the department:

- Mmabana Arts, Culture and Sport Foundation Act, 2000;
- North West Provincial Heritage Resources Regulations, 2004;
- Cultural Affairs Act, 1989;
- Museum Ordinance, 1975;
- Provincial Library Service Ordinance, 1981;
- North West Provincial Languages Act, 2015.

7.3 Policy mandates

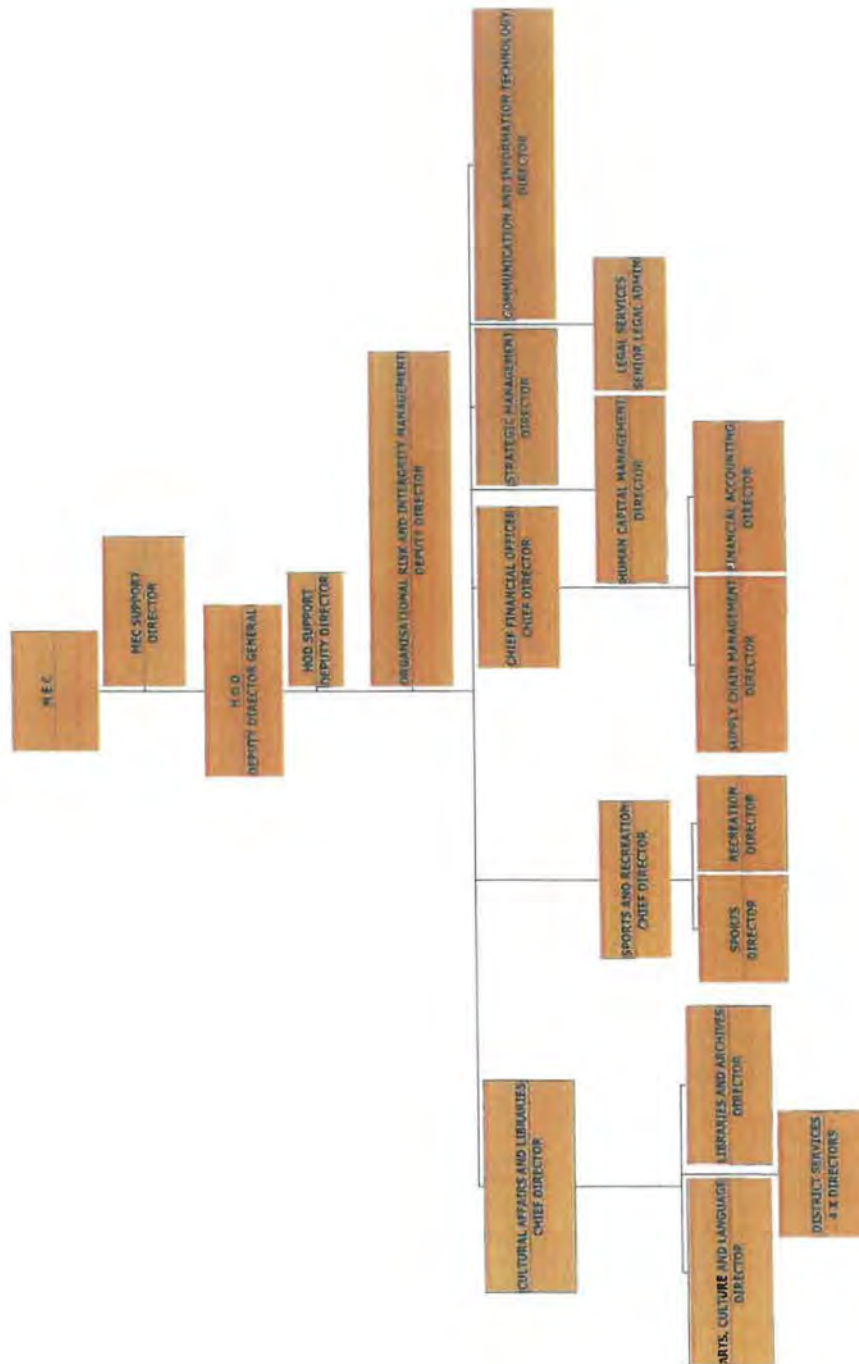
- National Development Plan, Vision 2030;
- National Medium-Term Strategic Framework, 2020-2024;
- National Language Policy Framework;
- Guideline for Corporate Governance of ICT Policy Framework 2012;
- Revised Framework for Strategic Plans and Annual Performance Plans 2019;
- North West Provincial Development Plan;
- Framework for Managing Programme Performance Information;
- White Paper on Arts, Culture and Heritage 1996;
- National White Paper on Sport and Recreation, 2012;
- National Records Management Policy Manual, 2007;
- National Sport and Recreation Plan;

- Commission for the Promotion and Protection of the Rights of Cultural, Religious and Linguistic Communities, 1997;
- 14 National Government Outcomes:
 - Outcome 1: Quality Basic Education
 - Outcome 4: Decent employment through inclusive economic growth
 - Outcome 7: Comprehensive rural development
 - Outcome 9: Responsive, Accountable, effective and efficient developmental local government system
 - Outcome 11: Creating a better South Africa and contributing to a better and safer Africa in a better world
 - Outcome 14: Transforming society and uniting the country

7.4 Provincial Policy Mandates

Provincial Development Plan

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

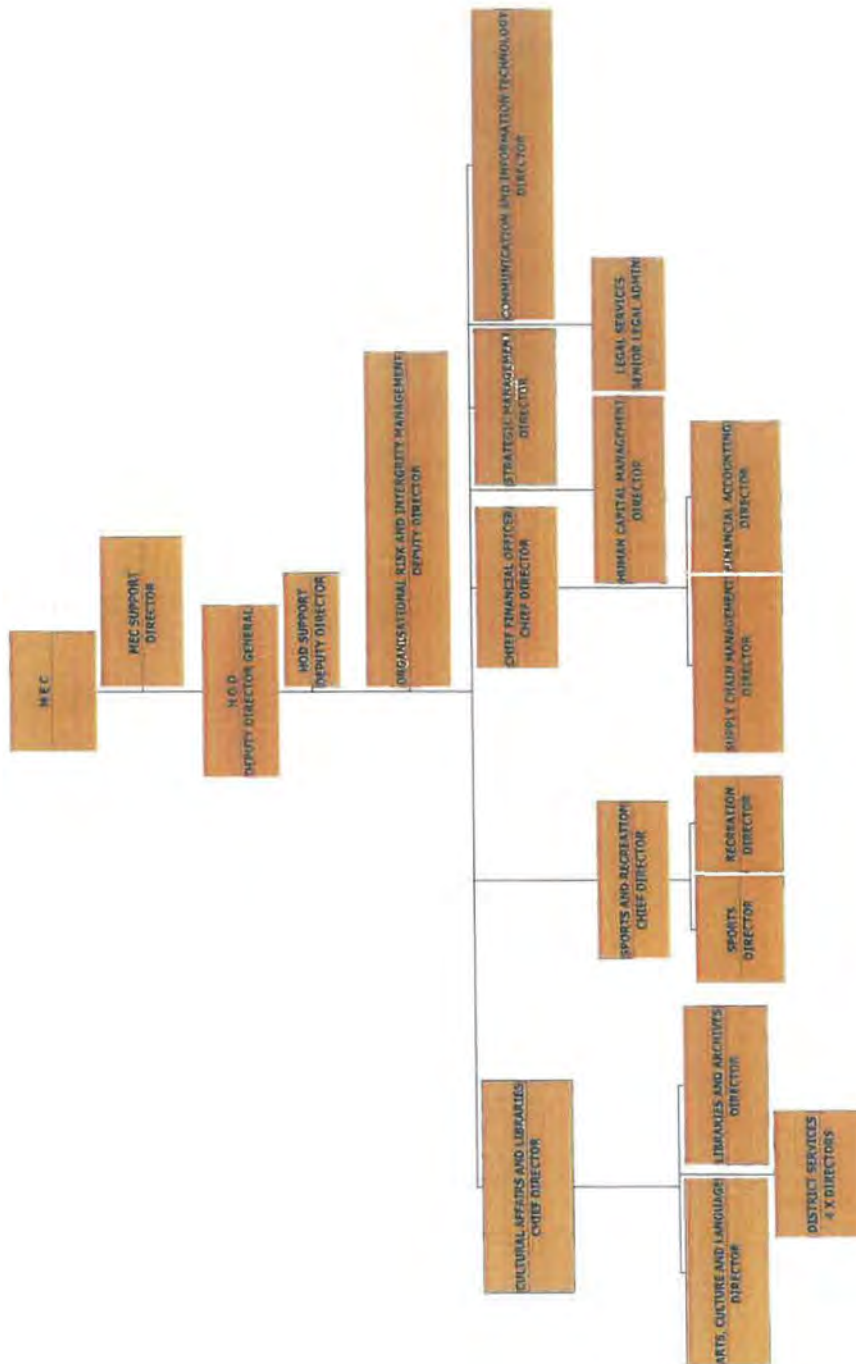


9. ENTITIES REPORTING TO THE MEC

The table below indicates the entities that report to the MEC

Name of Entity	Legislative Mandate	Financial Relationship R'000	Nature of Operations
Mmabana Arts, Culture and Sport Foundation	MACSF Act, Act no.7 of 2000.	123 547	Sport, Arts & Culture activities.
Provincial Heritage Resources Agency	PHRA Act of 2004	2 812	Heritage activities
Klein Marico recreation centre	Chapter 19 of the PFMA	9 266	To provide recreational facilities
Noyons and Donkervleit Recreation Centers	Chapter 19 of the PFMA	7 596	To provide recreational facilities
Provincial Language Services	Administration	1 009	Language Activities
North West Geographical names Committee	SA Geographical Names Council Act, 1998 (Act No. 118 Of 1998)	1 009	To advise local authorities and other stakeholders on the standardisation and transformation of geographical names within the North West Province.

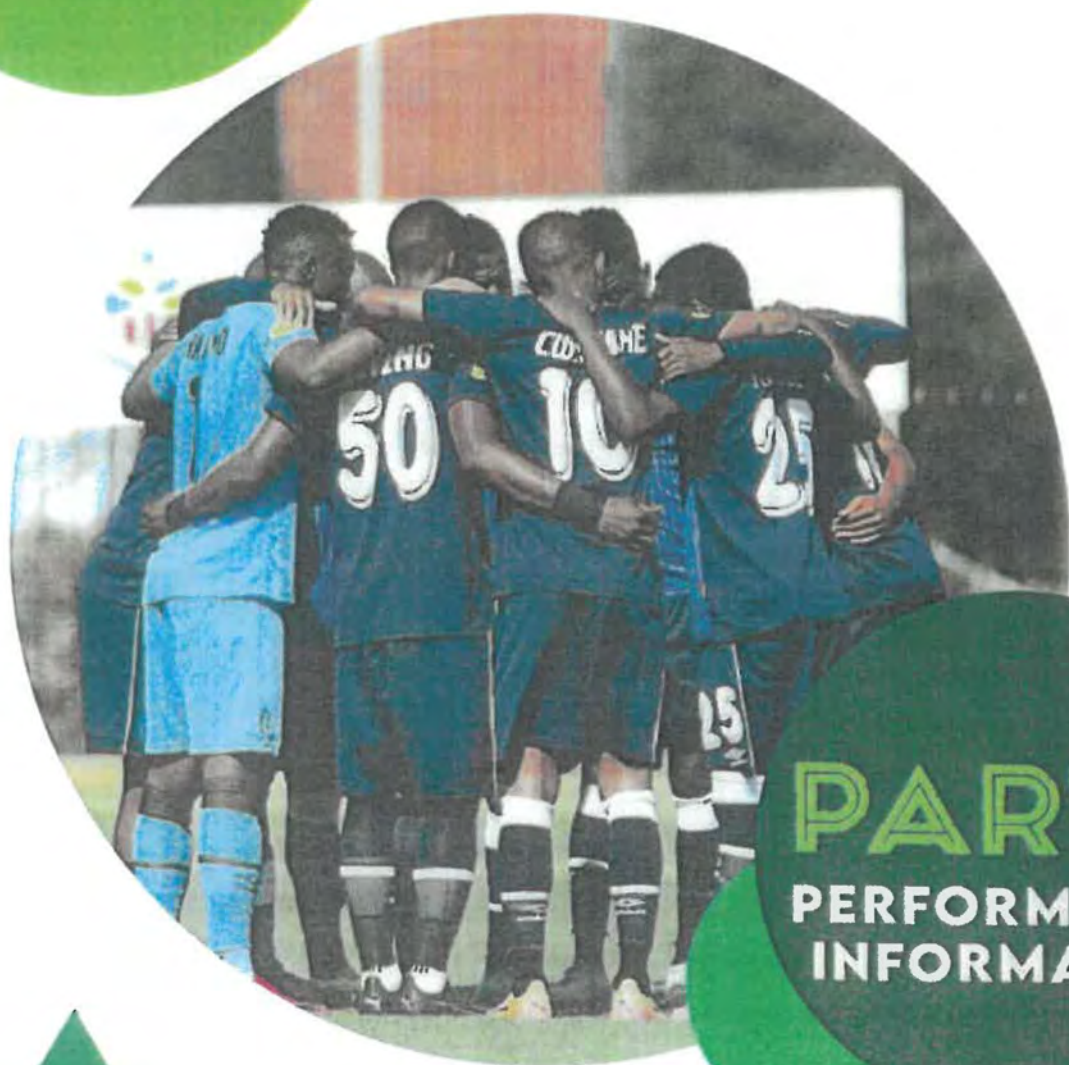
8. ORGANISATIONAL STRUCTURE FOR DEPARTMENT OF ARTS, CULTURE, SPORTS AND RECREATION



9. ENTITIES REPORTING TO THE MEC

The table below indicates the entities that report to the MEC

Name of Entity	Legislative Mandate	Financial Relationship R'000	Nature of Operations
Mmabana Arts, Culture and Sport Foundation	MACSF Act, Act no.7 of 2000.	123 547	Sport, Arts & Culture activities.
Provincial Heritage Resources Agency	PHRA Act of 2004	2 812	Heritage activities
Klein Marico recreation centre	Chapter 19 of the PFMA	9 266	To provide recreational facilities
Noyons and Donkervleit Recreation Centers	Chapter 19 of the PFMA	7 596	To provide recreational facilities
Provincial Language Services	Administration	1 009	Language Activities
North West Geographical names Committee	SA Geographical Names Council Act, 1998 (Act No. 118 Of 1998)	1 009	To advise local authorities and other stakeholders on the standardisation and transformation of geographical names within the North West Province.



PART B
**PERFORMANCE
INFORMATION**

1. AUDITOR GENERAL'S REPORT: PREDETERMINED OBJECTIVES

Refer to Part F

2. OVERVIEW OF DEPARTMENTAL PERFORMANCE

2.1 Service Delivery Environment

The department supports initiatives that expose creative products to markets and audiences to promote artists and create access to opportunities for networking, skills exchange, partnerships development and income generating opportunities. Projects and market access platforms are identified from the sector strategies and engagements with partners.

They are informed by the need to improve the production, dissemination of local content exposure to relevant markets, as this is our cultural capital which helps define our identity and our vantage point in the world, thus also contribution to social cohesion, nation-building and national pride. The need is further informed by ongoing and expanding markets. Cultural Seasons also provide unique opportunities to open new markets.

The department continues to give support both financially and non-financially to artists. Some structures and formations still find it difficult to sustain their creative and cultural ideas in the form of events, productions and general sustainability of their organisations.

The department continues to partner with sector departments and stakeholders in its endeavour to deliver quality services to the North West Community. Among other things, this we do by implementing programmes that deal with GBV, to help curb the spread of GBV.

The department implements Community conversations in order to create a space for mutual learning, resulting in new perspectives. These helps reshape relationships in line with transformed values.

These are inclusive processes for enhancing the capacity of all. If successfully facilitated, community conversations result in a series of decisions and agreements on ways to move a community forward.

The development of skilled facilitators is therefore critical to successfully implement these community conversations. The programme essentially needs to strengthen the capacity of non-governmental and community-based organizations to move beyond awareness-raising. It provides these organizations with the tools and competencies to facilitate community decision-making processes from within.

The non-participation of ethnic groups, such as Indian, Coloured and White communities in the departmental activities negatively affects the department's objective to achieve a transformed and socially cohesive nation.

The Arts, Culture and Heritage programme enables us to achieve a sense of belonging, through social cohesion programmes, such as celebration of National Days. The Days we celebrate are about increasing awareness of the country's triumph against adversities of the past - thus contributing towards protecting, preserving, and promoting our heritage. National Days are designed to invoke national pride and foster social cohesion. The celebrations are for the following National Days: Freedom Day; Youth Day; National Women's Day; Heritage Day; Day of Reconciliation and Human Rights Day.

The available budget continues to be inadequate to respond to all the needs of the Creative and Cultural sector, as the demands increase yearly.

Community library as well as provincial records and archive services were delivered in partnership with key stakeholders, namely, local municipalities, provincial government departments and the National Department of Sport, Arts and Culture and state-owned enterprises within the province. The Department continued to provide the library service in concurrence with the local

municipalities. As per the grant framework of the Community Library Service Grant issued by the Department of Sport, Arts and Culture, the Department is required to submit progress reports that detail a phased approach towards fully funding of the function. Such funding is either by assignment to municipalities or preparation of provinces to take over the function or a combination of both. This a condition for qualifying for allocation of the 2025/26 grant. The Department does not have sufficient funding to take full responsibility of the function. With the current state of affairs regarding the fiscus in the country, the Department will not be in a position to secure additional funding for the library function in particular. Local Municipalities are also in dire situation with regards to funding and in some local municipality poor administration is affecting the library function.

There is a total of 118 libraries that are operational with four (4) new libraries handed over to communities in Migdol, Uitkyk, Redirile and Mmatau. The opening of new libraries has ensured increased access to library services by the community and also contributed to job creation through staff appointed in libraries.

In the financial year 2024/25 the Department of Sport, Arts and Culture initiated a process to review the National Archives and Records Services Act, Act No 43 of 1996. The revision of the national legislation has implications on the provincial process as it is the framework for the Provincial legislation. Until such time the revised national legislation on archives and records services is finalised and an Amended Act in place, the Department cannot proceed with the process to develop the provincial legislation. This will mean that Section 17 (4) of the NARS Act remains in force.

To ensure proper and care of public records by government institutions the Records Administration Sub-programme enforced mandatory records inspections in governmental bodies that are selected annually for inspections. Governmental bodies that are inspected are issued with a report with findings and recommendations to address the identified gaps and shortfalls within the

record management system. Records management workshops conducted were for the purpose of capacity building to ensure that governmental bodies have the required knowledge and skills to implement sound records management.

The usage of archives services is still not satisfactory and there are a number of factors that can be attributed to such. Archives and their value is less known by many community members. The collection in our is also not sufficient. That could be due to slow process of transferring records for archiving by institutions of government that are holding public records that are more than twenty years. There is only one Provincial Archives building, which is situated in Mahikeng. There is still gap in the collection as most of heritage is not documented or preserved in our archives. Through the archives and oral history awareness activities implemented by the Archives Administration sub-programme, communities are reached and informed of what the provincial archives are and how people can access the service. Oral history is a strategy to expand our archives and establish a more meaningful collection. Oral history awareness, as well the actual recording of history, are measures to increase use and relevancy of the archives services to the people of North West.

The delivery of library and information service in the province remains a challenge with slow progress in implementation and completion of building projects. A target of new libraries established was not achieved and there has been underspending on infrastructure projects. The lack of preventative maintenance and poor workmanship in some of libraries built or upgraded is becoming costly, as there is increase in maintenance activities. The Department is the process of appointing Chief Works Inspectors who will assist to deal with challenges of building maintenance and monitoring of projects.

2.2 Service Delivery Improvement Plan

Main services and standards

Main services	Beneficiaries	Current/actual standard of service	Desired standard of service	Actual achievement
To promote multilingualism, redress past linguistic imbalances and promote development of the previously marginalised languages, inclusive of Sign Language in the Province	Communities	05	05 Community Libraries to be developed	03 Community Libraries developed

Batho Pele arrangements with beneficiaries (Consultation access etc.)

Current/actual arrangements	Desired arrangements	Actual achievements
Consultation	- Meetings with relevant stakeholders • - Conduct Road shows.	60 Meetings held with stakeholders and partners -Service providers for libraries -Municipalities -Sports clubs -Book Publishers
Redress	Improve through print, social and electronic media, Pamphlets and posters.	Partially achieved print media, electronic, pamphlets and posters.

Current/actual arrangements	Desired arrangements	Actual achievements
Access	All service recipients should have equal access to department-specific services on an ongoing basis.	Partially achieved. E.g <u>Soccer kits given to clubs</u> Kit provided to sports clubs and equipment donated to cultural clubs
Courtesy	Conduct Customer satisfaction survey and use of suggestion boxes.	Customer survey not conducted during the period of reporting including effective utilisation of the suggestion boxes.
Openness & transparency	Publication of Annual Reports, Strategic Plans and Infrastructure management plan.	Targets achieved.
Information	Posters and Pamphlets distributed to communities regarding services we provide.	- Target partially achieved. Information sharing on departmental Facebook page as well as the departmental magazine - Information is shared at every public gathering that the department is involved in.
Value for money	Establishment of focus groups between department of public works, Provincial treasury to address challenges for projects delivery timeframes.	Partially achieved: Regular meetings with public works and infrastructure unit are held to address challenges regarding timeous completion of projects.

Service delivery information tool

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

Complaints mechanism

Current/actual complaints mechanism	Desired complaints mechanism	Actual achievements
• The department has suggestion boxes at Head Office and Districts • The department is using media platform as means of communicating with citizens/service beneficiaries	• The department to ensure that suggestion boxes that have been distributed are utilised by clients to the fullest. • The department to develop a complaints register and review it regularly • The department to establish a committee to monitor the complaints register and provide feedback to management.	• Several complaints were received through social media and attended by the relevant unit managers and the actual numbers were recorded.

2.3 Organisational Environment

The process of reviewing the Departmental structure is at an advanced stage. This review is aligned to the Department's strategic mandate of provincializing the Library Services within the Province. The aim is to create a Chief Directorate for Library and Archives Services. The ideal envisaged structure of the Department may be impeded due to budgetary constraints. The Department received Budget confirmation letter from Provincial treasury as required by the Directive after which the file will be submitted for consultation to Office of the Premier and to the Minister of Public Service and Administration (MPSA) for concurrence.

Job Evaluation for newly-created posts took place on 29 January 2025 and Provincial SMS Moderations took place from 24-28 February 2025. We are still waiting for a formal report on outcomes from Office of the Premier.

2.4 Key policy developments and legislative changes

The following changes in legislation / policy impacted the Human Resource environment:

- Reviewed and approval of HIV, TB and STI Policy to align it with the National Strategic Plan on HIV, TB and STI 2023-2028.

3. PROGRESS TOWARDS THE FIVE YEAR ACHIEVEMENT OF INSTITUTIONAL IMPACTS AND OUTCOMES (2020/21 TO 2024/25)

National Priority: Capable, ethical and developmental state		
Outcomes	Outcome indicator	Performance
Sound and ethical governance	Improved audit opinion	The department achieved clean audit opinion during 2023/24 and 2024/25 financial year. Unqualified audit opinion over the 3 years (2020/21 – 2022/23) without material findings on financial statements.
	Number of interventions conducted to implement the NSP on Gender Based Violence and Femicide	58 interventions conducted to implement the NSP on Gender Based Violence and Femicide, against a set MTSF target of 36, i.e. 161%.
National Priority : Economic transformation and job creation		
Outcomes	Outcome indicator	Performance
Access to economic opportunities by communities	Job opportunities created in the Arts, Culture, Sports and Recreation Sector;	A total of 3 904 Job opportunities were created in the Arts, Culture, Sports and Recreation Sector, against a set MTSF target of 2 398, i.e. 163%.
	Capacitated practitioners in the Arts, Culture, Sports and Recreation Sector	A total of 2 468 practitioners in the Arts, Culture, Sports and Recreation Sector were capacitated, against a set MTSF target of 800, i.e. 309%.
Developed Arts, Culture, Sports and Recreation	Increased access to Arts, Culture, Sports and Recreation activities	The Department enabled access by 42 868 Arts, Culture, Sports and Recreation practitioners to the activities, against a set target of 61 106, i.e. 70%.
National Priority : Social cohesion and safe communities		
Outcomes	Outcome indicator	Performance
Developed Arts, Culture, Sports and Recreation	Social Cohesion initiatives implemented to improve nation building	The Department implemented 819 initiatives to improve nation building, against a set target of 487, i.e. 168%.

4. INSTITUTIONAL PROGRAMME PERFORMANCE INFORMATION

4.1 Programme 1: Management and administration

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

Sub-Programmes

- Office of the MEC
- Corporate Services

OUTCOMES, OUTPUTS, OUTPUT INDICATORS, TARGETS AND ACTUAL ACHIEVEMENTS

Programme: Management and Administration								
Outcome	Output	Output Indicator	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
1. Sound and ethical governance	External Audit action plans implemented	1.1 Percent age of external audit action plans implemented	New	89%	100%	100%	0	N/A
	National Strategic Plan (NSP) interventions implemented	1.2 Number of interventions conducted to implement the National Strategic Plan (NSP) on Gender Based Violence and	12	16	30	30	0	N/A

		Femicide.						
2. Access to economic opportunities by communities	Job opportunities created for Youth, Women and People with Disabilities	1.3 Number of job opportunities created	431	822	1 000	1 235	+235	Additional intake of EPWP contract worker due to the presence of the Premier during Heritage Day celebration.

Linking Performance with Budget

Programme Name	2024/2025			2023/2024		
	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
Office of the MEC	12 376	12 371	5	11 795	11 634	161
Corporate Services	155 043	154 519	524	129 906	127 385	2 521
Total	167 419	166 890	529	141 701	139 019	2 682

Strategy to overcome areas of underperformance

- N/A

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

- N/A

Significant Achievements for the Programme

- GBVF Dialogue with the LGBTQI group in Potchefstroom on the 26th April 2024
- GBVF walk, aerobics & self-defence at lehurutshe college on the 27th April 2024
- Sexual Harassment Workshop for EPWPs and Departmental Interns in Mahikeng on the 17th May 2024
- Boy Child development Programme AT Dertig on the 7th June 2024
- Substance Abuse Dialogue with Young Artists at Coverdale (Bloemhof) on the 21st June 2024
- Youth seminar at Delareyville on the 27th June 2024
- Take a child to work at Mmabana Mahikeng and Mmabana Taung 19 and 24 June 2024 respectively
- Hosted men in fight against Gender Based Violence & Femicide (GBVF) Campaign 25 July 2024 Borolelo Townshirp
- Rendered GBVF messaging and support to Masuthe 2 Methodist Church Women's Day Celebration 9 August 2024 Masuthe 2 Mahikeng
- Held a GBVF awareness walk led by MEC Maine during official opening of Mmatau Community Library 19 August 2024 Mmatau
- Rendered GBVF messaging and support at the African Traditional Medicine Day 24 August 2024 Tshing, Ventersdorp
- Held a Health & GBVF awareness walk led by MEC Maine during the Provincial Women's Day Celebration 30 August 2024 Atamelang
- Rendered a GBVF drama at the Oral History Colloquim attended by Academics from different universities 18 September 2024 Mmabana Taung
- Held a Health & GBVF awareness walk led by MEC Maine during the Provincial Heritage Day Celebration 26 September 2024 Manthe Taung
- National launch of 16 Days of Activism for No Violence against Women and Children attended and launched by the Deputy President Mashatile in Rustenburg Civic Centre on the 25th November 2024
- National GBVF Walk / march led by MEC Tlhapi In Rustenburg Civic Centre on the 25th November 2024

- Rendered GBVF Awareness messaging at 1st Annual National Melodi Clap and Tap Music Festival attended and opened by MEC Tlhapi in Rustenburg Civic Centre on the 01st December
- National Department of Arts and Culture in Partnership with the Department of Arts, Culture, Sports and Recreation hosted the Golekane Mentorship Youth Camp in the Province led by Minister McKenzie in Bojanala District Konka Family Adventure Resort on the 05 to 08 Dec 2024
- The Department assisted with technical support & officiating the National Golden Games organized by the Department of Social Development attended by MEC Tlhapi and MEC Dantjie, at Rustenburg Impala Rugby Stadium from 18 to 25 February 2025
- MEC Tlhapi and Motsumi led athletes with intellectual disabilities to participate at the Special Olympics World Winter Games, at Turin Italy on the 08 to 16 March 2025

NON-FINANCIAL PERFORMANCE [2024-2025] LINKED TO BUDGET				
Programme	Total number of output indicators	Number of output indicators achieved	Number of output indicators not achieved	Percentage achieved
Management and administration	03	03	00	100%
	Final appropriation R'000	Actual expenditure R'000	Variance R'000	Actual expenditure as % of final appropriation
	167 419	166 890	529	100%

4.2 Programme 2: Cultural Affairs

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

Sub-Programmes:

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

OUTCOMES, OUTPUTS, OUTPUT INDICATORS, TARGETS AND ACTUAL ACHIEVEMENTS

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
2. Access to economic opportunities by communities	Capacitated Arts and Culture Practitioners in the sector	2.1 Number of cultural and creative industries practitioners developed through mentorship programmes	61	30	30	30	0	N/A
		2.2 Number of cultural	248	407	500	507	+07	Call for funding from National

		and creative industries practitioners developed through capacity building programmes						Arts Council (NAC) through Presidential Employment Stimulus Programme 05 (PESP5) led to the overachievement.
		2.3 Number of structures in the creative and cultural industries supported	114	124	150	170	+20	The overachievement was due to additional requests from structures and support provided during the opening of Dinokana cultural village and Accelerated Service Delivery Programme. [See comments below]
		2.4 Number of artists placed in schools per year	60	60	80	80	0	N/A
3. Developed Arts, Culture, Sports and Recreation	Organised platforms	2.5 Number of events in the creative and cultural industries	106	147	130	142	+12	The overachievement was due to participation in interdepartmental events and collaboration with privately

		organised						organised events <i>[See comments below]</i>
	Community conversations / dialogue programme implemented	2.6 Number of community conversations / dialogues implemented to foster social interaction per year	98	105	120	130	+10	Participation in interdepartmental events and collaboration on privately organised event led to overachievement. i.e. Office of the Premier; Library Services, Social Development; Special Programmes.

Sub Programme: Museum and Heritage 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
3. Developed Arts, Culture, Sports and Recreation	Implemented museums educational programmes	2.7 Number of museums educational initiatives implemented	24	20	20	25	+05	Invitation from (1) National Department of Higher Education, (2) request from Kanana Primary School, (3) Klerksdorp Primary School, (4) Military History Society and (5) Itirele Primary School.
	Historical days celebrated.	2.8 Number of historical days celebrated	13	14	14	14	0	N/A
	Public awareness activations	2.9 Number of initiatives implemented to raise awareness on the national symbols	40	65	80	90	+10	Participation in interdepartmental events and collaboration on privately organised events led to overachievement.

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
3. Developed Arts, Culture, Sports and Recreation	Multilingual services rendered	2.10 Number of activities implemented to promote multilingualism	32	27	25	27	+02	(1) Invitation to Accelerated Service Delivery Programme in Monakato led to overachievement. (2) DSAC (terminology coordination section) invited the province to be part of the Setswana consultative meeting for indigenous plants and animals terminology project.
		2.11 Number of South African Sign Language (SASL) workshops conducted to promote sign language	New	New	30	30	0	N/A

Indicator 2.3

Additional request for support was received from the following structures: (1) New Dawn Media, (2) Tebzy Nice Events, (3) Africa Beginning Performing Arts & Projects, (4) Sikwane arts academy, (5) Papi and the Peace Brothers, (6) Tsweleng Cultural Group, (7) Kokoano Fine Arts Ladies

Artists supported during Memorial lecture of Aziz Phahad: (8) Dambi Artistry, (9) Goldish Setilo

Artists supported during the opening of Dinokana cultural village: (10) Dr Kasara cultural group, (11) Kwadi ya poko, (12) Diragaki cultural group, (13) Thagamoso cultural group, (14) Balwanedi ba morena, (15) Mapipi cultural group, (16) Motshidisi Victor Sebogodi

Artists supported during Accelerated Service Delivery Programme: (17) Masango Lesotho, (18) Ashley Zvimba, (19) Tshepiso Masemolo, (20) Timothy Mpofu.

Indicator 2.5

The department collaborated with the following stakeholders: (1) Castle Queens Events, (2) Thusanang Basadi Sewing Projects, (3) Rustenburg Child & Youth Care Centre, (4) Botaki Le Bodiragatse Taung Association, (5) Mosome Primary School, (6) Dikgatlong Primary School, (7) Thojane Organic Farming, (8) Big Daddy 24/7 events, (9) Mob Unlimited, (10) Dikgwetlho tsa Ngwao Cultural group, (11) Papi and the peace Brother's Choir, (12) Maquassi Hills Local Municipality.

Linking Performance with Budget

Programme Name	2024/2025			2023/2024		
	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
Management	2 755	2 749	6	6 644	5 637	1 007
Arts and Culture	187 325	187 296	29	191 514	190 383	1 131
Museum Services	14 232	14 222	10	16 536	14 522	2 014
Language Services	12 121	12 119	2	12 112	12 098	14
Heritage Services	4 712	4 522	190	5 500	4 322	1 178
Total	221 145	220 908	237	232 306	226 962	5 344

Strategy to overcome areas of under-performance

- N/A

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

- The department has two standardised indicators and has over-performed on both. These are 2.6 number of community conversations / dialogues implemented to foster social interaction per year, and 2.9 number of Initiatives implemented to raise awareness on National Symbols.

Significant Achievements for the Programme

- 2024 Provincial Freedom Day Celebration at Lehurutshe stadium on the 29th April 2024
- Provincial Clap and Tap Music Competition in Mmabatho Civic Centre on the 18th May 2024
- Badibelapuo Setswana legend writers book launch in Zeerust on the 7th and 8th June 2024
- Decorex 2024: Artists supported to attend the annual crafts exhibition in Cape town on the 6th to 9th June 2024
- International Museum Day celebration in Vryburg on the 14th June 2024
- 2024 Provincial Youth Day celebration in Redirile on the 29th June 2024
 - Held Mandela Day 18 July 2024 Magaga A Phiri (Taung)
 - Annual Traditional Medicine Day 24 August 2024 Boikhutso (Ventersdorp)
 - Commemorated Women's Day 30 August 2024 Atamelang Sports Ground
 - Supported the Ruth Mompoti Pilgrimage 14 September 2024 Vryburg
 - Supported the Amahlubi Heritage Day 21 September 2024 Khaya Khulu
 - Celebrated Heritage Day 26 September 2024 Manthe
 - Held Deaf Awareness Day 20 September 2024 Mmabana Taung
 - Held International Translation Day 27 September 2024 Royal Aloe
 - Official Opening Dinokana Cultural Village 23 September 2024
 - Training of 30 Military Veterans on Manuscript writing at Dr RS Mompoti, Vryburg in December 2024

- Repatriation and Reburial of human remains of fallen liberation stalwarts from Zimbabwe (Aaron Tiro) and Zambia (Mabe Klaas Bogosing, repatriated awaiting reburial) at Ngaka Modiri Molema, Lekubu Village on 07 December 2024
- Black History Month at Mokgola Village on the 22nd February 2025
- International Mother Tongue Day at Setlagole village on the 4th March 2025
- Human Rights Day at Tlaakgameng on the 19th March 2025
- Onkgopotse Tiro Pilgrimage in Dinokana on the 20th March 2025

NON-FINANCIAL PERFORMANCE [2024-2025] LINKED TO BUDGET				
Programme	Total number of output indicators	Number of output indicators achieved	Number of output indicators not achieved	Percentage achieved
Cultural Affairs	11	11	00	100%
	Final appropriation R'000	Actual expenditure R'000	Variance R'000	Actual expenditure as % of final appropriation
	221 145	220 908	237	100%

4.3 Programme 3: Library and Archive Services

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

Sub-Programmes

- Management
- Library Services
- Archives

OUTCOMES, OUTPUTS, OUTPUT INDICATORS, TARGETS AND ACTUAL ACHIEVEMENTS

Programme: Library Services								
Outcome	Output	Output Indicator	Actual Achievement 2022/23	Actual Achievement 2023/2024	Planned Target 2024/2025	Actual Achievement 2024/2025	Deviation from planned target to Actual Achievement for 2024/2025	Comment on deviations
Developed Arts, Culture, Sports and Recreation	Libraries established per year	3.1 Number of libraries established per year	03	02	05	03	-02	Moshana and Kgakala libraries were not completed due to late advertisement of the tender.

Programme: Library Services								
Outcome	Output	Output Indicator	Actual Achievement 2022/23	Actual Achievement 2023/2024	Planned Target 2024/2025	Actual Achievement 2024/2025	Deviation from planned target to Actual Achievement for 2024/2025	Comment on deviations
	Public Awareness programmes conducted in libraries	3.2 Number of public awareness activities conducted about libraries	12	12	72	72	00	N/A
	Archival groups arranged for retrieval	3.3 Number of archival groups arranged for retrieval	03	04	04	04	00	N/A

Programme: Records and Archives								
Outcome	Output	Output Indicator	Actual Achievement 2022/23	Actual Achievement 2023/2024	Planned Target 2024/2025	Actual Achievement 2024/2025	Deviation from planned target to Actual Achievement for 2024/2025	Comment on deviations
Developed Arts, Culture, Sports and Recreation	Public awareness programmes conducted about archival services	3.4 Number of public awareness programmes conducted about archival services	05	05	05	05	00	N/A
	Oral history programmes conducted	3.5 Number of oral history programmes conducted.	03	05	04	04	00	N/A
	Records management systems implemented	3.6 Number of institutions allocated with disposal	07	07	04	04	00	N/A

Programme: Records and Archives								
Outcome	Output	Output Indicator	Actual Achievement 2022/23	Actual Achievement 2023/2024	Planned Target 2024/2025	Actual Achievement 2024/2025	Deviation from planned target to Actual Achievement for 2024/2025	Comment on deviations
	mentend	authority						
	Records management systems inspections	3.7 Number of records management inspections conducted	New	12	16	17	+01	Urgent request by NW Gambling board records management inspection due to their migration from paper based records to electronic/digital records.
	Records management workshops	3.8 Number of records management workshops	New	05	08	08	00	N/A

Programme: Records and Archives								
Outcome	Output	Output Indicator	Actual Achievement 2022/23	Actual Achievement 2023/2024	Planned Target 2024/2025	Actual Achievement 2024/2025	Deviation from planned target to Actual Achievement for 2024/2025	Comment on deviations
	conducted	projects conducted						

Linking Performance with Budget

Programme Name	2024/2025			2023/2024		
	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
Management	4 755	4 748	7	6 371	5 951	420
Library Services	205 868	196 415	9 453	185 436	164 538	20 898
Archives	9 037	9 033	4	9 120	8 387	733
Total	219 660	210 196	9 464	200 927	178 876	22 051

Strategy to overcome areas of under-performance

- Agreement has been reached with the Department of Public Works and Roads that the Department will implement the projects internally.

- Tenders for the modular structures will be advertised and awarded in the 1st quarter to ensure that the delivery and installation is completed in the financial year.
- The Department is in the process to appoint Chief Works Inspectors that will be instrumental in implementation of the projects.

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

- The target was not met for the output "3.1", (number of libraries established per year) Only 3 out of the target of 5 was achieved.
- Target was achieved for the output "3.4" (number of public awareness programmes conducted about archival services.)

Significant Achievements for the Programme

- Official opening of community libraries Migdol 5th April, Uitkyk 19th April and Redirile 29th June 2024
- Launch of the Access to Memory (ATOM) system (Archives provincial on the 26th April 2024)
- Celebrated Annual Archives Awareness Week in Bojanala from the 6th to 10th May 2024
- Celebrated World Book Day in Southey on the 23rd April 2024
- Celebrated World Play Day in partnership with Rustenburg Local Municipality and Rustenburg Child and Youth Centre in Boitekong on the 24th May 2024
- Records Management Training Workshop conducted in Mahikeng on the 21st to the 23rd May 2024
- Records Management Training Workshop conducted In Klerksdorp on the 18th to the 20th June 2024
- Oral History Recording of Batlaku ba Matutu Traditional Council in Mabeskraal on the 15th to the 16th May 2025

- Celebrated Youth Day in Kgakala partnering with Departments of Health and Education, and local NGO's. Build-up to the main event at Kgakala on the 13th June 2024
- Practical completion of Madibe-a-Makgabane community library 6 September 2024 Madibe-a-Makgabane village, Mahikeng Local Municipality and Ngaka Modiri Molema District
- Official opening of Mmatau community library 19 August 2024 Mmatau village in Moses Kotane Local Municipality, Bojanala Platinum District
- Hosting the Oral History Colloquium that provided platform for participants to share and discuss oral traditions, oral testimonies and indigenous knowledge on the 19th-20th September 2024 Mmabana Centre, Taung in Greater Taung Local Municipality, Dr Ruth Segomotsi Mompati District
- Practical completion of Wolmaranstad community library at Maquassie Hills Local Municipality in Dr Kenneth Kaunda District in November 2024
- Hosting of Oral history living heritage event in Tsweleng at Maquassie Hills Local Municipality in Dr Kenneth Kaunda District in 30 October 2024
- 18 public awareness programmes conducted to promote the use of libraries in communities, one programme per municipality in October to December 2024
- Dinokana Community Library Building Project awarded practical completion on the 12 March 2025 at Dinokana
- Hosting the South African Library Week on the 19 March 2025 at Mmakau Madibeng Local Municipality
- Library orientation: event to raise awareness on the library services on the 31st January 2025 at Kanana City of Matlosana
- Archives and Records awareness conducted for Records Practitioners in Dr Ruth S Mompati District on the 20 February 2025 at Vryburg
- Records Management Workshop conducted for the Department of Education and the Department of Agriculture and Rural Development on the 4-6 February 2025, 18-20 February 2025 in Mahikeng
- Hosted NWU students for an Archives open day on 26 March 2025 in Mahikeng

NON-FINANCIAL PERFORMANCE [2024-2025] LINKED TO BUDGET				
Programme	Total number of output indicators	Number of output indicators achieved	Number of output indicators not achieved	Percentage achieved
Library and Archives	08	07	01	88%
	Final appropriation R'000	Actual expenditure R'000	Variance R'000	Actual expenditure as % of final appropriation
	219 660	210 196	9 464	96%

4.4 Programme 4: Sports and Recreation

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

Sub-Programmes

- Sports
- School Sport
- Recreation

OUTCOMES, OUTPUTS, OUTPUT INDICATORS, TARGETS AND ACTUAL ACHIEVEMENTS

Programme: Sports and Recreation								
Outcome	Output	Output Indicator	Actual Achievement 2022/23	Actual Achievement 2023/2024	Planned Target 2024/2025	Actual Achievement 2024/2025	Deviation from planned target to Actual Achievement for 2024/2025	Comment on deviations
Access to economic opportunities by communities	Staff employed through conditional grant	4.1 Number of sport activity coordinators	72	65	70	71	+01	Chief Directorate identified need to support

Programme: Sports and Recreation								
Outcome	Output	Output Indicator	Actual Achievement 2022/23	Actual Achievement 2023/2024	Planned Target 2024/2025	Actual Achievement 2024/2025	Deviation from planned target to Actual Achievement for 2024/2025	Comment on deviations
	and PROR EC Allocation	contracted						Federations.
Developed Arts, Culture, Sports and Recreation	Trained sports and recreation people	4.2 Number of people trained in sports and recreation programmes	747	848	680	731	+51	Federation sent more people who could not be returned.
	Learners participating at district school tournaments	4.3 Number of learners participating at the district school sport	11 317	12 611	8 000	8 811	+811	Additional learners participated in the district school sports tournaments due

Programme: Sports and Recreation								
Outcome	Output	Output Indicator	Actual Achievement 2022/23	Actual Achievement 2023/2024	Planned Target 2024/2025	Actual Achievement 2024/2025	Deviation from planned target to Actual Achievement for 2024/2025	Comment on deviations
		tournaments						to interest from schools.
	Athletes supported	4.4 Number of athletes supported by sport academies	655	539	530	541	+11	More athletes participated on the athlete support program.
	Support provided to athletes and structures	4.5 Number of schools, hubs and clubs provided with equipment and/or attire to enable	233	280	264	277	+13	Additional equipment and/or attire distributed during Accelerated Service Delivery Programme.

Programme: Sports and Recreation								
Outcome	Output	Output Indicator	Actual Achievement 2022/23	Actual Achievement 2023/2024	Planned Target 2024/2025	Actual Achievement 2024/2025	Deviation from planned target to Actual Achievement for 2024/2025	Comment on deviations
		participation in sport and or recreation						

Linking Performance with Budget

Programme Name	2024/2025			2023/2024		
	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
Sports	89 228	88 717	511	94 401	93 022	1 379
School Sport	50 978	50 633	345	45 028	44 513	515
Recreation	24 757	24 714	43	28 108	26 432	1 676
Management	2 138	2 136	2	21 778	21 743	35
Total	167 101	166 200	901	189 315	185 710	3 605

Strategy to overcome areas of under-performance

- N/A

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

- The department has two (2) standardised indicators and has achieved "4.4" (number of athletes supported by sport academies) and has over performed on "4.5" (number of schools, hubs and clubs provided with equipment and/or attire to enable participation in sport and or recreation.)

Significant Achievements for the Programme

- Managed to train about 230 participants in table tennis, sport administration and other accredited codes in Ngaka Modiri Molema, Bojanala and Dr RSM from April to June 2024
- District Academy high performance squads were supported with Scientific Testing, Medical screening, anti-doping, training camps and Gender based Violence workshops in Ngaka Modiri Molema, Bojanala, Dr K.K and Dr RSM in April to June 2024
- The province managed to successfully participate at the National Autumn games for athletics and swimming
- Shane Williams from the Lions wheelchair basketball club took part in the wheelchair basketball national tournament as a team member from Team North West. He was awarded MVP of the tournament and signed a contract with international wheelchair basketball in Spain from 23-27 September 2024 in Durban
- The North West Wheelchair Male Basketball team won the national championships, and the ladies won silver from 23-27 September 2024 in Durban
- Eletsa secondary schools managed to finish second at the National Kay Motsepe tournament on the 10-11 August 2024 in Gauteng (Wits University)
- Tumisang Edwin Thapelo from Tlapeng village in Ganyesa from Huhudi high school has been selected to represent the National Football at COSAFA under 15 10-11 from August 2024 in Gauteng
- Bontsi Senna selected as a safeguarding officer to represent South Africa at COSAFA under 15 on the 10-11 August 2024 in Gauteng

- Kopano Kgatijwe selected to be part of the SAFA girls academy, She is part of the Shooting Star club, which we supported through league support and by equipment and attire in Ngaka Modiri Molema on October- December 2024
- 5 softball-playing learners (Franco Stein, Tebogo Mangati, Themba Molebatsi, Meyer Van Sittert, Carla Mariee) selected to play for South Africa. Two Basketball players (Under 15) have been selected for the National Basketball Team (Reotshepile Ditlhake, Olerato Malatsi) in Pretoria (13-15 December 2024)
- During National Schools Summer Games North West got 10 medals in rope skipping (3 gold, 4 silver and 3 Bronze medals), in Pretoria on 13-15 December 2024:
 - North West achieved Gold in Goal-ball
 - ELSEN - 3 gold in artistic, 3 silver medals in Artistic category
 - PARATT - Girls under 18 received Silver medal table tennis
 - Girls under 15 Basketball team received silver medal
 - Girls under 18 Table tennis received 1 Gold one Bronze
 - Tennis Under 14 received silver medals
- During the National Summer Games North West Province achieved overall position four out of 9 Provinces in Pretoria on 13-15 December 2024
- Young North West athletes broke eight records during the Provincial School Sports Athletics Championships held from March 6 to 8 at Mc Arthur Stadium, Potchefstroom.
 - Amongst the best performing athletes were Amogelang Moeng and Jordan Denike. Moeng ran 1:56.54 in 800m for boys 15 and 04:14.02 in 1500m for Boys 15, breaking both Ronan Oosthuizen's previous records.
 - Jordan Denike ran 0:55 in the 400m for Girls 15, breaking Isona Booysen's previous record (0:57.24). Denike (43:17) also broke Kayla Van Der Berg (43.21) in 300m Girls 15.
 - Manders Jaydeen (12.27) equaled Nicola Van der Merwe's record in 100m for Girls 15. In the Boys 15 High Jump, Galane Khothatso soared 1.80m to equal Ronan Oosthuizen previous record.
 - Boitumelo Nchoe did very well during the LSEN category, breaking the record for 100m Girls under 15

- Dr Kenneth Kaunda District performed very well scooping 1st position with 1159.5 points, with Bojanala coming second with 929 points. Dr Ruth Segomotsi Mompoti got 3rd position with 511 points and Ngaka Modiri Molema District got 4th position with 471.5 points.
- Amogelang Moeng (1:56,54) took part on the 800m for Boys 15 years and broke Ronan Oosthuizen's record by 2:00.91
- Amogelang Moeng broke the record for Boys 15 in 1500m- 04:14.02 by beating Ronan Oosthuizen previous record (04:17.98)
- Jordan Denike broke the 400m record for Girls 15 in (0:55.38) beating Isona Booysen (0:57.24)
- 300m Girls 15 Hurdles record was broken by Jordan Denike (43:17), surpassing Kayla Van der Berg's (43.21)
- Shongwe Katlego attained 09:19.49 for Boys 15 in 3000m breaking Williamson Scott 's record of (09:26.62)
- In the 400m Girl 17 , Carli Visser (1:01.77) broke her own previous record of 1:01.93
- 3000m for boys record was broken by Robertson Hardus (09:26.28), beating Williamson Scott's previous record of 09:26. 62
- 400m Hurdles for Boys 17 was broken by Tietus Keelan (0:54.07). Obakeng Molefe's previous record was 0:54.29.

NON-FINANCIAL PERFORMANCE [2024-2025] LINKED TO BUDGET				
Programme	Total number of output indicators	Number of output indicators achieved	Number of output indicators not achieved	Percentage achieved
Sports and Recreation	05	05	00	100%
	Final appropriation R'000	Actual expenditure R'000	Variance R'000	Actual expenditure as % of final appropriation
	167 101	166 200	901	99%

5. TRANSFER PAYMENTS

5.1 Transfer payments to public entities

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

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

Name of Public Entity	Key Outputs of the Public Entity	Amount transferred to the public entity R'000	Amount spent by the public entity R'000	Achievements of the public entity
Mmabana Arts, Culture and Sports Foundation	The implementation of the mandate of the MACSF embodied in the Mmabana Arts, Culture and Sports Foundation Act of 2000, Act 7 of 2000 (the "MACSF Act")	123 547	123 547	As per Business Plan
NW Provincial Heritage Resource Authority	To promote systematic identification, recording and assessment of heritage resources in Bokone Bophirima by conducting research on the tangible and intangible heritage.	2 812	2 812	As per Business Plan
Skills Development levy	To facilitate skills development within their sub-sectors through the disbursement of grants for learning programmes and monitoring of education and training as outlined in the National Skills Development Strategy (NSDS)	246	246	As per DPSA Directive on utilisation of Training Budget

Name of Public Entity	Key Outputs of the Public Entity	Amount transferred to the public entity R'000	Amount spent by the public entity R'000	Achievements of the public entity
Klein Marico	To provide recreational facilities.	9 266	9 266	Departmental APP
Donkervliet	To provide recreational facilities	5 429	5 429	Departmental APP
Noyons	To provide recreational facilities	2 167	2 167	Departmental APP
NW Geographical Names	Administration	1 009	1 009	N/A
Provincial Language Services	Administration	1 009	1 009	As per Business Plan

5.2 Transfer payments to all organisations other than public entities

The table below depicts the transfers made for the period 01 April 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
Library for the Blind	NPI	Administration	Yes	1 400	1 400	N/A
Ikageng Museums (Seolong)	NPI	Administration	Yes	402	402	N/A
HC Bosman Living Museum	NPI	Administration	Yes	302	302	N/A
Publishing House	NPI	Administration	Yes	1 000	1 000	N/A
NW Federation of Community Centre	NPI	Administration	Yes	1 214	1 214	N/A
NW provincial Recreation Council	NPI	Administration	Yes	1 546	1 546	N/A
NW Academy Sport Commission	NPI	Administration	Yes	9 047	9 047	N/A
Kraaipan museum	NPI	Administration	Yes	200	200	N/A
Klerksdorp Museum	NPI	Administration	Yes	200	200	N/A
Moses Kotane Foundation	NPI	Administration	Yes	500	500	N/A

Name of transferee	Type of organisation	Purpose for which the funds were used	Did the dept. comply with s 38 (1) (j) of the PFMA	Amount transferred (R'000)	Amount spent by the entity (R'000)	Reasons for the funds unspent by the entity
Salamene Ntsomi Foundation	NPI	Administration	Yes	100	100	N/A
Baagi Foundation	NPI	Administration	Yes	100	100	N/A
Itsoseng FM	NPI	Administration	Yes	70	70	N/A
Kasi movement	NPI	Administration	Yes	100	100	N/A
Lethathe Entertainment	NPI	Administration	Yes	150	150	N/A
Rejuvenating Media	NPI	Administration	Yes	70	70	N/A
Kamoentle Foundation	NPI	Administration	Yes	150	150	N/A
N12 Ultra marathon	NPI	Administration	Yes	1 500	1 500	N/A
Sports Council	NPI	Administration	Yes	2 320	2 320	N/A
MUNICIPALITIES						
Moses Kotane	Local Municipality	To provide funds for minor maintenance and operational costs (such as salaries, photocopyers, stationery and specialised library stationery etc) for the community libraries.	Yes	1 000	1 000	N/A
Kgetleng Rivier	Local Municipality	To provide funds for salaries, cleaning equipment and materials, installation of water tank (Redirile library), kitchen equipment such as fridges and microwaves.	Yes	1 322	1 322	N/A

Name of transferee	Type of organisation	Purpose for which the funds were used	Did the dept. comply with s 38 (1) (j) of the PFMA	Amount transferred (R'000)	Amount spent by the entity (R'000)	Reasons for the funds unspent by the entity
Rustenburg	Local Municipality	To provide funds for minor maintenance and operational costs (such as daily allowances and stationery), installation of alarm systems, procurement of hygiene materials, payment of water and electricity (6 libraries) and marketing and promotion of services for community libraries.	Yes	1 864	1 864	N/A
Madibeng	Local Municipality	To provide funds for minor maintenance, installation of aircons, borehole, installation of new plugs and catering for meetings.	Yes	1 400	1 400	N/A
Moretele	Local Municipality	To provide funds for operational costs (such as library specialised stationery, S&T and cellphone contracts for library staff), clearview fence, cleaning material, minor maintenance, building of storage room.	Yes	1 183	1 183	N/A
Maquassi-Hills	Local Municipality	To provide funds for operational costs (such as salaries, stationery, cellphone contracts), minor maintenance, promotional material and programmes, vehicle maintenance, monthly payment for CCTV cameras and purchasing of cleaning material.	Yes	1 189	1 189	N/A

Name of transferee	Type of organisation	Purpose for which the funds were used	Did the dept. comply with s 38 (1) (j) of the PFMA	Amount transferred (R'000)	Amount spent by the entity (R'000)	Reasons for the funds unspent by the entity
Matlosana	Local Municipality	To provide funds for training of library staff, purchasing of library furniture and equipment, awareness projects, maintenance, renovation and upgrading of libraries.	Yes	1 400	1 400	N/A
Kagisano-Molopo	Local Municipality	Reading awareness and library promotion programmes. Preventative maintenance of library buildings	Yes	1 015	1 015	N/A
Greater Taung	Local Municipality	To provide funds for operational costs (such as salaries, public internet and library specialised stationery), library furniture and equipment, library promotional programmes.	Yes	1 236	1 236	N/A
Mamusa	Local Municipality	To provide funds for operational costs (such as salaries, stationery, photocopiers, internet and cellphone contracts), vehicle maintenance, minor maintenance, payment of electricity, installation of aircons (Schweizer Reneke library).	Yes	1 694	1 694	N/A
Lekwa-Teemane	Local Municipality	To provide funds for operational costs (such as salaries, stationery and photocopiers), promotional material, library signage, fencing for (Bloemhof	Yes	981	981	N/A

Name of transferee	Type of organisation	Purpose for which the funds were used	Did the dept. comply with s 38 (1) (j) of the PFMA	Amount transferred (R'000)	Amount spent by the entity (R'000)	Reasons for the funds unspent by the entity
		library), installation of blinds (2 libraries) and purchase of acoustic benches.				
Mafikeng	Local Municipality	To provide funds for operational costs (such as salaries stationery and photocopiers), programmes, catering and cleaning material. Priority and details to be specified in the business plan submitted by the municipality.	Yes	1 855	1 855	N/A
Ramotshere Moiloa	Local Municipality	To provide funds for operational costs (such as salaries stationery and photocopiers), programmes, catering and cleaning material.	Yes	928	928	N/A
Ratlou	Local Municipality	To provide funds for operational costs (such as salaries, printers and S&T), payment of electricity, vehicle maintenance, library outreach programmes, general maintenance and repairs, gardening services and building of guard house.	Yes	1 392	1 392	N/A
JB Marks	Local municipality	To provide funds for operational costs (such as salaries stationery and photocopiers), programmes, catering and cleaning material.	Yes	1 200	1 200	N/A

6.CONDITIONAL GRANTS

6.1 Conditional grants and earmarked funds paid for the period 01 April 2024 to 31 March 2025

NONE

6.2 Conditional grants and earmarked funds received

The table/s below detail the conditional grants and earmarked funds received during the period 1 April 2024 to 31 March 2025.

Department who transferred the grant	Department of Arts and Culture
Purpose of the grant	To transform urban and rural community library infrastructure, facilities and services (primarily targeting previously disadvantaged communities) through a recapitalised programme at Provincial level in support of local government and national initiatives.
Expected outputs of the grant	- Governance structures established at Local, Provincial and National Level - Monitoring, Administration and Evaluation measures established - Community libraries provided with support from the Province - New libraries built - New Modular libraries delivered - Existing library structure upgraded - Existing library structure maintained - Community libraries provided with library furniture, office furniture and equipment - Library information and communication technologies infrastructure, equipment and software provided for the library staff and the public, to access photocopiers installed and maintained. (Function shift activity) - Services for people with visual disabilities provided and maintained in community libraries - Transfers to municipalities to address schedule 5 function shift imperative. (Function shift activity)

Department who transferred the grant	Department of Arts and Culture
	• Community libraries provided with books and information resources relevant to the needs of the community • Community libraries provided with books and information resources to support teaching and learning (Dual purpose activity) • Community libraries provided with security to safeguard property, assets and people (Function Shift Activity) • Staff appointed and maintained at community libraries and province to perform functions that support grant implementation • Information and communication technologies infrastructure and equipment provided for public to access computers and internet services • Electronic book detector systems installed in community libraries to provide security for library material. (Function shift activity) • Community libraries provided with toy collection • Capacity building for Library Staff: Training • Capacity building for Library Staff: Bursaries • Conferences, Workshops and Seminars attended • Reading and Awareness programmes supported through the conditional grant • Vehicles provided to community libraries to address the transport need and improve services delivery
Actual outputs achieved	• Governance structures established at Local, Provincial and National Level • Monitoring, Administration and Evaluation measures established • New libraries built • Existing library structure maintained • Community libraries provided with library furniture, office furniture and equipment • Library information and communication technology infrastructure systems software installed and maintained

Department who transferred the grant	Department of Arts and Culture
	• Services for people with visual disabilities provided and maintained in community libraries • Transfers to municipalities to address schedule 5 function shift imperative (Function shift activity) • Community libraries provided with books and information resources relevant to the needs of the community • Community libraries provided with books and information resources to support teaching and learning (Dual purpose activity) • Community libraries provided with security to safeguard property, assets and people (Function Shift Activity) • Staff appointed and maintained at community libraries and province to perform functions that support grant implementation • Information and communication technologies infrastructure and equipment provided for public to access computers and internet services • Governance structures established at Local, Provincial and National Level • Monitoring, Administration and Evaluation measures established • infrastructure systems software installed and maintained • Community libraries provided with Toy Collection • Community Libraries provided with support at Provincial Level • Conferences, Workshops and Seminars attended • Reading and Awareness programmes supported through the conditional grant • Vehicles provided to community libraries to address the transport need and improve services delivery
Amount per amended DORA (R'000)	167 261

Department who transferred the grant	Department of Arts and Culture
Amount received (R'000)	167 261
Reasons if amount as per DORA was not received	N/A
Amount spent by the department (R'000)	158 232
Reasons for the funds unspent by the entity	Moshana and Kgakala libraries were not completed due to late advertisement of the tender.
Reasons for deviations on performance	Moshana and Kgakala libraries were not completed due to late advertisement of the tender.
Measures taken to improve performance	• Agreement has been reached with the Department of Public Works and Road that the Department will implement the projects internally. • Tenders for the modular structures will be advertised and awarded in the 1st quarter to ensure that the delivery and installation is completed in the financial year. • The Department is in the process of appointing Chief Works Inspectors that will be instrumental in implementation of the projects.
Monitoring mechanism by the receiving department	• Monthly expenditure and performance reporting. • Quarterly review meetings • Attending infrastructure site meetings. • Transfer payment quarterly review meetings.

Department who transferred the grant	Department of Arts and Culture
Purpose of the grant	To facilitate sport and active recreation participation and empowerment in partnership with relevant stakeholders
Expected outputs of the grant	• Increased and sustained participation in sport and active recreation.

Department who transferred the grant	Department of Arts and Culture
	• Professionalised sport and recreation sector • Elite athletes developed through the Academy
Actual outputs achieved	Increased access to sport and recreation programmes
Amount per amended DORA (R'000)	50 978
Amount received (R'000)	50 978
Reasons if amount as per DORA was not received	N/A
Amount spent by the department (R'000)	50 632
Reasons for the funds unspent by the entity	Late appointment of Sport Coordinators
Reasons for deviations on performance	N/A
Measures taken to improve performance	• Weekly performance reporting, verification and validation of PoE • Monthly and quarterly submission of validated report • Appointment of performance reporting champions to do listing
Monitoring mechanism by the receiving department	• Monthly expenditure and performance reporting. • Quarterly review meetings • Attending infrastructure site meetings. • Transfer payment quarterly review meetings

7 DONOR FUNDS

7.1 Donor Funds Received

None

8. CAPITAL INVESTMENT

The following capital projects were implemented in current year:

<i>CAPITAL PROJETS IMPLEMENTED IN THE CURRENT FINANCIAL YEAR</i>
<i>Construction of Libraries</i>
Wolmaransstad Community Library is complete
Dinokana Community Library is complete
Bodibe Community Library is at stage 3
Coverdale/Boitumelo is at stage 3
Matlosana Community Library is at stage 3
Moshana Modular Library is at the planning stage
Madibe A Makgabana is complete
JB Marks Heritage site construction of a guardhouse is complete

Infrastructure projects which have been completed in the current year and the progress in comparison to what was planned at the beginning of the year. Provide reasons for material variances (2% variance):

PROJECTS	START DATE	PROGRESS TO DATE
JBMarks -Construction of guard house	Site handed over to the contractor on the 17nd January 2025.	Reached practical completion on the 21 February 2025

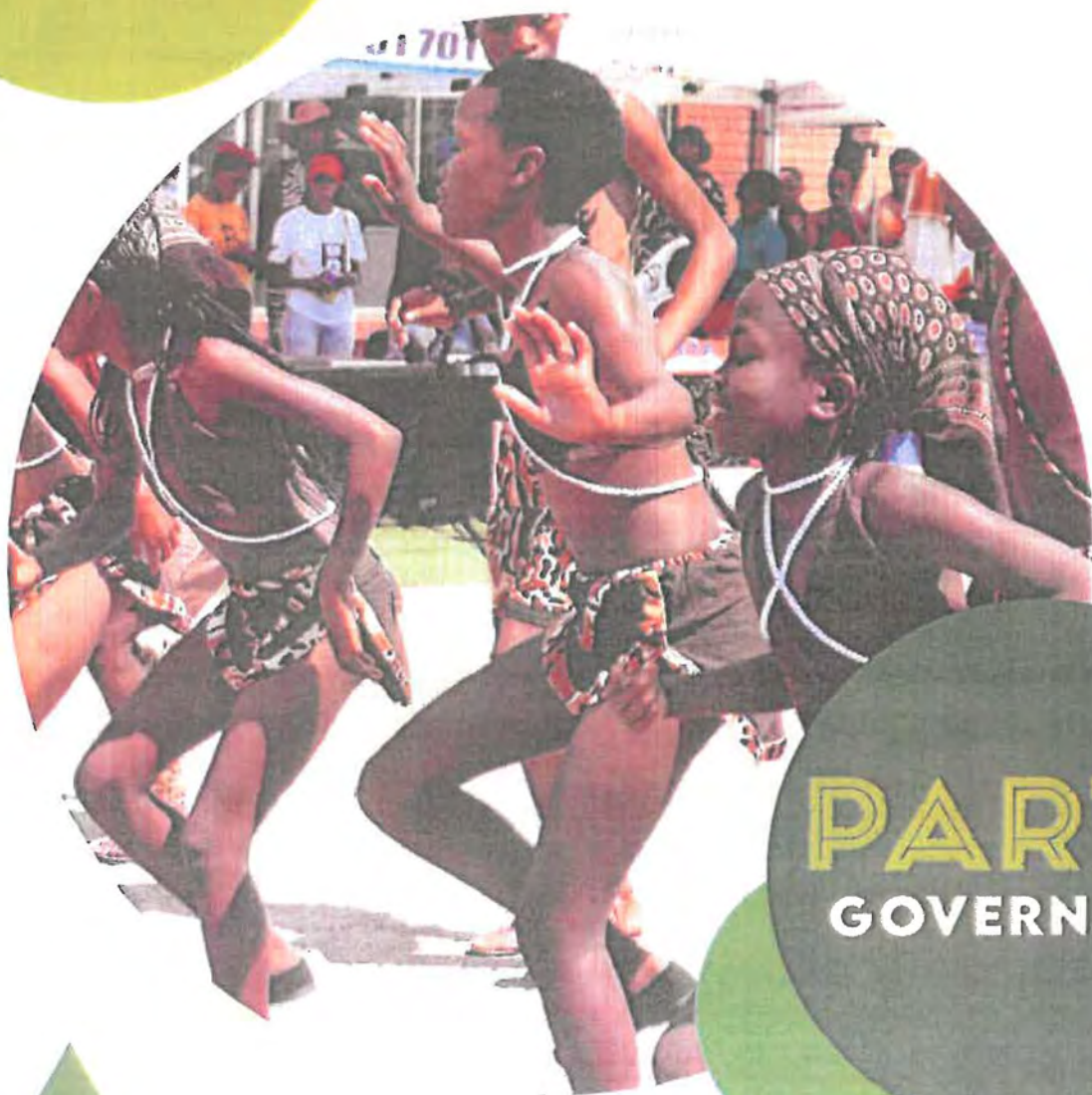
Infrastructure projects that are currently in progress (list projects) and when are they expected to be completed:

PROJECTS	EXPECTED COMPLETION DATE	PROGRESS
Kgakala modular library	Project to be completed on the 30th September 2025.	Project at procurement stage
Moshana Modular Library	Project to be completed on the 30th September 2025	Project at procurement stage

PROJECTS	START	COMPLETED	PROGRESS
Lehurutshe stadium-unblocking of plumbing reticulation and electrical cable	Site handed over to the contractor on the 11th October 2024	Unblocking of plumbing reticulation and electrical cable 04th December 2024	100%
Archives building minor maintenance.	Site handed over to the contractor on the 10th October 2024	27th November 2024.	100%
Gaabomotho building-Electrical works	Site handed over to the contractor on the 20 th May 2024	Completed on the 31st June 2024.	100%
Gaabomotho building-Partitioning, Tiling & Celling work at HOD and SCM Office	Site handed over to the contractor on the 06 th June 2024	Completed on the 11 th July 2024.	100%
Klein Marico Recreation Centre-renovations and repairs chalet A & B	Site handed over to the contractor on the 18 th September 2024	Completed on the 04 th December 2024	100%
Rustenburg Recreation Centre minor repairs renovations	Site handed over to the contractor on the 04 th November 2024	Project completed on the 09 th March 2025	100%

8.1 Capital investment, maintenance and asset management plan

Infrastructure projects	2024/2025				2023/2024	
	<i>Final Appropriation On R'000</i>	<i>Actual Expenditure R'000</i>	<i>(Over)/Under Expenditure R'000</i>	<i>Final Appropriation R'000</i>	<i>Actual Expenditure R'000</i>	<i>(Over)/Under Expenditure R'000</i>
New and replacement assets	33 500	19 376	14 124	34 864	22 330	12 534
Upgrades and additions	8 000	1 621	6 379	5 000	1 411	3 589
Rehabilitation, renovations and refurbishments	500	1 650	-1 150	6 400	6 400	0
Maintenance and repairs	69 094	6 227	62 867	9 438	8 882	556
Total	111 094	28 874	82 220	55 702	39 023	16 679



PART C
GOVERNANCE

1. INTRODUCTION

Commitment by the department to maintain the highest standards of governance is fundamental to the management of public finances and resources. Users want assurance that the department has good governance structures in place to effectively, efficiently and economically utilize the state resources, which is funded by the tax payer.

2. RISK MANAGEMENT

The department has a risk management policy and strategy. The risk assessments are conducted in line with the strategy, and emerging risks are continuously identified. The Risk and Integrity Management Committee provides oversight on risk, fraud prevention and ethics management functions.

The committee is chaired by an independent Chairperson who reports to the Accounting Officer and the Audit Committee. The Audit Committee advises management on the overall system of risk management.

The departmental risk management maturity is gradually improving and positively impacting on the performance of the department.

3. FRAUD AND CORRUPTION

The department achieved all the planned activities as outlined in the approved Fraud Prevention Plan. This includes conducting ethics and fraud risk assessment, fraud prevention and anti-corruption awareness. The mechanism in place to report fraud and corruption is external and internal.

The approved whistle-blowing policy emphasises utilising the whistleblowing form, ACSR Whistle blow email and National Anti-Corruption Hotline to report fraud and corrupt activities anonymously. Cases reported are investigated and based on the outcomes of the investigations, necessary actions such as disciplinary and, if cases involve elements of criminality, they are referred to relevant stakeholders.

4. MINIMISING CONFLICT OF INTEREST

The Department is committed to a high standard of professional ethics and ethical conduct through the approved Ethics Management Policy and Strategy. Conflict of interest is the most critical risk to manage in the pursuit of an ethical organizational culture.

The Risk and Integrity Management Unit advises on the declaration of conflicts of interest by all officials while executing their responsibilities, management of disclosures of financial interest, remunerative work outside the public service, declaration of gifts and sponsorships and awareness on reporting unethical conduct, corruption, and non-compliance. Where conflicts of interest have been identified, the unit assesses and advises accordingly to resolve such conflict.

5. CODE OF CONDUCT

The Code of Conduct in the public Service is prescribed in terms the Chapter 2 of the Public Service Regulations 2016 as amended and, as such, it is a part of the Public Service Act proclamation 103 of 1994 as amended. The code is intended to regulate the conduct of employees in the Public Service in compliance with the high standards of professionalism and ethics as required by Section 195(1) of the Constitution of South Africa, where public administration is concerned.

Non-adherence to the Code of Conduct is handled in terms of the provision of both the Public Service Disciplinary Code and Procedure, PSCBC Resolution 1 of 2003 as well as Chapter 7 of the SMS handbook 2003 respectively. Annexures (a) of both these prescripts specifically include such non-adherence as an act of misconduct and provides that:

"ACTS OF MISCONDUCT

An employee will be guilty of misconduct if she or he, among other things (this list is not exhaustive):

Contravenes any prescribed Code of Conduct for the public service."

In line with proper procedure, it follows therefore that cases of such non-adherence be reported to the Head of Department who may refer such cases to the Labour Relations Unit for either advice and/or the initiation of formal disciplinary process.

During the period under review –

No cases of contravention of the Code of Conduct were referred; and

Ten training workshops were conducted on the topic out of fourteen planned workshops.

The main challenge was that, due to logistical mishaps, four out of fourteen planned training workshops could not take place and these are inclusive of training of SMS members.

6. HEALTH SAFETY AND ENVIRONMENTAL ISSUES

The Occupational Health and Safety Act, 85 of 1993 (and its regulations) puts an obligation on the employer to provide and maintain a safe and healthy working environment for its employees.

Although inspections of workplaces are conducted on a regular basis as a measure to identify and mitigate health and safety risks, there has been a slow pace in addressing building non-compliances related issues, which compromises the safety and health of employees.

Department of Public Works and Roads (DPWR) is currently in the process of procuring new offices for all Service Points excluding the following offices:

- Moretele.
- Ganyesa.

Ngaka Modiri Molema District and Mahikeng Service Point will be occupied before the 30th of June 2025.

Klein Marico Recreation Centre is still under renovations, and the budget is allocated on B5 for 2025/26 financial year. Infrastructure unit is in the process of appointing professional Quantity Surveyors to assess and compile a Bill of Quantity, including cost estimates for repairs of the following buildings:

- Guest house
- Hall
- Dormitory

The building non-compliance challenge mentioned above encompasses a broad range of risks that can impact the department's operations, employees, and overall success. Although at this point as the department we have not experience any tangible effect of the above-mentioned issues, if not addressed they can lead to injuries, adverse physical health of employees, fines, service disruptions and reduced productivity.

7. PORTFOLIO COMMITTEES

Oversight Body	Date of the meeting	Subject	Key resolutions	Progress made
Portfolio Committee	29 August 2024	Response to 4 th Quarter Report 2023/24	Infrastructure performance and spending is a challenge which affects the communities	Intervention escalated to the two MECs of ACSR and DPWR.
Portfolio Committee	21 November 2024	Response to 1 st Quarter Report 2024/25	Department to implement measures to improve infrastructure performance	The following projects have been completed and handed-over in 2024/25: Mmatau Modular Library – 19 August 2024. Dinokana Cultural Village – 23 September 2024 Manthe Sports Complex – 26 September 2024 Wolmaranstad community Library – 28 November 2024
Portfolio Committee	5 May 2025	Response to 2 nd Quarter Report 2024/25	Oversight report for heritage site and cultural villages in Dr Kenneth Kaunda District	A total of R405,650.00 was spent on EPWP stipend at Boikhutsong Cultural village for site clearing. No building material was ever purchased, and therefore building of the actual cultural village never resumed, only a structure made of rocks and mortar. This cultural village was among the three (3) cultural villages that were written off by the department due to no progress registered. Therefore, there are no

				plans nor budget put aside for Boikhutsong Cultural Village.
--	--	--	--	--

8. SCOPA RESOLUTIONS

Resolution Number	Subject	Details	Response by the Department	Resolved [Yes/No]
None				

9. PRIOR MODIFICATIONS TO AUDIT

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

10. INTERNAL CONTROL UNIT

The department has established the Internal Control Unit which is capacitated at Deputy Director and Assistant Director levels. The Unit is well-functioning and is tasked with the audit coordination and follow up of implementation of internal and external post action plans.

Since the establishment of the Internal Control Unit the department has demonstrated significant improvement in internal controls which led to the attainment of a clean audit in the 2023/24 financial year and implementation of 100 percent post audit action plans.

Through the Internal Control Unit, the department has been able to establish a Loss Control Function (LCF) in line with the National Treasury framework with the main responsibility to analyse cases of irregular, fruitless and wasteful

expenditure and make recommendations to the Accounting Officer. The Function has made significant milestones in ensuring reduction in the occurrence of irregular, fruitless and wasteful expenditure as well as implementation of consequence management in the department.

11. INTERNAL AUDIT AND AUDIT COMMITTEES

Key activities and objectives of the internal audit

Purpose and mandate

Provincial Internal Audit (PIA) helps the Department accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of governance, risk management, and control processes.

Treasury Regulation (TR) 3.2 read with sections 38(1)(a)(ii) and 76(4)(d) of the Public Finance Management Act, Act No 1 of 1999 (PFMA) mandates PIA to assist the accounting officer in maintaining efficient and effective controls by evaluating those controls to determine their effectiveness and efficiency, and by developing recommendations for enhancement or improvement.

PIA reports functionally to the Provincial Audit Committee (AC) and administratively to the Accounting Officer of the Provincial Treasury and functions in compliance with the Internal Audit Charter endorsed by the Accounting Officer of the Provincial Treasury and approved by the AC.

Vision and strategy

PIA aspires to make a positive, impactful contribution to governance, risk management and internal control processes in the Department through effective and efficient internal audit assurance and advisory services. The internal audit strategy is aligned to support Departmental strategies.

Charter, methodology and internal audit plans

The internal audit charter, rolling 3-year strategic internal audit plan and annual plan for the first year of the rolling 3-year internal audit plan were reviewed and approved by the AC as prescribed by Treasury Regulation 3.2.7(a)-(c).

Independence and objectivity

Through the functional reporting line established by the Internal Audit and Audit Committee Charters, PIA achieves organisational independence and has operated freely in exercising its independence from the Department. Internal audit services were also performed with objectivity as required by the Internal Audit Charter and the Internal Audit Standards (Standards) set by the Institute of Internal Auditors.

Internal audit modality

PIA is fully in-sourced (no consultants utilised) and was set up as a shared internal audit function of the North West Provincial Administration under sections 38(1) (a) (ii) and 76 of the PFMA and paragraph 3.2.3 of the Treasury Regulations.

Staffing

PIA has the collective knowledge, skills, and experience needed to perform its responsibilities. The function also has extensive training and development plans, and internal audit staff are fully supported to obtain professional certification.

The departmental audit team has an approved structure of four (4) internal audit staff members.

Quality assurance and improvement program

A Quality Assurance and Improvement Program with continuous internal assessment is in place. Furthermore, PIA also underwent the prescribed five (5) yearly external independent quality assurance assessment. The external assessment was concluded in December 2024. The assessment outcomes were, generally conforms and generally effective. This is the highest ratings that can be achieved, which means that PIA has a charter, policies, and processes, and the execution and results of these are judged to be in conformance with the Standards and effective. The assessment also considered feedback from key stakeholders on the performance and value-add of PIA.

Stakeholder relationships

PIA maintains relationships with various stakeholders. This includes the AC, oversight functions, management of the Department, the Provincial Treasury and other internal as well as external assurance providers. For the 2025/26 financial year a specific strategy has been determined to enhance the management of stakeholder interaction and expectations.

Specify a summary of audit work done

Planned and completed audits, roll-overs and ad-hoc projects

For the period under review the approved annual internal audit plan for the Department included fifteen (15) audit assurance engagements that were planned to be performed. All planned assignments were successfully completed and reported on. In addition, three (3) ad-hoc audits were initiated and completed, relating to the pre-award audit of bids.

Internal audit recommendations

Treasury Regulation 3.1.12 requires that the audit committee must report and make recommendations (inclusive of internal audit recommendations) to the accounting officer, but the accounting officer retains responsibility for implementing such recommendations.

For the year under review thirty-four (34) internal audit recommendations were made by PIA.

Based on follow up audits performed by PIA, the status of implementation of internal audit recommendations was fifty-four (54) percent of the recommendations due for implementation at the date of the follow up audit. The Department reported the status of implementation of recommendations, as at 31 March 2025, to the AC as fifty-nine (59) percent.

This includes recommendations made during previous financial years.

Value add

The outcome of the independent external quality assurance assessment indicated that there is an appreciation from stakeholders of the contribution and value that PIA adds. PIA continuously reflect on its efficient and effective functioning and therefore at all times seek to improve the quality of the service that it renders.

Limitations

There were no limitations not already mentioned elsewhere (if applicable) that impacted the optimal performance of internal audit.

Key activities and objectives of the audit committee

Purpose and mandate

Refer to Part 1 of the Audit Committee Report.

Independence

Refer to Part 1 of the Audit Committee Report.

Protecting the independence of the internal audit function

The AC has reviewed the organisational positioning, and all aspects related to the independence of PIA, including safeguards in place to protect the independence of internal auditors and to protect PIA from threats and victimisation. Safeguards include the Internal Audit and Audit Committee Charters as well as the functional reporting line of PIA to the AC. The AC confirms that there were no instances during the period under review, where the AC was required to protect internal auditors.

Performance against statutory duties

Refer to Part 1 of the Audit Committee Report.

Composition of the audit committee

Refer to Part 2 of the Audit Committee Report.

Meeting attendance

Refer to Part 2 of the Audit Committee Report.

Combined assurance

Refer to Part 3 of the Audit Committee Report.

Resolution of audit committee recommendations

Refer to Part 3 of the Audit Committee Report.

Audit committee performance evaluation

The AC has conducted an annual evaluation of its own performance and effectiveness for the period under review. The evaluation comprised of a self-evaluation and an evaluation performed by the accounting officers of the departments. The assessment outcomes were very positive.

Remuneration of audit committee members

Rates

Chairperson of the Provincial Audit Committee:	R2 557 per hour
--	-----------------

Chairperson of the Cluster Audit Committee: R2 307 per hour

Cluster Audit Committee Member: R 2 007 per hour

The remuneration paid to audit committee members has been determined through the application of Treasury Regulation 3.1.6.

Remuneration of audit committee members who worked or are working for an organ of state

For the period under review no audit committee member worked for an organ of state.

Total audit committee expenditure for the reporting period.

The total Audit Committee expenditure for the Social Cluster AC for the period under review amounted to R792 659. This Cluster AC provides AC oversight over three (3) departments. The average AC cost per department in the Cluster is R264 219.

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

Name	Qualifications	Professional Affiliation (e.g. SAICA, IIA, IOD(SA))	Appointment: Term of Office		No. of meetings attended 20YY/ZZ	Has the AC member declared private and business interests in every meeting? (Yes/No)	Is the AC member an employee of an organ of state? (Yes / No)	No. of other ACs that the member served on during the reporting period (whether in the public sector or not)	No. of other governance structures the member served on during the reporting period, e.g. Boards, Risk Committee, IT Committee, etc, whether in this or any other institution (s)
			Start date	End Date					
Central Audit Committee									
Ms P. Mzizi	CA(SA)	SAICA	14 February 2022	31 October 2025	6	Yes	No	4	3

Mr P. Tjie	B.Com, PMD	IOD(SA)	14 February 2022	31 October 2025	6	Yes	No	2	2
Mr. L. Ally	CA(SA)	SAICA	14 February 2022	31 October 2025	6	Yes	No	1	3
Cluster Audit Committee									
Mr. L. Ally	CA(SA)	SAICA	14 February 2022	31 October 2025	8	Yes	No	1	3
Ms. N. Mtebele	B.Com, Higher Diploma in Taxation	Chartered Governance Institute of Southern Africa	14 February 2022	31 October 2025	4	Yes	No	1	1
Ms. L. Francios	GIA(SA), MBA	IIA(SA), Institute of Directors(SA)	14 February 2022	31 October 2025	5	Yes	No	3	4
Prof A. Robinson	MBChB, DHSM, FCP HM	HPCSA	14 February 2022	31 October 2025	6	Yes	No	-	1
Ms P. Mzizi (co-opted for specific meeting)	CA(SA)	SAICA	14 February 2022	31 October 2025	1	Yes	No	4	3

12. AUDIT COMMITTEE REPORT

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

Part 1: Audit Committee Reflections

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

The Audit Committee also reports that it has adopted appropriate formal terms of reference as its Audit Committee Charter, has regulated its affairs in compliance with this charter and has discharged its responsibilities as contained therein. The Audit Committee has functioned without hindrance or limitations throughout the reporting period.

Part 2: Audit Committee Composition and Meeting Attendance

The Cluster Audit Committee consists of four external members. The committee is properly constituted, and independent and has a diverse and appropriate mix of qualifications, skills, and experience.

The Audit Committee meet at least four times per annum as the Central Audit Committee and also four times per annum as the Cluster Audit Committee as per its approved terms of reference. During the current year four (4) scheduled and two (2) special meetings were held by the Central Audit Committee and four (4) scheduled and three (3) special meetings were held by the Cluster Audit Committee.

Part 3: Audit Committee Focus Areas

Effectiveness of the internal control systems

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

From the various reports of the Internal Auditors and the report of the Auditor General South Africa (AGSA), it was noted that minimal matters were reported indicating deficiencies in the system of internal controls, and these were promptly addressed through mitigating controls implemented, based on recommendations by the Internal Auditors, AGSA and the Audit Committee

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

The Audit Committee discussed the implementation of internal and external audit action plans agreed upon and can conclude within reason, that the action plan management system has been implemented adequately and effectively to address internal and external audit findings.

The Audit Committee also commends the department for the progress in the finalisation of prior year's irregular and fruitless and wasteful expenditure incurred. There remains a journey to investigate the remaining balances disclosed in the annual report. The current status of the implementation of the guidelines and instructions as issued by National Treasury to resolve irregular and fruitless wasteful expenditure is adequate.

Effectiveness of risk management

Based on the quarterly audit committee reviews, the departmental risk and fraud management system is adequate and effective. The Audit Committee remains concerned that not all ICT risks are being addressed or mitigated due to the dependency on third parties for execution and implementation of mitigating controls and recommendations

In-Year Management and Quarterly Reporting

The quality of the in-year financial and performance reporting including interim financial statements were adequate to the Audit Committee.

Evaluation of the Financial Statements and Performance Information

The committee evaluated the Annual Financial Statements (AFS) and the Annual Performance Report (APR) for the year ended 31 March 2025 and duly recommended them for the Accounting Officer's approval prior to being submitted to the AGSA for audit. The Audit Committee has discussed the external audit outcomes to be included in the annual report with the AGSA and the Accounting Officer. The AGSA did not raise any material findings on the AFS and APR and the AC commends management for achieving a clean audit and sustaining this outcome from the previous year.

Compliance with laws and regulations

The Audit Committee notes that no material findings were reported in the audit report of AGSA for 2025 and encourages the department to maintain its vigilance in complying with all relevant laws and regulations.

Internal Audit

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

The Audit Committee is satisfied that the internal audit function maintains an effective internal quality assurance programme that covers all aspects of the internal audit activity and that as determined during the external quality assessment review concluded in December 2024, that a "generally conforms rating" for conformance with the mandatory elements of the IPPF and "generally effective rating" (core measurement from 2025 which will affect overall rating from that year as per the Global Internal Audit Standards (GIAS)) can be applied to the internal audit work.

Internal Audit has adopted the GIAS effective 9 January 2025 and the implementation thereof is in progress.

Auditor General South Africa

We have reviewed the department's implementation plan for audit issues raised in the previous year and based on the interaction with the department and the internal audit reports, the committee is satisfied that all significant matters have been adequately addressed.

The Audit Committee is not aware of any unresolved issues with respect to the current audit. The Audit Committee concurs with the Auditor General South Africa's opinion on the annual financial statements

General

We would like to express our appreciation to the Executive Authority, the Accounting Officer for his leadership and support, the AGSA and to Internal Audit and management for their commitment.

Signed on behalf of the Cluster Audit Committee by:

**Chairperson of the
Cluster Audit Committee**

L Ally

.....

L Ally CA (SA)

11 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 and Industry.

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

PART D
HUMAN
RESOURCE
MANAGEMENT

1. INTRODUCTION

The information below is an oversight of the performance, achievements and challenges of the Human Capital Management Directorate for the financial year 2024/25

2. OVERVIEW OF HUMAN RESOURCES

The process of reviewing the Departmental structure is at an advance stage. This review is aligned to the Department's strategic Plan as well as the Service Delivery Model. Schedule 5 provincialization clearly states that Library function is the competency of the Department thus the creation of Chief Directorate for Library and Archives Services. Acknowledgement and confirmation of Budget received from Provincial Treasury. The ideal envisaged structure of the Department may be impeded due to budgetary constraints.

The 2024/2025 year was also the introduction of the 7th Administration. The Department successfully transitioned between the two administrations in line with the prescribed guidelines from Department of Public Service and Administration. The department was faced with an additional challenge with a change in the member of the executive. Both these transitions were handled smoothly with the appointment of two (02) Members of the executive during the year, and their respective offices.

For the year under review, the Department successfully appointed eight (08) permanent officials. The department also appointed eleven (11) officials into the Mass Participation program under Sports Management, and 78 Employees into the Expanded Public Works Program.

The integrated approach to employee health and wellness recognizes the importance of linking individual health, safety and wellness, organisational wellness, environmental sustainability, quality management to productivity and improved service delivery outcomes. Through this approach, the Department successfully achieved its targets on all four EPWP Pillars.

Employee performance management.

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

The highlights of the directorate include:

- The Department appointed 78 EPWP in the 2024/25 financial year. The Department did not get Incentive Grant allocation from the National Department of Public Works. All EPWP opportunities were funded from the Departmental equitable share budget to increase the intake for purposes of speeding up delivery of services in line with the Departmental Annual Performance plan.
- Five hundred (500) cases for salary levels 2 – 12 were completed in terms of performance appraisals through the Performance Management and Development policy.
- A total of six (06) cases for SMS Members at salary level 13 were completed and one case (01) for salary level 14.
- The Department did an intake of 18 Work Integrated learners through collaboration with TALETSO TVET COLLEGE. The following SETAs funded the programme for 18 months: BANKSETA, MICT and ETDP SETAs, Additional funding was received from TALENT EMPORIUM Institute for Sports Management programme.
- Health profiling was done with 66 employees out of 70 targeted for the launch.
- Personal Financial Management workshop in Dr Kenneth Kaunda District with the aim to empower departmental employees with financial literacy/education to capacitate them to make informed decisions about their finances and take proactive role in planning their financial future.
- 447 employees participated in Departmental wellness Day
- As part of health promotion, 59 out of 100 targeted tested for HIV (18 out of 59 tested were males & 41 out of 59 tested were females). All 59 employees tested HIV negative.
- 151 out of 200 targeted employees screened for non-communicable diseases, High Blood Pressure, Diabetes Mellitus, Cholesterol and Mental health illness.
- As part of Occupational Health and Safety compliance improvement project plan within the North West Province, the department conducted three (3)

statutory training on SHE REP, Incident Investigation and Fire Marshals training.

- Ten (10) training workshops were conducted on the topic out of fourteen (14) planned workshops

The current challenges facing the directorate include:

- The current proposed structure is not fit for purpose due to budgetary constraints. Only funded posts will be included in the structure as required by the Directive on Organisational Design. The Departmental Human Resource plan will include all unfunded critical posts for future consideration when funds are available.
- 2024/25 financial year was the last cycle for the Departmental Human Resource Plan. DPSA Directive on the development and reporting of Human Resource plans requires Executive Authority to submit the Human Resource Plan Implementation Report (HRPIR) by the 31 May annually. Compilation of progress report as well as the development of the new MTEF plan 2025 -2030) is to be developed and submitted on the 31st June 2025 to Department of Public Service and Administration (DPSA).

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

The following are the key focuses of the unit for the next financial year:

- Approval of the Departmental Organisational structure
- Reduction of the Departments vacancy rate and filling of key vacant posts in line with the prescribed regulations as outlined by DPSA

3. HUMAN RESOURCES OVERSIGHT STATISTICS

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

Programme	Total expenditure	Personnel expenditure	Training expenditure	Professional and special services expenditure	Personnel expenditure as a % of total expenditure	Average personnel cost per employee
04000001 MANAGEMENT AND ADMINISTRATION					0	R0.00
04000002 SAC:PROGRAM 2:CULTURAL AFFAIRS					0	R 0.00
04000003 SAC:PROGRAM 3:LIBRARIES AND ARCHIVE SERVICES					0	R 0.00
04000004 SPORTS AND RECREATION					0	R 0.00
Total	R0.00	R0.00	R0.00	R0.00	0	R 0.00

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

Salary band	Personnel expenditure	% of total personnel cost	No. of Employees	Average personnel cost per employee
Lower skilled (Levels 1-2)	R20,465,568.15	6	77	R 265,787.00
Skilled (Levels 3-5)	R83,061,111.13	26	257	R 323,195.00
Highly skilled production (Levels 6-8)	R93,791,578.16	29	187	R 501,559.00
Highly skilled supervision (Levels 9-12)	R78,282,839.31	24	92	R 850,900.00
Senior and Top Management (Level 13-16)	R23,142,398.13	7	15	R 1,542,827.00
Non-Permanent Worker	R6,325,911.97	2	66	R 95,847.00
Total	R305,069,406.85	95	694	R 439,581.00

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

Programme	Salaries		Overtime		Home Owners Allowance		Medical Aid	
	Amount	Salaries as a % of personnel costs	Amount	Overtime as a % of personnel costs	Amount	HO A as a % of personnel costs	Amount	Medical aid as a % of personnel costs
04000001 MANAGEMENT AND ADMINISTRATION	R 61,382,333.54	70	R 260,169.18	0	R 2,180,166.17	3	R 4,608,586.25	5
04000002 SAC:PROGRAM 2:CULTURAL AFFAIRS	R 24,080,807.17	71		0	R 1,018,470.31	3	R 2,269,949.75	7
04000003 SAC:PROGRAM 3:LIBRARIES AND ARCHIVE SERVICES	R 68,858,385.42	72		0	R 1,366,765.78	1	R 2,421,140.75	3
04000004 SPORTS AND RECREATION	R 57,087,633.74	65	R 24,281.45	0	R 3,797,574.15	4	R 7,606,083.75	9
Total	R 211,409,159.87	69	R 284,450.63	0	R 8,362,976.41	3	R 16,905,760.50	6

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

Salary band	Salaries		Overtime		Home Owners Allowance		Medical Aid	
	Amount	Salaries as a % of personnel costs	Amount	Overtime as a % of personnel costs	Amount	HO A as a % of personnel costs	Amount	Medical aid as a % of personnel costs
Lower skilled (Levels 1-2)	R 12,946,977.49	63	R 10,777.39	0	R 1,582,336.65	8	R 2,907,034.50	14
Skilled (Levels 3-5)	R 58,152,156.92	70	R 59,223.58	0	R 2,427,324.61	3	R 5,069,554.50	6

Highly skilled production (Levels 6-8)	R 67,513,801.35	72	R 88,925.47	0	R 2,764,848.18	3	R 6,016,972.75	6
Highly skilled supervision (Levels 9-12)	R 57,850,705.13	74	R 125,524.19	0	R 1,247,970.97	2	R 2,695,402.75	3
Senior and Top Management (Level 13-16)	R 14,945,518.98	65		0	R 340,496.00	2	R 216,796.00	1
Non-Permanent Worker		0		0		0		0
Total	R 211,409,159.87	69	R 284,450.63	0	R 8,362,976.41	3	R 16,905,760.50	6

3.2. Employment and Vacancies

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

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

This information is presented in terms of three key variables:

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

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

Table 3.2.1 Employment and Vacancies by Programme, 31 March 2025

Programme	Number of posts on approved establishment	Number of posts filled	Vacancy Rate (including frozen posts)	Number of employees additional to the establishment
04000001 MANAGEMENT AND ADMINISTRATION	206	141	32	0
04000002 SAC:PROGRAM 2:CULTURAL AFFAIRS	84	56	33	0
04000003 SAC:PROGRAM 3:LIBRARIES AND ARCHIVE SERVICES	329	239	27	0
04000004 SPORTS AND RECREATION	297	192	35	0
Total	916	628	31	0

Table 3.2.2 Employment and Vacancies by Salary Bands, 31 March 2025

Salary band	Number of posts on approved establishment	Number of posts filled	Vacancy Rate (including frozen posts)	Number of employees additional to the establishment
Lower skilled (Levels 1-2)	173	104	40	0
Skilled (Levels 3-5)	312	233	25	0
Highly skilled production (Levels 6-8)	282	184	35	0
Highly skilled supervision (Levels 9-12)	130	92	29	0
MEC & Senior management (Levels 13-16)	19	15	21	0
Total	916	628	31	0

Critical Occupations	Number of posts on approved establishment	Number of posts filled	Vacancy Rate (including frozen posts)	Number of employees additional to the establishment
ADMINISTRATION CLERKS	5	1	80	0
ADMINISTRATION OFFICER	5	3	40	0
ADMINISTRATIVE RELATED	69	47	32	0
ARCHIVISTS CURATORS AND RELATED PROFESSIONALS	35	27	23	0
BUILDING AND OTHER PROPERTY CARETAKERS	19	10	47	0
BUS AND HEAVY VEHICLE DRIVERS	13	10	23	0
CARETAKER/ CLEANER	1	1	0	0
CLEANERS IN OFFICES WORKSHOPS HOSPITALS ETC.	126	81	36	0
COMMUNICATION AND INFORMATION RELATED	33	25	24	0
COMMUNITY DEVELOPMENT PRACTITIONER	2	1	50	0
DISPATCHING AND RECEIVING CLERK	2	2	0	0
FACILITIES MANAGER	1	0	100	0
FINANCE AND ECONOMICS RELATED	14	9	36	0
FINANCIAL AND RELATED PROFESSIONALS	14	7	50	0
FINANCIAL CLERKS AND CREDIT CONTROLLERS	9	6	33	0
FOOD SERVICES AIDERS AND WAITERS	6	3	50	0
FOOD SERVICES WORKERS	2	2	0	0
GALLERY OR MUSEUM CURATOR	2	0	100	0
HERITAGE PRACTITIONER/ ADVISOR	3	2	33	0
HISTORIANS AND POLITICAL SCIENTISTS	1	1	0	0
HOUSEHOLD AND LAUNDRY WORKERS	4	2	50	0

HUMAN RESOURCE CLERK	1	1	0	0
HUMAN RESOURCES & ORGANISAT DEVELOPM & RELATE PROF	3	2	33	0
HUMAN RESOURCES CLERKS	13	7	46	0
HUMAN RESOURCES RELATED	7	7	0	0
INFORMATION TECHNOLOGY RELATED	1	1	0	0
LANGUAGE PRACTITIONERS INTERPRETERS & OTHER COMMUN	11	9	18	0
LEGAL RELATED	2	1	50	0
LIBRARIAN	18	5	72	0
LIBRARIANS AND RELATED PROFESSIONALS	63	53	16	0
LIBRARY ASSISTANT	32	4	88	0
LIBRARY MAIL AND RELATED CLERKS	169	144	15	0
LIBRARY TECHNICIAN	1	0	100	0
LIGHT VEHICLE DRIVER	1	1	0	0
LIGHT VEHICLE DRIVERS	2	1	50	0
LOGISTICAL SUPPORT PERSONNEL	5	3	40	0
MATERIAL-RECORDING AND TRANSPORT CLERKS	6	6	0	0
MESSENGERS PORTERS AND DELIVERERS	2	0	100	0
OFFICE CLEANER	1	0	100	0
OTHER ADMINISTRAT & RELATED CLERKS AND ORGANISERS	148	97	35	0
OTHER ADMINISTRATIVE POLICY AND RELATED OFFICERS	13	6	54	0
OTHER INFORMATION TECHNOLOGY PERSONNEL.	6	5	17	0
OTHER MIDDLE MANAGER	2	2	0	0
OTHER OCCUPATIONS	1	1	0	0
PERSONAL ASSISTANT	2	1	50	0
RECEPTIONIST (GENERAL)	1	1	0	0
REGISTRY AND MAILING CLERK	1	0	100	0
RISK MANAGEMENT AND SECURITY SERVICES	1	1	0	0
SECRETARIES & OTHER KEYBOARD OPERATING CLERKS	12	9	25	0
SECRETARY (GENERAL)	1	1	0	0
SECURITY OFFICERS	2	1	50	0
SENIOR MANAGERS	22	18	18	0
Total	916	628	31	0

Notes

The CORE classification, as prescribed by the DPSA, should be used for completion of this table.

- Critical occupations are defined as occupations or sub-categories within an occupation –

- (a) in which there is a scarcity of qualified and experienced persons currently or anticipated in the future, either because such skilled persons are not available or they are available but do not meet the applicable employment criteria;
- (b) for which persons require advanced knowledge in a specified subject area or science or learning field and such knowledge is acquired by a prolonged course or study and/or specialised instruction;
- (c) where the inherent nature of the occupation requires consistent exercise of discretion and is predominantly intellectual in nature; and
- (d) in respect of which a department experiences a high degree of difficulty to recruit or retain the services of employees.

2.4.1 Filling of SMS Posts

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

SMS Level	Total number of funded SMS posts	Total number of SMS posts filled	% of SMS posts filled	Total number of SMS posts vacant	% of SMS posts vacant
Director-General/ Head of Department	0	0	0	0	0
Salary Level 15	1	1	100	0	0
Salary Level 14	3	3	100	0	0
Salary Level 13	14	10	71%	4	29%
Total	18	14	78%	4	22%

Table 3.3.2 SMS post information as on 30 September 2024

SMS Level	Total number of funded SMS posts	Total number of SMS posts filled	% of SMS posts filled	Total number of SMS posts vacant	% of SMS posts vacant
Director-General/ Head of Department	0	0	0	0	0
Salary Level 15	1	1	100	0	0
Salary Level 14	3	2	67%	1	33%
Salary Level 13	14	12	86%	2	14%
Total	18	15	83%	3	17%

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

SMS Level	Advertisin g	Filling of Posts	
	Number of vacancies per level advertise d in 6 months of becoming vacant	Number of vacancies per level filled in 6 months of becoming vacant	Number of vacancies per level not filled in 6 months but filled in 12 months
Director-General/ Head of Department	0	0	0
Salary Level 15	0	0	0
Salary Level 14	0	0	0
Salary Level 13	2	0	0
Total	0	0	0

***Note :**

- The post of Chief Director was filled within the Department in October 2024.
- The posts of Director Recreation and District Director: Dr Kenneth Kaunda District were advertised within the Department in August 2024. The process of filling the posts is ongoing.

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

Reasons for vacancies not filled within six months
• None
Reasons for vacancies not filled within twelve months
• The process is ongoing and the 12 month period will lapse in August 2025

Table 3.3.5 Disciplinary steps taken for not complying with the prescribed timeframes for filling SMS posts within 12 months for the period 1 April 2024 and 31 March 2025

Reasons for vacancies not advertised within six months

N/A

Reasons for vacancies not filled within six months
N/A

Notes

- In terms of the Public Service Regulations Chapter 1, Part VII C.1A.2, departments must indicate good cause or reason for not having complied with the filling of SMS posts within the prescribed timeframes. In the event of non-compliance with this regulation, the relevant executive authority or head of department must take appropriate disciplinary steps in terms of section 16A(1) or (2) of the Public Service Act.

2.5 Job Evaluation

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

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

Salary band	Number of posts on approved establishment	Number of Jobs Evaluated	% of posts evaluated by salary bands	Posts Upgraded		Posts downgraded	
				Number	% of posts evaluated	0	0
Highly skilled production (Levels 6-8)	282	0	0	0	0	0	0
Highly skilled supervision (Levels 9-12)	130	0	0	0	0	0	0
Senior Management Service Band A	13	0	0	0	0	0	0
Senior Management Service Band B	3	0	0	0	0	0	0
Senior Management Service Band C	1	0	0	0	0	0	0
Senior Management Service Band D	0	0	0	0	0	0	0

MEC	1	0	0	0	0	0	0
Total	916	0	0	0	0	0	0
Lower Skilled (Levels 1-2)	173	0	0	0	0	0	0
Skilled (Levels 3-5)	312	0	0	0	0	0	0

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

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

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

Employees with a disability	0
-----------------------------	---

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

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

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

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

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

Total number of Employees whose salaries exceeded the grades determined by job evaluation	0
---	---

2.6 Employment Changes

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

Table 3.5.1 Annual turnover rates by salary band, 1 April 2024 to 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)	104	0	4	4
Skilled (Levels 3-5)	112	0	8	7
Highly skilled production (Levels 6-8)	144	5	7	5
Highly skilled supervision (Levels 9-12)	94	4	11	12
Senior Management Service Band A (Level 13)	13	0	2	15
Senior Management Service Band B (Level 14)	2	0	0	0
Senior Management Service Band C (Level 15)	0	0	0	0
MEC & Senior Management Service Band D (Level 16)	1	2	2	200
Contracts	8	19	23	288
Total	478	30	57	12

Critical Occupation	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
ADMINISTRATION CLERKS	0	1	1	0
ADMINISTRATION OFFICER	0	4	5	0
ADMINISTRATIVE RELATED	49	0	2	4
ALL ARTISANS IN THE BUILDING METAL MACHINERY ETC.	0	0	1	0
ARCHIVISTS CURATORS AND RELATED PROFESSIONALS	29	0	0	0
BUILDING AND OTHER PROPERTY CARETAKERS	12	0	1	8
BUS AND HEAVY VEHICLE DRIVERS	11	0	1	9

CLEANERS IN OFFICES WORKSHOPS HOSPITALS ETC.	88	0	1	1
COMMUNICATION AND INFORMATION RELATED	30	0	2	7
FINANCE AND ECONOMICS RELATED	9	0	2	22
FINANCE MANAGER	0	1	0	0
FINANCIAL ACCOUNTANT	0	1	1	0
FINANCIAL AND RELATED PROFESSIONALS	8	0	0	0
FINANCIAL CLERKS AND CREDIT CONTROLLERS	7	0	0	0
FOOD SERVICES AIDS AND WAITERS	4	0	0	0
FOOD SERVICES WORKERS	2	0	0	0
FOOD TRADE ASSISTANT	0	1	2	0
GALLERY OR MUSEUM TECHNICIAN	0	0	1	0
GENERAL ACCOUNTANT	0	0	2	0
HISTORIANS AND POLITICAL SCIENTISTS	3	0	0	0
HOUSEHOLD AND LAUNDRY WORKERS	2	0	0	0
HUMAN RESOURCES & ORGANISAT DEVELOPM & RELATE PROF	1	0	0	0
HUMAN RESOURCES CLERKS	7	0	0	0
HUMAN RESOURCES RELATED	7	0	0	0
INDUSTRIAL/ LABOUR RELATIONS OFFICER	0	1	0	0
INFORMATION TECHNOLOGY RELATED	1	0	0	0
LANGUAGE PRACTITIONERS INTERPRETERS & OTHER COMMUN	9	0	0	0
LEGAL RELATED	1	0	0	0
LIBRARIAN	0	0	1	0
LIBRARIANS AND RELATED PROFESSIONALS	19	0	1	5
LIBRARY ASSISTANT	0	2	8	0
LIBRARY MAIL AND RELATED CLERKS	23	0	2	9
LIBRARY MANAGER	0	0	1	0
LIGHT VEHICLE DRIVERS	1	3	1	100
LOGISTICAL SUPPORT PERSONNEL	3	0	0	0
MANAGERS NOT ELSEWHERE CLASSIFIED	0	2	2	0
MATERIAL-RECORDING AND TRANSPORT CLERKS	6	0	0	0
MIDDLE MANAGER: ADMINISTRATIVE RELATED	0	3	0	0
MINE COMMUNITIES & STAKEHOLDER ENGAGEMENT MANAGER	0	1	0	0
OFFICE CLEANER	0	2	9	0
OTHER ADMINISTRAT & RELATED CLERKS AND ORGANISERS	103	0	1	1
OTHER ADMINISTRATIVE POLICY AND RELATED OFFICERS	7	0	1	14
OTHER INFORMATION TECHNOLOGY PERSONNEL	2	0	0	0
OTHER MIDDLE MANAGER	0	2	2	0
OTHER OCCUPATIONS	1	2	2	200
PERSONAL ASSISTANT	0	1	0	0

PUBLIC/MEDIA RELATIONS MANAGER	0	0	1	0
RECEPTIONIST (GENERAL)	0	1	0	0
REGISTRY AND MAILING CLERK	0	1	0	0
RISK MANAGEMENT AND SECURITY SERVICES	1	0	0	0
SECRETARIES & OTHER KEYBOARD OPERATING CLERKS	11	0	0	0
SECURITY OFFICERS	1	0	0	0
SENIOR MANAGERS	20	0	1	5
STRATEGY/MONITORING & EVALUATION MANAGER	0	0	1	0
SUPPLY CHAIN CLERK	0	1	1	0
Total	478	30	57	12

Notes

The CORE classification, as prescribed by the DPSA, should be used for completion of this table.

• Critical occupations are defined as occupations or sub-categories within an occupation –

- (a) in which there is a scarcity of qualified and experienced persons currently or anticipated in the future, either because such skilled persons are not available or they are available but do not meet the applicable employment criteria;
- (b) for which persons require advanced knowledge in a specified subject area or science or learning field and such knowledge is acquired by a prolonged course or study and/or specialised instruction;
- (c) where the inherent nature of the occupation requires consistent exercise of discretion and is predominantly intellectual in nature; and
- (d) in respect of which a department experiences a high degree of difficulty to recruit or retain the services of employees.

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

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

Termination Type	Number	% of Total Resignations
Death	6	11
Resignation	14	25
Expiry of contract	12	21
Dismissal – operational changes	0	0
Dismissal – misconduct	0	0
Dismissal – inefficiency	0	0
Discharged due to ill-health	1	2
Retirement	18	32
Transfer to other Public Service Departments	3	5
Other	3	5
Total	57	100
Total number of employees who left as a % of total employment		12

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

Occupation	Employees 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
ADMINISTRATION CLERKS	0	0	0	30	0
ADMINISTRATION OFFICER	0	0	0	7	0
ADMINISTRATIVE RELATED	49	0	0	2	4
ARCHIVIST	0	0	0	4	0
ARCHIVISTS CURATORS AND RELATED PROFESSIONALS	29	0	0	0	0
BUILDER'S WORKER	0	0	0	2	0
BUILDING AND OTHER PROPERTY CARETAKERS	12	0	0	0	0
BUS AND HEAVY VEHICLE DRIVERS	11	0	0	0	0
CARETAKER/ CLEANER	0	0	0	8	0
CHIEF FINANCIAL OFFICER	0	0	0	1	0
CLEANERS IN OFFICES WORKSHOPS HOSPITALS ETC.	88	0	0	0	0
COMMUNICATION AND INFORMATION RELATED	30	0	0	0	0
COMMUNICATION AND MARKETING MANAGER	0	0	0	2	0
COMMUNICATION COORDINATOR	0	0	0	2	0
COMMUNITY DEVELOPMENT PRACTITIONER	0	0	0	1	0
FINANCE AND ECONOMICS RELATED	9	0	0	0	0

FINANCE CLERK	0	0	0	1	0
FINANCE MANAGER	0	0	0	1	0
FINANCIAL ACCOUNTANT	0	1	0	4	0
FINANCIAL AND RELATED PROFESSIONALS	8	0	0	0	0
FINANCIAL CLERKS AND CREDIT CONTROLLERS	7	0	0	0	0
FOOD SERVICES AIDS AND WAITERS	4	0	0	0	0
FOOD SERVICES WORKERS	2	0	0	0	0
FOOD TRADE ASSISTANT	0	0	0	3	0
GALLERY OR MUSEUM TECHNICIAN	0	0	0	13	0
GARDEN WORKER	0	0	0	9	0
GENERAL ACCOUNTANT	0	0	0	2	0
GRAPHIC DESIGNER	0	0	0	1	0
HERITAGE PRACTITIONER/ ADVISOR	0	0	0	1	0
HISTORIANS AND POLITICAL SCIENTISTS	3	0	0	0	0
HOUSEHOLD AND LAUNDRY WORKERS	2	0	0	0	0
HUMAN RESOURCE PRACTITIONER	0	0	0	4	0
HUMAN RESOURCES & ORGANISAT DEVELOPM & RELATE PROF	1	0	0	0	0
HUMAN RESOURCES CLERKS	7	0	0	0	0
HUMAN RESOURCES RELATED	7	0	0	0	0
INFORMATION TECHNOLOGY RELATED	1	0	0	0	0
KITCHEN HAND	0	0	0	1	0
LANGUAGE PRACTITIONERS INTERPRETERS & OTHER COMMUN	9	0	0	0	0
LEGAL RELATED	1	0	0	0	0
LIBRARIAN	0	4	0	31	0
LIBRARIANS AND RELATED PROFESSIONALS	19	0	0	0	0
LIBRARY ASSISTANT	0	0	0	117	0
LIBRARY MANAGER	0	0	0	1	0
LIBRARY MAIL AND RELATED CLERKS	23	0	0	0	0
LIBRARY TECHNICIAN	0	0	0	4	0
LIGHT VEHICLE DRIVERS	1	0	0	8	800
LOGISTICAL SUPPORT PERSONNEL	3	0	0	0	0
MANAGERS NOT ELSEWHERE CLASSIFIED	0	2	0	4	0
MATERIAL-RECORDING AND TRANSPORT CLERKS	6	0	0	0	0
MESSENGERS	0	0	0	1	0
MIDD.MANAGER:HUMAN RESOURCE & ORGANISA.DEVEL.RELA	0	0	0	2	0
MIDDLE MANAGER: ADMINISTRATIVE RELATED	0	0	0	3	0
MIDDLE MANAGER: FINANCE AND ECONOMICS RELATED	0	0	0	3	0
MIDDLE MANAGER: INFORMATION TECHNOLOGY RELATED	0	0	0	1	0
MIDDLE MANAGER:COMMUNICATION & INFORMATION RELATED	0	0	0	2	0
OFFICE CLEANER	0	0	0	54	0
OTHER ADMINISTRAT & RELATED CLERKS AND ORGANISERS	103	0	0	0	0

OTHER ADMINISTRATIVE POLICY AND RELATED OFFICERS	7	0	0	0	0
OTHER INFORMATION TECHNOLOGY PERSONNEL.	2	0	0	0	0
OTHER MIDDLE MANAGER	0	0	0	20	0
OTHER OCCUPATIONS	1	0	0	2	200
PERSONAL ASSISTANT	0	0	0	1	0
PROFESSIONALS NOT ELSEWHERE CLASSIFIED.	0	0	0	1	0
RISK MANAGEMENT AND SECURITY SERVICES	1	0	0	0	0
SAFETY/HEALTH&ENVIRON.& QUALITY(SHE&Q)PRACTITIONER	0	0	0	1	0
SECRETARIES & OTHER KEYBOARD OPERATING CLERKS	11	0	0	0	0
SECRETARY (GENERAL)	0	0	0	4	0
SECURITY OFFICER	0	0	0	2	0
SECURITY OFFICERS	1	0	0	0	0
SENIOR MANAGERS	20	0	0	0	0
SPORTS DEVELOPMENT OFFICER	0	0	0	44	0
SPORTS OFFICIAL	0	0	0	8	0
STRATEGY/MONITORING & EVALUATION MANAGER	0	0	0	2	0
SUPPLY CHAIN CLERK	0	0	0	1	0
SUPPLY CHAIN MANAGER	0	0	0	1	0
SYSTEMS ADMINISTRATOR	0	0	0	1	0
TECHNICAL(ICT) SUPPORT SERVICES MANAGER	0	0	0	2	0
TRAINING AND DEVELOPMENT PROFESSIONAL	0	0	0	1	0
TRANSLATOR	0	0	0	4	0
TRANSPORT CLERK	0	0	0	6	0
Total	478	7	2	431	90

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

Salary Band	Employee es 1 April 2024	Promotio ns to another salary level	Salary band promotio ns as a % of employee s by salary level	Progressio ns to another notch within a salary level	Notch progressi on as a % of employee s by occupatio n
Lower skilled (Levels 1-2)	106	0	0	59	56
Skilled (Levels 3-5)	114	0	0	200	175
Highly skilled production (Levels 6-8)	146	5	3	117	80
Highly skilled supervision (Levels 9-12)	95	1	1	50	53
Senior management (Levels 13-16)	17	1	6	5	29
Total	478	7	2	431	90

Employment Equity

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

Occupational category	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
ELEMENTARY OCCUPATIONS	0	0	0	0	1	0	0	0	1
CLERICAL SUPPORT WORKERS	6	0	0	0	5	0	0	0	11
MANAGERS		0	0	0	2	0	0	0	2
PROFESSIONALS	1	0	0	0	7	0	0	0	8
PLANT, MACHINE OPERATORS AND ASSEMBLERS	1	0	0	0	0	0	0	0	1
PROTECTIVE AND RESCUE SERVICE WORKERS, SOCIAL AND HEALTH SCIENCES SUPPLEMENTARY AND SUPPORT PERSONNEL	0	0	0	0	0	0	0	0	0
SKILLED AGRICULTURAL, FORESTRY, FISHERY, CRAFT AND RELATED TRADES WORKERS	0	0	0	0	0	0	0	0	0
TECHNICIANS AND ASSOCIATE TECHNICAL OCCUPATIONS	1	0	0	0	2	0	0	0	3
SECURITY AND CUSTODIAL PERSONNEL	0	0	0	0		0	0	0	0
OTHER	256		2	1	332	5	2	3	601
Total	265	0	2	1	350	5	2	3	628
Employees with disabilities	6	0	0	0	6	0	0	0	12

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

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top Management	1	0	0	0	1	0	0	0	2
Senior Management	8	0	0	0	5	0	0	0	13
Professionally qualified and experienced specialists and mid-management	29	0	0	1	21	2	1	0	54
Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents	92	0	2	0	124	1	1	2	222
Semi-skilled and discretionary decision making	98	0	0	0	132	2	0	1	233

Unskilled and defined decision making	37	0	0	0	67	0	0	0	104
Total	265	0	2	1	350	5	2	3	628
Employees with disabilities	6	0	0	0	6	0	0	0	12

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

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
EXCEPTION - POLITICAL OFFICE BEARERS	1	0	0	0	1	0	0	0	2
Top Management	0	0	0	0	0	0	0	0	
Senior Management	1	0	0	0	0	0	0	0	1
Professionally qualified and experienced specialists and mid-management	2	0	0	0	5	0	0	0	7
Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents	2	0	0	0	5	0	0	0	7
Semi-skilled and discretionary decision making	5	0	0	0	5	0	0	0	10
Unskilled and defined decision making	1	0	0	0	1	0	0	0	2
Developmental Programmes (Interns & Learners)		0	0	0	0	0	0	0	
Total	12	0	0	0	17	0	0	0	29
Transfers to the Department	1	0	0	0	0	0	0	0	1
Total including transfers to the Department	13	0	0	0	17	0	0	0	30
Employees with disabilities	0	0	0	0	0	0	0	0	0

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

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top Management	0	0	0	0	0	0	0	0	0
Senior Management	1	0	0	0	0	0	0	0	1
Professionally qualified and experienced specialists and mid-management	0	0	0	0	0	0	0	0	0
Skilled technical and academically qualified	1	0	0	0	5	0	0	0	6

workers, junior management, supervisors, foreman and superintendents									
Semi-skilled and discretionary decision making	0	0	0	0	0	0	0	0	0
Unskilled and defined decision making	0	0	0	0	0	0	0	0	0
Total	2	0	0	0	5	0	0	0	7
Employees with disabilities	0	0	0	0	0	0	0	0	0

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

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
EXCEPTION - POLITICAL OFFICE BEARERS	1	0	0	0	1	0	0	0	2
Top Management	0	0	0	0	0	0	0	0	0
Senior Management	2	0	0	0	1	0	0	0	3
Professionally qualified and experienced specialists and mid-management	3	0	1	0	4	0	0	0	8
Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents	5	0	0	0	9	0	0	1	15
Semi-skilled and discretionary decision making	7	0	0	0	8	0	0	1	16
Unskilled and defined decision making	3	0	0	0	7	0	0	0	10
Developmental Programmes (Interns & Learners)	0	0	0	0	0	0	0	0	0
Total	21	0	1	0	30	0	0	2	54
Transfers out of the Department	1	0	0	0	2	0	0	0	3
Total including transfers out of the Department	22	0	1	0	32	0	0	2	57
Employees with Disabilities	2	0	0	0	1	0	0	0	3

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

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

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

Occupational category	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
ELEMENTARY OCCUPATIONS	0	0	0	0	0	0	0	0	0
CLERICAL SUPPORT WORKERS	6	0	0	0	11	0	0	0	17
MANAGERS	0	0	0	0	0	0	0	0	0
PROFESSIONALS	11	0	0	0	17	1	0	0	29
PLANT, MACHINE OPERATORS AND ASSEMBLERS	0	0	0	0	0	0	0	0	0
PROTECTIVE AND RESCUE SERVICE WORKERS; SOCIAL AND HEALTH SCIENCES SUPPLEMENTARY AND SUPPORT PERSONNEL	0	0	0	0	0	0	0	0	0
SKILLED AGRICULTURAL, FORESTRY, FISHERY, CRAFT AND RELATED TRADES WORKERS	0	0	0	0	0	0	0	0	0
TECHNICIANS AND ASSOCIATE TECHNICAL OCCUPATIONS	0	0	0	0	0	0	0	0	0
SECURITY AND CUSTODIAL PERSONNEL	0	0	0	0	0	0	0	0	0
Total	17	0	0	0	28	1	0	0	46
Employees with disabilities	0	0	0	0	0	0	0	0	0

2.7 Signing of Performance Agreements by SMS Members

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

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

SMS Level	Total number of funded SMS posts on 01 April 2024	Total number of SMS members on 01 April 2024	Total number of signed performance agreements	Signed performance agreements as % of total number of SMS members
Salary Level 15/ Head of Department	1	1	1	100%
Salary Level 14	3	2	2	100%
Salary Level 13	14	12	12	100%
Total	18	16	0	0

Table 3.7.2 Reasons for not having concluded Performance agreements for all SMS members as on 31 May 2024

Reasons
NONE

Table 3.7.3 Disciplinary steps taken against SMS members for not having concluded Performance agreements as on 31 May 2024

Reasons
NONE

2.8 Performance Rewards

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

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

Race	Gender	Beneficiary Profile			Cost	
		No. of Beneficiaries	Number of employees	% of total within group	Cost	Average cost per employee
AFRICAN	FEMALE	0	350	0	R 0.00	R 0.00
	MALE	0	265	0	R 0.00	R 0.00
COLOURED	FEMALE	0	5	0	R 0.00	R 0.00

	MALE	0	0	0	R 0.00	R 0.00
INDIAN	FEMALE	0	2	0	R 0.00	R 0.00
	MALE	0	2	0	R 0.00	R 0.00
WHITE	FEMALE	0	3	0	R 0.00	R 0.00
	MALE	0	1	0	R 0.00	R 0.00
Total		0	628	0	R 0.00	R 0.00

Table 3.8.2 Performance Rewards by salary bands for personnel below Senior Management Service, 1 April 2024 to 31 March 2025

Salary Band	Beneficiary Profile			Cost		Total cost as a % of the total personnel expenditure
	No. of Beneficiaries	Number of employees	% of total within salary bands	Total Cost	Average cost per employee	
Lower Skilled (Levels 1-2)	0	104	0	R 0.00	R 0.00	0
Skilled (level 3-5)	0	233	0	R 0.00	R 0.00	0
Highly skilled production (level 6-8)	0	184	0	R 0.00	R 0.00	0
Highly skilled supervision (level 9-12)	0	92	0	R 0.00	R 0.00	0
Total	0	613	0	R 0.00	R 0.00	0

Table 3.8.3 Performance Rewards by critical occupations, 1 April 2024 to 31 March 2025

Critical Occupation	Beneficiary Profile			Cost	
	No. of Beneficiaries	Number of employees	% of total within occupation	Total Cost	Average Cost per employee
ADMINISTRATION CLERKS	0	1	0	R 0.00	R 0.00
ADMINISTRATION OFFICER	0	3	0	R 0.00	R 0.00
ADMINISTRATIVE RELATED	0	47	0	R 0.00	R 0.00
ARCHIVISTS CURATORS AND RELATED PROFESSIONALS	0	27	0	R 0.00	R 0.00
BUILDING AND OTHER PROPERTY CARETAKERS	0	10	0	R 0.00	R 0.00
BUS AND HEAVY VEHICLE DRIVERS	0	10	0	R 0.00	R 0.00
CARETAKER/ CLEANER	0	1	0	R 0.00	R 0.00
CLEANERS IN OFFICES WORKSHOPS HOSPITALS ETC.	0	81	0	R 0.00	R 0.00
COMMUNICATION AND INFORMATION RELATED	0	25	0	R 0.00	R 0.00
COMMUNITY DEVELOPMENT PRACTITIONER	0	1	0	R 0.00	R 0.00

DISPATCHING AND RECEIVING CLERK	0	2	0	R 0.00	R 0.00
FINANCE AND ECONOMICS RELATED	0	9	0	R 0.00	R 0.00
FINANCIAL AND RELATED PROFESSIONALS	0	7	0	R 0.00	R 0.00
FINANCIAL CLERKS AND CREDIT CONTROLLERS	0	6	0	R 0.00	R 0.00
FOOD SERVICES AIDS AND WAITERS	0	3	0	R 0.00	R 0.00
FOOD SERVICES WORKERS	0	2	0	R 0.00	R 0.00
HERITAGE PRACTITIONER/ ADVISOR	0	2	0	R 0.00	R 0.00
HISTORIANS AND POLITICAL SCIENTISTS	0	1	0	R 0.00	R 0.00
HOUSEHOLD AND LAUNDRY WORKERS	0	2	0	R 0.00	R 0.00
HUMAN RESOURCE CLERK	0	1	0	R 0.00	R 0.00
HUMAN RESOURCES & ORGANISAT DEVELOPM & RELATE PROF	0	2	0	R 0.00	R 0.00
HUMAN RESOURCES CLERKS	0	7	0	R 0.00	R 0.00
HUMAN RESOURCES RELATED	0	7	0	R 0.00	R 0.00
INFORMATION TECHNOLOGY RELATED	0	1	0	R 0.00	R 0.00
LANGUAGE PRACTITIONERS INTERPRETERS & OTHER COMMUN	0	9	0	R 0.00	R 0.00
LEGAL RELATED	0	1	0	R 0.00	R 0.00
LIBRARIAN	0	5	0	R 0.00	R 0.00
LIBRARIANS AND RELATED PROFESSIONALS	0	53	0	R 0.00	R 0.00
LIBRARY ASSISTANT	0	4	0	R 0.00	R 0.00
LIBRARY MAIL AND RELATED CLERKS	0	144	0	R 0.00	R 0.00
LIGHT VEHICLE DRIVER	0	1	0	R 0.00	R 0.00
LIGHT VEHICLE DRIVERS	0	1	0	R 0.00	R 0.00
LOGISTICAL SUPPORT PERSONNEL	0	3	0	R 0.00	R 0.00
MATERIAL-RECORDING AND TRANSPORT CLERKS	0	6	0	R 0.00	R 0.00
OTHER ADMINISTRAT & RELATED CLERKS AND ORGANISERS	0	97	0	R 0.00	R 0.00
OTHER ADMINISTRATIVE POLICY AND RELATED OFFICERS	0	6	0	R 0.00	R 0.00
OTHER INFORMATION TECHNOLOGY PERSONNEL.	0	5	0	R 0.00	R 0.00
OTHER MIDDLE MANAGER	0	2	0	R 0.00	R 0.00
OTHER OCCUPATIONS	0	1	0	R 0.00	R 0.00
PERSONAL ASSISTANT	0	1	0	R 0.00	R 0.00
RECEPTIONIST (GENERAL)	0	1	0	R 0.00	R 0.00
RISK MANAGEMENT AND SECURITY SERVICES	0	1	0	R 0.00	R 0.00
SECRETARIES & OTHER KEYBOARD OPERATING CLERKS	0	9	0	R 0.00	R 0.00
SECRETARY (GENERAL)	0	1	0	R 0.00	R 0.00
SECURITY OFFICERS	0	1	0	R 0.00	R 0.00
SENIOR MANAGERS	0	18	0	R 0.00	R 0.00
Total	0	628	0	R 0.00	R 0.00

Notes

The CORE classification, as prescribed by the DPSA, should be used for completion of this table. Critical occupations are defined as occupations or sub-categories within an occupation –

- a) in which there is a scarcity of qualified and experienced persons currently or anticipated in the future, either because such skilled persons are not available or they are available but do not meet the applicable employment criteria;
- b) for which persons require advanced knowledge in a specified subject area or science or learning field and such knowledge is acquired by a prolonged course or study and/or specialised instruction;
- c) where the inherent nature of the occupation requires consistent exercise of discretion and is predominantly intellectual in nature; and
- d) in respect of which a department experiences a high degree of difficulty to recruit or retain the services of employees

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

Salary Band	Beneficiary Profile			Cost		Total cost as a % of the total personnel expenditure
	No. of Beneficiaries	Number of employees	% of total within salary bands	Total Cost	Average cost per employee	
Senior Management Service Band A (Level 13)	0	10	0	R 0.00	R 0.00	0
Senior Management Service Band B (Level 14)	0	3	0	R 0.00	R 0.00	0
Senior Management Service Band C (Level 15)	0	1	0	R 0.00	R 0.00	0
Senior Management Service Band D (Level 16)	0	1	0	R 0.00	R 0.00	0
Total	0	15	0	R 0.00	R 0.00	0

2.9 Foreign Workers

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

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

Salary Band	1 April 2024		31 March 2025		Change	
	Number	% of total	Number	% of total	Number	% Change
Lower skilled (Levels 1-2)	0	0	0	0	0	0
Skilled (Levels 3-5)	0	0	0	0	0	0
Highly skilled production (Levels 6-8)	0	0	0	0	0	0
Highly skilled supervision (Levels 9-12)	0	0	0	0	0	0
Senior Management (Level 13-16)	0	0	0	0	0	0
Contract (Levels 1-2)	0	0	0	0	0	0
Contract (Levels 3-5)	0	0	0	0	0	0
Contract (Levels 6-8)	0	0	0	0	0	0
Contract (Levels 9-12)	0	0	0	0	0	0
Contract (Levels 13-16)	0	0	0	0	0	0
Total	0	0	0	0	0	0

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

Major Occupation	1 April 2024		31 March 2025		Change	
	Number	% of total	Number	% of total	Number	% Change
NONE	0	0	0	0	0	0
Total	0	0	0	0	0	0

2.10 Leave utilisation

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

Table 3.10.1 Sick leave, 01 January 2024 to 31 December 2024

Salary Band	Total days	% Days with medical certification	No. of employees using sick leave	% of total employees using sick leave	Average days per employee	Estimated Cost
Lower skilled (Levels 1-2)	395	97	58	16	7	R 300,319.97
Skilled (Levels 3-5)	917	90	135	38	7	R 1,069,733.97

Highly skilled production (Levels 6-8)	804	85	105	30	8	R 1,483,479.36
Highly skilled supervision (Levels 9-12)	368	87	50	14	7	R 1,084,588.84
Senior management (Levels 13-16)	69	97	8	2	9	R 361,280.76
Total	2553	89	356	100	7	R 4,299,402.90

Table 3.10.2 Disability leave (temporary and permanent), 01 January 2024 to 31 December 2024

Salary Band	Total Days	% Days with medical certification	No. of employees using Disability Leave	% of total employees using Disability Leave	Average days per employee	Estimated Cost
Lower skilled (Levels 1-2)	25	100	3	16	8	R 18,127.36
Skilled (Levels 3-5)	33	100	3	16	11	R 34,522.99
Highly skilled production (Levels 6-8)	169	100	9	47	19	R 314,031.65
Highly skilled supervision (Levels 9-12)	311	100	4	21	78	R 793,057.19
Senior management (Levels 13-16)	0	0	0	0	0	R0.00
Total	538	100	19	100	28	R 1,159,739.19

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

Table 3.10.3 Annual leave 01 January 2024 to 31 December 2024

Salary band	Total days taken	Number of Employees using annual leave	Average per employee
Lower skilled (Levels 1-2)	2379	100	24
Skilled (Levels 3-5)	5627	269	21
Highly skilled production (Levels 6-8)	4730	206	23
Highly skilled supervision (Levels 9-12)	2083	98	21
Senior management (Levels 13-16)	296	15	20
Total	15115	688	22

Table 3.10.4 Capped leave, 1 January 2024 to 31 December 2024

Salary band	Total days of capped leave taken	Number of Employees using capped leave	Average number of days taken per employee	Average capped leave per employee as on 31 March 2024
Lower skilled (Levels 1-2)	0	0	0	0
Skilled (Levels 3-5)	0	0	0	2
Highly skilled production (Levels 6-8)	0	0	0	7
Highly skilled supervision (Levels 9-12)	0	0	0	9
Senior management (Levels 13-16)	0	0	0	32
Total	0	0	0	5

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

Table 3.10.5 Leave Payouts for period 1 April 2024 to 31 March 2025

Reason	Total Amount	No. of Employees	Average payment per employee
Leave payout for 2023/24 due to non-utilisation of leave for the previous cycle [LEAVE DISCOUNTING (UNUSED LEAVE CR)]	R 0.00	0	R 0.00
Capped leave payouts on termination of service for 2023/24 (LEAVE GRATUITY)	R 0.00	0	R 0.00
Current leave payout on termination of service for 2023/24 [LEAVE DISCOUNTING \ GRATUITY (UNUSED LEAVE CR)]	R 2,721,468.53	35	R 77,756.00
Total	R 2,721,468.53	35	R 77,756.00

2.11 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
Interns, contract workers, young employees, elderly employees	• 04 HIV/AIDS, STI and TB workshop sessions done. • 04 Healthy Lifestyle workshops done. • 01 Wellness Day • 01 new staff induction workshop. • HIV, STIs and TB information distribution to all staff members. • 04 HIV, STI and TB health screening sessions.

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

Question	Yes	No	Details, if yes
1. Has the department designated a member of the SMS to implement the provisions contained in Part VI E of Chapter 1 of the Public Service Regulations, 2001? If so, provide her/his name and position.	Yes		Mr Mpuisang Director Human Capital Management is the designated member of the sms to ensure implementation of the provisions.
2. Does the department have a dedicated unit, or has it designated specific staff members to promote the health and well-being of your employees? If so, indicate the number of employees who are involved in this task and the annual budget that is available for this purpose.	Yes		Head office: 03 permanent staff 01: Deputy Director-Registered counsellor(filled) 01 Senior Personnel Officer-OHS (filled) 01 Admin Clerk (filled) 01 Assistant Director post (vacant) 0 EHW staff at district level Voted funds: 2 681 000
3. Has the department introduced an Employee Assistance or Health Promotion Programme for your employees? If so, indicate the key elements/services of this Programme.	Yes		• 04 Health and productivity policy consultations done with staff as part of health promotion. • We launched 90 days weight loss challenge as part of obesity prevention strategy. • 03 general health screening sessions focusing on non-communicable diseases.
4. Has the department established (a) committee(s) as contemplated in Part VI E.5 (e) of Chapter 1 of the Public Service Regulations, 2001? If so, please provide the names of the members of the committee and the stakeholder(s) that they represent.	Yes		Department has established and appointed OHS committees both in provincial and at the district level 1. Mr P Ngono 2. Mr T Lesia 3. Mr W Melakeco 4. Mr I Maselo 5. Ms P Mankwe 6. Ms B Jantjie (Nehawu Rep) 7. Mr T Macdonald (PSA Rep) 8. Ms D Leine (NAPSWU Rep) 9. Ms N Tawana 10. Ms B Moselane 11. Ms P Tamenti (Nehawu Rep) 12. Ms M Jantjie(NUPSAW Rep) 13. Mr. M Lekgetho(Nehawu Rep) 14. Mr G Monnamontsho 15. Mr A Moleele. 16. Ms J Tshoke 17. Mr B Blom 18. Mr J Chauke 19. Mr S Xulu 20. Mr.K Mekgwe

		21. Ms K Kolobi 22. Ms P Mafaladisho 23. Ms T Mashigo (NUPSAW) 24. Ms F Matsela(PSA)
5. Has the department reviewed its employment policies and practices to ensure that these do not unfairly discriminate against employees on the basis of their HIV status? If so, list the employment policies/practices so reviewed.	Yes	The following policies were Reviewed in 2024/25. • HIV, STI and TB Policy to align it with the new National Strategic Plan on HIV, STI and TB 2023-2028. • Health and Productivity Management policy • Wellness Management policy
6. Has the department introduced measures to protect HIV-positive employees or those perceived to be HIV-positive from discrimination? If so, list the key elements of these measures.	Yes.	• Standard Operating Procedure on HIV counseling and testing was approved. The following provisions are clearly indicated within the department HIV STI and TB policy. • The policy ensures that no employee or prospective employee is unfairly discriminated against on the basis of her or his HIV status or perceived HIV status including TB or any other disease in the department. • Ensure that no employee or prospective employees are forced to take HIV and TB test. • All employees shall treat information on an employee's health status as confidential and shall not disclose such information to any other person without employee's written consent. • No employee or job-applicant will be expected to disclose HIV-related personal information. Access to personal data relating to an employee's HIV status shall be bound by the rules of confidentiality. Employer shall not disclose such information without a written consent of the employee.

			- No medical testing or screening will be required from job applicants or those in employment for purpose of exclusion from employment or work processes. - An employee with HIV –related illnesses, like any other illnesses, will continue to work for as long as he/she is medically fit in an available, appropriate work. The employer may accommodate an employee in other posts if possible.
7. Does the department encourage its employees to undergo Voluntary Counselling and Testing? If so, list the results that you have achieved.	Yes		59 out of 100 targeted tested for HIV. 18 were males 41 were females - All 59 employees tested negative. 147 out of 200 targeted screened for TB. - All tested negative.
8. Has the department developed measures/indicators to monitor & evaluate the impact of its health promotion programme? If so, list these measures/indicators.	Yes		- Submit monthly and quarterly reports to the Office of the Premier and DPSA. - Provincial quarterly performance reviews. - Program evaluation forms completed

2.12 Labour Relations

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

Subject matter	Date
PSCBC <u>Resolution 1 of 2025</u> Agreement on the payment of salary adjustments improvement of conditions of service in the public service	17 February 2025
PSCBC <u>Resolution 2 of 2025</u> Agreement on Matters referred to a further process for Research Investigation and Negotiations in the Financial Year 2025/2026	17 February 2025
PSCBC <u>Resolution 1 of 2024</u>	1 May 2024

Rules for the conduct of proceedings before the public service co-ordinating bargaining council	
PSCBC <u>Resolution 2 of 2024</u>	30 May 2024
Amendment to resolution 3 of 2017 - Negotiation protocol agreement: Wage negotiations process	
GPSSBC <u>Resolution 1 of 2024</u>	27 June 2024
Charter of the general public service sectoral bargaining council (GPSSBC) collective bargaining	
GPSSBC <u>Resolution 2 of 2024</u>	27 June 2024
Improvement of conditions of service: Special leave	
GPSSBC <u>Resolution 3 of 2024</u>	
Appointment of full time shop stewards and release of trade union office bearers	
	28 June 2024
GPSSBC <u>Resolution 4 of 2024</u>	
Agreement on the amendment of resolution 3 of 2017 - Dispute resolution rules	9 September 2024
GPSSBC <u>Resolution 5 of 2024</u>	
.. Agreement on the 2024 National macro organisation of government	December 2024

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

Table 3.12.2 Misconduct and disciplinary hearings finalised for the period 1 April 2024 and 31 March 2025

Outcomes of disciplinary hearings	Number	% of Total
Correctional counselling	0	0%
Verbal warning	0	0%
Written warning	0	0%
Final written warning	0	0%

Suspended without pay	0	0%
Fine	0	0%
Demotion	0	0%
Dismissal	0	0%
Not guilty	0	0%
Case withdrawn	0	0%
Total	0	0%

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

Type of misconduct	Number	% of Total
None	0	0%

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

Grievances	Number	% of Total
Unfair treatment	3	30%
Job regrading.	2	20%
Sexual assault	1	10%
Unfair transfer	1	10%
Unfair job selection	1	10%
Verbal abuse by supervisor.	1	10%
Amount owing due to unauthorised deductions.	1	10%
Total number of grievances lodged	10	100%

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

Disputes	Number	% of Total
Number of disputes pending outcomes	4	50%
Number of disputes upheld	0	0
Number of disputes dismissed	4	50
Total number of disputes lodged	8	100

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

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

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

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

2.13 Skills development

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

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

Occupational category	Gender	Number of employees as at 1 April 2024	Training needs identified at start of the reporting period			
			Learnerships	Skills Programmes & other short courses	Other forms of training	Total
ELEMENTARY OCCUPATIONS	Female	70	0	20	0	90
	Male	36	0	15	0	51
CLERICAL SUPPORT WORKERS	Female	93	0	40	0	133
	Male	71	0	35	0	106
MANAGERS	Female	0	0	0	0	0
	Male	0	0	0	0	0
PROFESSIONALS	Female	101	0	55	0	156
	Male	91	0	45	0	136
PLANT, MACHINE OPERATORS AND ASSEMBLERS	Female	2	0	0	0	2
	Male	10	0	0	0	10
PROTECTIVE AND RESCUE SERVICE WORKERS; SOCIAL AND HEALTH SCIENCES SUPPLEMENTARY AND SUPPORT PERSONNEL	Female	0	0	0	0	0
	Male	0	0	0	0	0
SKILLED AGRICULTURAL, FORESTRY, FISHERY, CRAFT AND RELATED TRADES WORKERS	Female	0	0	0	0	0
	Male	0	0	0	0	0
TECHNICIANS AND ASSOCIATE TECHNICAL OCCUPATIONS	Female	0	0	0	0	0
	Male	0	0	0	0	0
	Female	0	0	0	0	0

SECURITY AND CUSTODIAL PERSONNEL	Male	0	0	0	0	0
SERVICE AND SALES WORKERS	Female	1	0	0	0	1
	Male	2	0	0	0	2
OTHER	Female	1	0	14	0	15
	Male	0	0	4	0	4
Sub Total	Female	268	0	129	7	404
	Male	210	0	99	16	325
Total		478	0	228	23	729

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

Occupational category	Gender	Number of employees as at 1 April 2024	Training provided within the reporting period			
			Learnerships	Skills Programmes & other short courses	Other forms of training	Total
ELEMENTARY OCCUPATIONS	Female	70	0	0	0	70
	Male	36	0	0	0	36
CLERICAL SUPPORT WORKERS	Female	93	0	0	0	93
	Male	71	0	0	0	71
MANAGERS	Female	0	0	0	0	0
	Male	0	0	0	0	0
PROFESSIONALS	Female	101	0	0	0	101
	Male	91	0	0	0	91
PLANT, MACHINE OPERATORS AND ASSEMBLERS	Female	2	0	0	0	2
	Male	10	0	0	0	10
PROTECTIVE AND RESCUE SERVICE WORKERS; SOCIAL AND HEALTH SCIENCES SUPPLEMENTARY AND SUPPORT PERSONNEL	Female	0	0	0	0	0
	Male	0	0	0	0	0
SKILLED AGRICULTURAL, FORESTRY, FISHERY, CRAFT AND RELATED TRADES WORKERS	Female	0	0	0	0	0
	Male	0	0	0	0	0
TECHNICIANS AND ASSOCIATE TECHNICAL OCCUPATIONS	Female	0	0	0	0	0
	Male	0	0	0	0	0
SECURITY AND CUSTODIAL PERSONNEL	Female	0	0	0	0	0
	Male	0	0	0	0	0
SERVICE AND SALES WORKERS	Female	1	0	0	0	1
	Male	2	0	0	0	2
OTHER	Female	1	0	0	0	1
	Male	0	0	0	0	0
Sub Total	Female	268	0	0	0	268
	Male	210	0	0	0	210
Total		478	0	0	0	478

2.14 Injury on duty

The following tables provide basic information on injury on duty.

Table 3.14.1 Injury on duty, 1 April 2024 to 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%

2.15 Use of Consultants

The following tables provide information on the use of consultants within Human Resource Management.

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

Project title	Total number of consultants that worked on project	Duration (work days)	Contract value in Rand
NONE			
Total number of projects	Total individual consultants	Total duration (work days)	Total contract value in Rand
NONE			

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

Project title	Percentage ownership by HDI groups	Percentage management by HDI groups	Number of consultants from HDI groups that work on the project
NONE			

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

Project title	Total Number of consultants that worked on project	Duration (Work Days)	Donor and contract value in Rand
NONE			

Total number of projects	Total individual consultants	Total duration (Work Days)	Total contract value in Rand
NONE			

Table 3.15.4 Analysis of consultant appointments using Donor funds, in terms of Historically Disadvantaged Individuals (HDIs) for the period 1 April 2024 and 31 March 2025

Project title	Percentage ownership by HDI groups	Percentage management by HDI groups	Number of consultants from HDI groups that work on the project
NONE			

2.16 SEVERANCE PACKAGES

The following tables provide information on the granting of severance packages within the Department

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

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



PART E

PFMA
COMPLIANCE
REPOT

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	466,649	564,143
Adjustment to opening balance	-	(79,354)
Opening balance as restated	466,649	484,789
Add: Irregular expenditure confirmed	1,189	6,784
Less: Irregular expenditure condoned	(35,896)	(24,924)
Less: Irregular expenditure not condoned and removed	-	-
Less: Irregular expenditure recoverable	-	-
Less: Irregular expenditure not recovered and written off	-	-
Closing balance	431,942	466,649

Adjustment to opening balance in 2023/24 is due to de-recognition of various transactions amounting to R79,354 million that was incorrectly classified as Irregular Expenditure for Prior Years. Furthermore, an amount of R1 189 million was incurred in current year. A total of R35,896 million was condoned by the relevant Treasury.

Reconciling notes to the annual financial statement disclosure

Description	2024/2025	2023/2024
	R'000	R'000
Irregular expenditure that was under assessment	16,312	-
Irregular expenditure that relates to 2023/2024 and identified in 2024/2025	-	384
Irregular expenditure for the current year	1,189	6,400
Total	17,501	6,784

The amount of R384 thousand relates to expenditure incurred in 2023/24 and identified in 2024/25 financial year.

b) Details of current and previous year irregular expenditure (under assessment, determination, and investigation)		
Description	2024/2025	2023/2024
	R'000	R'000
Irregular expenditure under assessment	16,312	-
Irregular expenditure under determination	431,444	466,151
Irregular expenditure under investigation	498	498
Total	448,254	466,649
<i>Under Assessment: An amount of R16,312 million are transaction relating to PPR 2022 discovered in the current year.</i> <i>Under determination: R431,444 million is under determination by the Loss Control Function and R498 thousand is under investigation by SAPS from prior year.</i>		
c) Details of current and previous year irregular expenditure condoned		
Description	2024/2025	2023/2024
	R'000	R'000
Irregular expenditure condoned	35,896	24,924
Total	35,896	24,924
A total of R35,896 million was condoned by the relevant Treasury.		
d) Details of current and previous year irregular expenditure removed - (not condoned)		
Description	2024/2025	2023/2024
	R'000	R'000
Irregular expenditure NOT condoned and removed	-	-
Total	-	-
e) Details of current and previous year irregular expenditure recoverable		
Description	2024/2025	2023/2024
	R'000	R'000
Irregular expenditure recoverable	-	-
Total	-	-

	2024/2025	2023/2024
	R'000	R'000
f) Details of current and previous year [irregular expenditure not recoverable and written off (irrecoverable)]	-	-
Description	-	-
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 <u>is not</u> responsible for the non-compliance)		
Description	2024/2025	2023/2024
	R'000	R'000
Not Applicable	-	-
Total	-	-
h) Details of non-compliance cases where an institution is involved in an inter-institutional arrangement (where such institution <u>is</u> responsible for the non-compliance)		
Description	2024/2025	2023/2024
	R'000	R'000
Not Applicable	-	-
Total	-	-
i) Details of current and previous year disciplinary or criminal steps taken as a result of irregular expenditure		
Disciplinary steps taken		
R431,444 million is under determination by the Loss Control Function and R498 thousand is under investigation by SAPS from prior year. All irregular expenditure are subjected to consequence management processes once there is an official found responsible.		

1.2. Fruitless and wasteful expenditure

a) Reconciliation of fruitless and wasteful expenditure

Description	2024/2025	2023/2024
	R'000	R'000
Opening balance	351	464
Adjustment to opening balance	-	(39)
Opening balance as restated	351	425
Add: Fruitless and wasteful expenditure confirmed	8	60
Less: Fruitless and wasteful expenditure recoverable	-	-
Less: Fruitless and wasteful expenditure not recoverable and written off	(46)	(134)
Closing balance	313	351

Adjustment to opening balance includes write off and de-recognition of R39 thousand relating to prior year. An amount of R46 thousand was written off in the current financial year.

Reconciling notes

Description	2024/2025	2023/2024
	R'000	R'000
Fruitless and wasteful expenditure that was under assessment.	-	-
Fruitless and wasteful expenditure that relates to prior year and identified in current year.	-	-
Fruitless and wasteful expenditure for the current year	8	60
Total	8	60

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

Description ¹	2024/2025	2023/2024
	R'000	R'000
Fruitless and wasteful expenditure under assessment	4,228	4,228
Fruitless and wasteful expenditure under determination	313	351
Fruitless and wasteful expenditure under investigation	-	-
Total¹	4,541	4,579

c) Details of fruitless and wasteful expenditure recoverable

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

¹ Total unconfirmed fruitless and wasteful expenditure (assessment), losses (determination), and criminal conduct (investigation)

Fruitless and wasteful expenditure recoverable	-	-
Total	-	-

d) Details of current and previous year fruitless and wasteful expenditure not recovered and written off

Description	2024/2025	2023/2024
	R'000	R'000
Fruitless and wasteful expenditure written off	46	134
Total	46	134

The amount of R46 relates to Fruitless and Wasteful Exp. written off and derecognised

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

Description	R'000
The balance of R313 thousand is under determination by the Loss control function. Letters were written to identify officials and the LCF is reviewing responses, once the process is complete, relevant disciplinary processes will unfold.	

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	-	-
Less: unauthorised not recovered and written off ²	-	-
Closing balance	-	-

² This amount may only be written off against available savings

Reconciling notes

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

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

Description ³	2024/2025	2023/2024
	R'000	R'000
Unauthorised expenditure under assessment	-	-
Unauthorised expenditure under determination	-	-
Unauthorised expenditure under investigation	-	-
Total⁴	-	-

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

a) Details of current and previous year material losses through criminal conduct

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

b) Details of other material losses

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

³ Group similar items

⁴ Total unconfirmed unauthorised expenditure (assessment), losses (determination), and criminal conduct (investigation)

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

c) Other material losses recovered

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

d) Other material losses written off

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

2. LATE AND/OR NON-PAYMENT OF SUPPLIERS

Description	Number of invoices	Consolidated Value
		R'000
Valid invoices received	4073	479 035
Invoices paid within 30 days or agreed period	4071	478 970
Invoices paid after 30 days or agreed period	2	65
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

The total number of 2 invoices paid after 30 days were non-complaint.

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
Security services	Vanguard	Participation with other organs of state: Mmabana Arts Culture and Sports Foundation	MACSF 002/2019	13 296
Security services	Promptique T/A White Leopard	Participation with other organs of state: Mmabana Arts Culture and Sports Foundation	MACSF 006/2019	5 568
Security services	Dephethogo Trading	Participation with other organs of state: Mmabana Arts Culture and Sports Foundation	MACSF 004/2019	6 628
Rental of photocopying machines	Bidvest Office	Participation with other organs of state: National Treasury	RT3-2022	3 402
Recruitment services	Kone Staffing Solutions	Participation with other organs of state: Provincial Treasury	NWP178/22	1 581
Motor Vehicle	BMW, VW and Mmela Capital	Participation with other organs of state: National Treasury	RT57-2022	4 006
Supply and delivery of mobile communication services	Vodacom	Participation with other organs of state: National Treasury	RT15-2021	525
Supply and delivery of Petrol and Diesel	K C Production T/A Bothobame	Participation with other organs of state: National Treasury	RT70-2021	46
Sports Equipment and Attire	Delivea – Bluestorm JV	Participation with other organs of state: National Department of SAC	DSAC 13/22-23	11 013
Procurement of Media and publicity services of national and community radio stations	Various	Deviation in terms of Treasury Regulation Instruction 16A6.4 and National Treasury PFMA, SCM instruction no 3 of 2021/22	Quotations	3 744
Procurement of office groceries	Mafikeng Supermarket T/A Pick 'n Pay	Deviation in terms of Treasury Regulation Instruction 16A6.4 and National Treasury PFMA, SCM instruction no 3 of 2021/22	Quotations	97

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
Security services	Vanguard Integrated Services	Expansion	MACSF002/2019	4 071	-	24 040
Security services	White Leopard	Expansion	MACSF 006/2019	1 335	-	9 747
Security services	Dephethogo Trading	Expansion	MACSF 004/2019	1 661	-	11 910
Total				7 067	-	45 697

PART F
FINANCIAL
INFORMATION

Report of the auditor-general to North West Provincial Legislature on vote 4: North West Department of Arts, Culture, Sports and Recreation

Report on the audit of the financial statements

Opinion

1. I have audited the financial statements of the Department of Arts, Culture, Sports and Recreation set out on pages **155 to 227** which comprise the appropriation statement, statement of financial position as at 31 March 2025, statement of financial performance, statement of changes in net assets, and cash flow statement for the year then ended, as well as notes to the financial statements, including a summary of significant accounting policies.
2. In my opinion, the financial statements present fairly, in all material respects, the financial position of the Department of Arts, Culture, Sports and Recreation as at 31 March 2025 and its financial performance and cash flows statement for the year then ended in accordance with the Modified Cash Standards (MCS) prescribed by National Treasury and the requirements of the Public Finance Management Act of South Africa Act 1 of 1999) (PFMA) and the Division of Revenue Act of South Africa 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 conditional grant

7. As disclosed in the appropriation statement and in note 45 to the financial statements, the department materially underspent the Community Library Conditional Grant by R9 029 000.

Other matter

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

Unaudited supplementary schedules

9. The supplementary information set out on pages **228 to 239** does not form part of the financial statements and is presented as additional information. I have not audited these schedules and, accordingly, I do not express an opinion on them.

Responsibilities of the accounting officer for the financial statements

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

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

12. My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.
13. A further description of my responsibilities for the audit of the financial statements is included in the annexure to this auditor's report. This description, which is located at page **152** forms part of our auditor's report.

Report on the annual performance report

14. In accordance with the Public Audit Act 25 of 2004 (PAA) and the general notice issued in terms thereof, I 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.

15. I selected the following material performance indicators related to programme 2 - cultural affairs, programme 3 - library and archives services and programme 4 - sports and recreation 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.

- 2.1 - Number of creative industries practitioners developed through mentorship programmes
- 2.2 - Number of cultural and creative industries practitioners developed through capacity building programmes
- 2.3 - Number of structures in the creative and cultural industries supported.
- 2.4 - Number of artists placed in schools per year.
- 2.5 - Number of events in the creative and cultural industries organised.
- 2.6 - Number of community conversations / dialogues implemented to foster social interaction per year.
- 2.7 - Number of New museums educational initiatives implemented
- 2.8 - Number of historical days celebrated
- 2.9 - Number of New initiatives implemented to raise awareness on the national symbols
- 2.10 - Number of activities implemented to promoted multilingualism
- 2.11 - Number of South African Sign Language (SASL) workshops conducted to promote sign language
- 3.1 - Number of libraries established per year
- 3.2 - Number of public awareness activities conducted about libraries
- 3.3 - Number of archival groups arranged for retrieval
- 3.4 - Number of public awareness programmes conducted about archival services
- 3.5 - Number of oral history programmes conducted
- 3.6 - Number of institutions allocated with disposal authority
- 3.7 - Number of records management inspections conducted
- 3.8 - Number of records management workshops conducted
- 4.1 - Number of sport activity coordinators contracted

- 4.2 - Number of people trained in sports and recreation programmes.
- 4.3 - Number of learners participating at the district school sport tournaments
- 4.4 - Number of athletes supported by the sports academies
- 4.5 - Number of schools, hubs and clubs provided with equipment and or attire to enable participation in sports and or recreation

16. 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.

17. 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 presented in the annual performance report in the prescribed manner and is comparable and understandable
- there is adequate supporting evidence for the achievements reported and for the reasons provided for any over- or underachievement of targets.

18. I performed the procedures to report material findings only; and not to express an assurance opinion or conclusion.

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

Other matter

20. I draw attention to the matter below.

Achievement of planned targets

21. The annual performance report includes information on reported achievements against planned targets and provides explanations for over- or under achievements.
22. The tables that follow provide information on the achievement of planned targets and list 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 **37 to 40; 41 to 48; 49 to 56; 57 to 63**.

Programme 3: Library and Archive Services

<i>Targets achieved: 87.5%</i> <i>Budget spent: 95.7%</i>		
Key service delivery indicator not achieved	Planned target	Reported achievement
3.1 Number of libraries established per year	5	3

Report on compliance with legislation

23. 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.
24. 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.
25. 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.
26. I did not identify any material non-compliance with the selected legislative requirements.

Other information in the annual report

27. The accounting officer is responsible for the other information included in the annual report. The other information referred to does not include the financial statements, the auditor's report and those selected material indicators in the scoped-in programmes presented in the annual performance report that have been specifically reported on in this auditor's report.

28. My opinion on the financial statements, the report on the findings of the annual performance report and the report on 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.
29. 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 material indicators in the scoped-in programmes presented in the annual performance report, or my knowledge obtained in the audit, or otherwise appears to be materially misstated.
30. I did not receive the other information prior to the date of this auditor's report. When I do receive and read this information, if I conclude that there is a material misstatement therein, I am required to communicate the matter to those charged with governance and request that the other information be corrected. If the other information is not corrected, I may have to retract this auditor's report and re-issue an amended report as appropriate. However, if it is corrected this will not be necessary.

Internal control deficiencies

31. 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.
32. I did not identify any significant deficiencies in internal control.

Other reports

33. 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.
34. The office of Public Protector has instituted an investigation in respect of a complaint received on the 24 October 2022 relating to allegations of the undue delay to handover and launch the Itsoseng recording studio, and failure to pay security guards engaged through Extended Public Works Programme (EPWP). The matter is still ongoing at with the last meeting held on 8 July 2025, with Public Protector it was confirmed that the investigation was still in progress at the date of this audit report.
35. The department requested the North West Office of the Premier to conduct an investigation on cultural villages and lost building materials to ascertain the possible fruitless and wasteful expenditure with recommendations of consequence management to be implemented, the request was made on 31 October 2022 and investigation was still in progress at the date of this audit report.
36. The department identified 2 instances of alleged fraud on the travelling agents that allegedly that forged some of the claims using fictitious invoices however, the internal controls of the department could not identify the issue before the payments were made.

The matter was reported to South African Police Services (SAPS) in March 2023 and was still in progress at the date of this audit report.

37. The department identified alleged fraud on officials who colluded with the service provider to get cash back, which was paid by the service provider directly to the personal account of the official. The internal controls of the department could not identify the issue before the payments were made. The matter was reported to SAPS in August 2023. Suspects were arrested on 9 July 2024, the case was postponed to 10 October 2024; however, it was still in progress at the date of this audit report.
38. The department received social media allegations that participants were not provided with adequate food, transport and accommodation during the 2024 Indigenous games held in Taung. The matter is investigated internally by the department and is still in progress at the date of this report.
39. In May 2025, during physical asset verifications, the department identified that a digital camera used for oral history was missing. The matter was reported to SAPS on 7 June 2025, and the department also initiated an internal investigation in June 2025. The matter was still in progress at the date of this audit report.

Auditor General

Rustenburg

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 material performance indicators 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); 38(1)(f); 38(1)(h)(iii); 39(1)(a); 39(2)(a); 40(1)(a); 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); 5.3.1; 6.3.1(a); 6.3.1(b); 6.3.1(c); 6.3.1(d); 6.4.1(b); 7.2.1; 8.1.1; 8.2.1; 8.2.3; 8.4.1; 9.1.1; 9.1.4; 10.1.1(a); 10.1.2; 11.4.1; 11.4.2; 11.5.1; 12.5.1; 15.10.1.2(c); 16A3.2; 16A3.2(a); 16A6.1; 16A6.2(a); 16A6.2(b); 16A6.3(a); 16A6.3(b); 16A 6.3(e); 16A6.4; 16A6.5; 16A6.6; 16A7.1; 16A7.3; 16A7.6; 16A8.3; 16A8.4; 16A9.1(b)(ii); 16A 9.1(d); 16A 9.1(e); 16A9.1(f); 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); 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 202/21	Paragraph 1
Erratum National Treasury Instruction No. 5 of 202/21	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
Preferential Procurement Regulation, 2017	Regulation 4.1; 4.2; 5.1; 5.3; 5.6; 5.7; 6.1; 6.2; 6.3; 6.6; 6.8; 7.1; 7.2; 7.3; 7.6; 7.8; 8.2; 8.5; 9.1; 10.1; 10.2; 11.1; 11.2
Prevention and Combating of Corrupt Activities Act 12 of 2004	Section 34(1)
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)

NORTH WEST: VOTE 4

Notes to the Annual Financial Statements

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 [Financial Statement Presentation] The financial statements have been prepared in accordance with the Modified Cash Standard.
2	Going concern [Financial Statement Presentation] The financial statements have been prepared on a going concern basis.
3	Presentation currency [Financial Statement Presentation] Amounts have been presented in the currency of the South African Rand (R) which is also the functional currency of the department.
4	Rounding [Financial Statement Presentation] Unless otherwise stated financial figures have been rounded to the nearest one thousand Rand (R'000).
5	Foreign currency translation [Cash Flow Statement, Expenditure, Revenue] 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 [Financial Statement Presentation] 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 [Appropriation Statement] A comparison between the approved, final budget and actual amounts for each programme and economic classification is included in the appropriation statement.
7	Revenue
7.1	Appropriated funds [Revenue, General Departmental Assets and Liabilities] Appropriated funds comprises of departmental allocations as well as direct charges against the revenue fund (i.e. statutory appropriation). Appropriated funds are recognised in the statement of financial performance on the date the appropriation becomes effective. Adjustments made in terms of the adjustments budget process are recognised in the statement of financial performance on the date the adjustments become effective. Appropriated funds are measured at the amounts receivable. The net amount of any appropriated funds due to / from the relevant revenue fund at the reporting date is recognised as a payable / receivable in the statement of financial position.
7.2	Departmental revenue [Revenue, General Departmental Assets and Liabilities] 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 [General Departmental Assets and Liabilities] 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 [Expenditure] Salaries and wages are recognised in the statement of financial performance on the date of payment.
8.1.2	Social contributions [Expenditure] 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 [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 [General Departmental Assets and Liabilities] 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 [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 [Leases] Finance lease payments made during the reporting period are recognised as capital expenditure in the statement of financial performance on the date of payment. Finance lease payments received are recognised as departmental revenue. The finance lease commitments are recorded in the notes to the financial statements and are not apportioned between the capital and interest portions. At commencement of the finance lease term, finance lease assets acquired are recorded and measured at: the fair value of the leased asset; or if lower, the present value of the minimum lease payments. Finance lease assets acquired prior to 1 April 2024, are recorded and measured at the present value of the minimum lease payments.
9	Aid assistance
9.1	Aid assistance received [Revenue, General Departmental Assets and Liabilities] 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 [Expenditure, General Departmental Assets and Liabilities] 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 [General Departmental Assets and Liabilities, Cash Flow Statement] 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 [General Departmental Assets and Liabilities] 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 [General Departmental Assets and Liabilities] 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 [General Departmental Assets and Liabilities] Investments are recognised in the statement of financial position at cost.
14	Financial assets
14.1	Financial assets (not covered elsewhere) [General Departmental Assets and Liabilities] 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 [General Departmental Assets and Liabilities] 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 [General Departmental Assets and Liabilities] Payables recognised in the statement of financial position are recognised at cost.
16	Capital assets
16.1	Immovable capital assets [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 [Capital Assets] Movable capital assets are initially recorded in the notes to the financial statements at cost. Movable capital assets acquired through a non-exchange transaction is measured at fair value as at the date of acquisition. Where the cost of movable capital assets cannot be determined reliably, the movable capital assets are measured at fair value and where fair value cannot be determined; the movable assets are measured at R1. All assets acquired prior to 1 April 2002 (or a later date as approved by the OAG) may be recorded at R1. Movable capital assets are subsequently carried at cost and are not subject to depreciation or impairment. Biological assets are subsequently carried at fair value. <i>[Add this sentence on biological assets if the department has elected to revalue its biological assets at reporting date]</i> Subsequent expenditure that is of a capital nature forms part of the cost of the existing asset when ready for use.
16.3	Intangible capital assets [Capital Assets] Intangible assets are initially recorded in the notes to the financial statements at cost. Intangible assets acquired through a non-exchange transaction are measured at fair value as at the date of acquisition. Internally generated intangible assets are recorded in the notes to the financial statements when the department commences the development phase of the project. Where the cost of intangible assets cannot be determined reliably, the intangible capital assets are measured at fair value and where fair value cannot be determined; the intangible assets are measured at R1. All assets acquired prior to 1 April 2002 (or a later date as approved by the OAG) may be recorded at R1. 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 [Capital Assets] 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 and Contingents] 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 [Provisions and Contingents] Contingent liabilities are recorded in the notes to the financial statements when there is a possible obligation that arises from past events, and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not within the control of the department or when there is a present obligation that is not recognised because it is not probable that an outflow of resources will be required to settle the obligation or the amount of the obligation cannot be measured reliably.
17.3	Contingent assets [Provisions and Contingents] 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 [Provisions and Contingents] Capital commitments are recorded at cost in the notes to the financial statements.
18	Unauthorised expenditure [General Departmental Assets and Liabilities] Unauthorised expenditure is measured at the amount of the confirmed unauthorised expenditure. Unauthorised expenditure is recognised in the statement of changes in net assets until such time as the expenditure is either: - approved by Parliament or the Provincial Legislature with funding and the related funds are received; or - approved by Parliament or the Provincial Legislature without funding and is written off against the appropriation in the statement of financial performance; or - transferred to receivables for recovery. Unauthorised expenditure recorded in the notes to the financial statements comprise of - unauthorised expenditure that was under assessment in the previous financial year; - unauthorised expenditure relating to previous financial year and identified in the current year; and - unauthorised expenditure incurred in the current year.
19	Fruitless and wasteful expenditure [General Departmental Assets and Liabilities] 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 [General Departmental Assets and Liabilities] Losses emanating from irregular expenditure are recognised as a receivable in the statement of financial position when recoverable. The receivable is measured at the amount that is expected to be recovered and is de-recognised when settled or subsequently written-off as irrecoverable. Irregular expenditure is recorded in the notes to the financial statements when and at amounts confirmed and comprises of: - irregular expenditure that was under assessment in the previous financial year; - irregular expenditure relating to previous financial year and identified in the current year; and - irregular expenditure incurred in the current year.

21	Changes in accounting policies, estimates and errors [Accounting Policies, Estimates and Errors] Changes in accounting policies are applied in accordance with MCS requirements. Changes in accounting estimates are applied prospectively in accordance with MCS requirements. Correction of errors is applied retrospectively in the period in which the error has occurred in accordance with MCS requirements, except to the extent that it is impracticable to determine the period-specific effects or the cumulative effect of the error. In such cases the department shall restate the opening balances of assets, liabilities and net assets for the earliest period for which retrospective restatement is practicable.
22	Events after the reporting date [Events after the Reporting Date] 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 [Accounting by Principals and Agents] 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 [Preface to the Modified Cash Standard] <i>[Insert information on the following: that management has concluded that the financial statements present fairly the department's primary and secondary information; that the department complied with the Standard except that it has departed from a particular requirement to achieve fair presentation; and the requirement from which the department has departed, the nature of the departure and the reason for departure.]</i>
25	Capitalisation reserve The capitalisation reserve comprises of financial assets and/or liabilities originating in a prior reporting period but which are recognised in the statement of financial position for the first time in the current reporting period. Amounts are recognised in the capitalisation reserves when identified in the current period and are transferred to the National/Provincial Revenue Fund when the underlying asset is disposed and the related funds are received.
26	Recoverable revenue Amounts are recognised as recoverable revenue when a payment made in a previous financial year becomes recoverable from a debtor in the current financial year. Amounts are either transferred to the National/Provincial Revenue Fund when recovered or are transferred to the statement of financial performance when written-off.
27	Related party transactions [Related Party Disclosures] Related party transactions within the Minister/MEC's portfolio are recorded in the notes to the financial statements when the transaction is not at arm's length. The full compensation of key management personnel is recorded in the notes to the financial statements.
28	Inventories (Effective from date determined by the Accountant-General) [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 [Financial Statement Presentation] 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 [General Departmental Assets and Liabilities] [Provisions and Contingents] 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] Transfer of functions are accounted for by the acquirer by recognising or recording assets acquired and liabilities assumed at their carrying amounts at the date of transfer. Transfer of functions are accounted for by the transferor by derecognising or removing assets and liabilities at their carrying amounts at the date of transfer.
32	Mergers [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.

NORTH WEST: ARTS, CULTURE, SPORT AND RECREATION
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
Voted funds and Direct charges	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Programme									
1. <u>ADMINISTRATION</u>	169,279	-	(1,860)	167,419	166,890	529	99.7%	141,701	139,019
2. <u>CULTURAL AFFAIRS</u>	218,527	-	2,618	221,145	220,908	237	99.9%	232,306	226,962
3. <u>LIBRARY AND ARCHIVE SERVICES</u>	221,295	-	(1,635)	219,660	210,196	9,464	95.7%	200,927	178,876
4. <u>SPORTS AND RECREATION</u>	166,224	-	877	167,101	166,200	901	99.5%	189,315	185,710
Programme sub total	775,325	-	-	775,325	764,194	11,131	98.6%	764,249	730,567
Statutory Appropriation	-	-	-	-	-	-	-	-	-
TOTAL	775,325	-	-	775,325	764,194	11,131	98.6%	764,249	730,567
Reconciliation with Statement of Financial Performance									
Add:									
Departmental receipts				-				2,690	
NRF Receipts				-				-	
Aid assistance				-				-	
Actual amounts per Statement of Financial Performance (Total revenue)				775,325				766,939	
Add:									
Aid assistance					-				
Prior year unauthorised expenditure approved without funding									
Actual amounts per Statement of Financial Performance (Total expenditure)					764,194				730,567

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	548,121	(2,028)	-	546,093	544,575	1,518	99.7%	504,025	492,612
Compensation of employees	303,707	(3,464)	(50)	300,193	299,431	762	99.7%	285,160	282,416
Salaries and wages	267,940	(5,402)	481	263,019	262,313	706	99.7%	249,585	247,738
Social contributions	35,767	1,938	(531)	37,174	37,118	56	99.8%	35,575	34,678
Goods and services	244,404	1,435	50	245,889	245,134	755	99.7%	218,712	210,195
Administrative fees	5,223	557	(1,308)	4,472	4,385	87	98.1%	7,331	7,075
Advertising	6,065	(1,893)	240	4,412	4,391	21	99.5%	4,429	4,371
Minor assets	372	(197)	-	175	173	2	98.9%	83	48
Audit costs: External	7,780	555	-	8,335	8,334	1	100.0%	5,813	5,813
Bursaries: Employees	2,221	(99)	(1,700)	422	418	4	99.1%	1,312	1,307
Catering: Departmental activities	14,851	(452)	(67)	14,332	14,325	7	100.0%	14,319	13,298
Communication (G&S)	6,517	1,863	(8)	8,372	8,323	49	99.4%	6,361	6,124
Computer services	3,000	1,182	-	4,182	4,180	2	100.0%	3,883	3,877
Consultants: Business and advisory services	1,701	(385)	-	1,316	1,276	40	97.0%	1,495	1,290
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	100	(45)	-	55	53	2	96.4%	129	64
Contractors	29,631	851	1,345	31,827	31,739	88	99.7%	27,881	27,483
Agency and support / outsourced services	170	(170)	-	-	-	-	-	6,614	6,492
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including government motor transport)	3,098	2,375	-	5,473	5,475	(2)	100.0%	4,269	4,264
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	831	54	40	925	920	5	99.5%	686	679
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	10	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	10,504	513	-	11,017	11,013	4	100.0%	7,206	7,189
Inventory: Medical supplies	800	(800)	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medsas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	20,072	(5,574)	-	14,498	14,496	2	100.0%	13,794	11,699
Consumable supplies	6,702	(1,308)	434	5,828	5,785	43	99.3%	8,339	7,570
Consumable: Stationery, printing and office supplies	2,393	(9)	(6)	2,378	2,355	23	99.0%	2,093	1,796
Operating leases	12,783	(833)	-	11,950	11,948	2	100.0%	10,784	10,719
Property payments	49,515	5,085	(255)	54,345	54,318	27	100.0%	34,941	34,127
Transport provided: Departmental activity	14,319	(155)	1,110	15,274	15,264	10	99.9%	15,339	15,038
Travel and subsistence	27,872	2,006	827	30,705	30,399	306	99.0%	28,941	27,778
Training and development	2,760	(1,105)	-	1,655	1,651	4	99.8%	669	627
Operating payments	2,978	348	7	3,333	3,322	11	99.7%	2,998	2,891
Venues and facilities	7,501	(1,558)	(571)	5,372	5,363	9	99.8%	4,851	4,637
Rental and hiring	4,645	629	(38)	5,236	5,228	8	99.8%	4,142	3,919
Interest and rent on land	10	1	-	11	10	1	90.9%	153	1
Interest (Incl. interest on unitary payments (PPP))	10	1	-	11	10	1	90.9%	153	1
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	186,792	2,128	-	188,920	188,760	160	99.9%	200,224	194,976
Provinces and municipalities	19,659	-	-	19,659	19,659	-	100.0%	17,170	16,897
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	19,659	-	-	19,659	19,659	-	100.0%	17,170	16,897
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	19,659	-	-	19,659	19,659	-	100.0%	17,170	16,897
Departmental agencies and accounts	143,431	854	1,297	145,582	145,485	97	99.9%	156,283	154,020
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies	143,431	854	1,297	145,582	145,485	97	99.9%	156,283	154,020
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pc)	-	-	-	-	-	-	-	-	-
Other transfers to public corporations	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pe)	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	19,031	1,400	-	20,431	20,371	60	99.7%	23,925	22,503
Households	4,671	(126)	(1,297)	3,248	3,245	3	99.9%	2,846	1,556
Social benefits	4,671	(126)	(1,297)	3,248	3,245	3	99.9%	2,846	1,556
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	40,112	-	-	40,112	30,679	9,433	76.5%	59,460	42,451
Buildings and other fixed structures	33,112	-	1,000	34,112	25,088	9,024	73.5%	47,935	31,813
Buildings	31,612	-	-	31,612	22,640	8,972	71.6%	39,364	23,742
Other fixed structures	1,500	-	1,000	2,500	2,448	52	97.9%	8,571	8,071
Machinery and equipment	6,000	-	-	6,000	5,591	409	93.2%	9,696	9,356
Transport equipment	4,000	170	-	4,170	4,003	167	96.0%	5,330	5,261
Other machinery and equipment	2,000	(170)	-	1,830	1,588	242	86.8%	4,366	4,095
Heritage assets	1,000	-	(1,000)	-	-	-	-	1,829	1,282
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payment for financial assets	300	(100)	-	200	180	20	90.0%	540	528
TOTAL	775,325	-	-	775,325	764,194	11,131	98.6%	764,249	730,567

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	12,376	-	-	12,376	12,371	5	100.0%	11,795	11,634
2. CORPORATE SERVICES	156,903	-	(1,860)	155,043	154,519	524	99.7%	129,906	127,385
TOTAL	169,279	-	(1,860)	167,419	166,890	529	99.7%	141,701	139,019
Economic classification									
Current payments	164,448	100	(1,700)	162,848	162,648	200	99.9%	134,881	133,008
Compensation of employees	88,345	490	300	89,135	89,113	22	100.0%	83,145	82,535
Salaries and wages	79,771	(3,532)	-	76,239	76,231	8	100.0%	71,654	71,062
Social contributions	8,574	4,022	300	12,896	12,882	14	99.9%	11,491	11,473
Goods and services	76,093	(391)	(2,000)	73,702	73,525	177	99.8%	51,711	50,472
Administrative fees	2,791	(200)	(1,300)	1,291	1,250	41	96.8%	1,661	1,593
Advertising	1,357	530	-	1,887	1,883	4	99.8%	2,079	2,074
Minor assets	2	173	-	175	173	2	98.9%	50	41
Audit costs: External	7,780	555	-	8,335	8,334	1	100.0%	5,362	5,362
Bursaries: Employees	2,121	-	(1,700)	421	418	3	99.3%	1,312	1,307
Catering: Departmental activities	1,207	248	-	1,455	1,454	1	99.9%	1,952	1,516
Communication (G&S)	3,785	1,815	-	5,600	5,596	4	99.9%	3,196	3,180
Computer services	1,150	299	-	1,449	1,448	1	99.9%	1,657	1,656
Consultants: Business and advisory services	433	(216)	-	217	209	8	96.3%	203	198
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	100	(45)	-	55	53	2	96.4%	129	64
Contractors	595	88	-	683	654	29	95.8%	1,010	988
Agency and support / outsourced services	10	(10)	-	-	-	-	-	5,189	5,067
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including government motor transport)	3,098	1,941	-	5,039	5,041	(2)	100.0%	3,997	3,997
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	505	(3)	-	502	502	-	100.0%	343	339
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	1,899	(249)	-	1,650	1,634	16	99.0%	3,996	3,934
Consumable: Stationery, printing and office supplies	1,024	(290)	-	734	726	8	98.9%	606	554
Operating leases	11,639	(905)	-	10,734	10,733	1	100.0%	2,275	2,274
Property payments	25,779	(3,867)	-	21,912	21,907	5	100.0%	5,491	5,488
Transport provided: Departmental activity	150	116	-	266	265	1	99.6%	285	277
Travel and subsistence	6,090	588	1,000	7,678	7,638	40	99.5%	7,957	7,685
Training and development	2,040	(707)	-	1,333	1,330	3	99.8%	384	372
Operating payments	651	(38)	-	613	608	5	99.2%	421	415
Venues and facilities	1,550	(115)	-	1,435	1,433	2	99.9%	1,917	1,862
Rental and hiring	337	(99)	-	238	236	2	99.2%	239	229
Interest and rent on land	10	1	-	11	10	1	90.9%	25	1
Interest (incl. interest on unitary payments (PPP)	10	1	-	11	10	1	90.9%	25	1
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	1,531	-	(160)	1,371	1,304	67	95.1%	946	399
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	313	-	-	313	246	67	78.6%	300	300
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies	313	-	-	313	246	67	78.6%	300	300
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pc)	-	-	-	-	-	-	-	-	-
Other transfers to public corporations	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pe)	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	1,218	-	(160)	1,058	1,058	-	100.0%	646	99
Social benefits	1,218	-	(160)	1,058	1,058	-	100.0%	646	99
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	3,000	-	-	3,000	2,758	242	91.9%	5,334	5,084
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	3,000	-	-	3,000	2,758	242	91.9%	5,334	5,084
Transport equipment	1,000	170	-	1,170	1,170	-	100.0%	2,800	2,752
Other machinery and equipment	2,000	(170)	-	1,830	1,588	242	86.8%	2,534	2,332
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payment for financial assets	300	(100)	-	200	180	20	90.0%	540	528
Total	169,279	-	(1,860)	167,419	166,890	529	99.7%	141,701	139,019

	2024/25							2023/24	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	12,376	-	-	12,376	12,371	5	100.0%	11,795	11,634
Compensation of employees	6,843	(186)	-	6,657	6,655	2	100.0%	6,522	6,501
Salaries and wages	5,603	432	-	6,035	6,032	3	100.0%	5,900	5,879
Social contributions	1,240	(618)	-	622	623	(1)	100.2%	622	622
Goods and services	5,533	186	-	5,719	5,716	3	99.9%	5,273	5,133
Administrative fees	471	21	-	492	491	1	99.8%	755	726
Advertising	-	-	-	-	-	-	-	-	-
Minor assets	-	-	-	-	-	-	-	-	-
Audit costs: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	139	(30)	-	109	109	-	100.0%	180	173
Communication (G&S)	507	(207)	-	300	300	-	100.0%	310	305
Computer services	-	-	-	-	-	-	-	-	-
Consultants: Business and advisory services	-	-	-	-	-	-	-	-	-
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Contractors	50	(50)	-	-	-	-	-	235	227
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including government motor transport)	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	505	(3)	-	502	502	-	100.0%	140	137
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medsas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	943	(184)	-	759	757	2	99.7%	645	642
Consumable: Stationery, printing and office supplies	55	(55)	-	-	-	-	-	28	21
Operating leases	-	-	-	-	-	-	-	67	67
Property payments	-	150	-	150	150	-	100.0%	96	95
Transport provided: Departmental activity	-	-	-	-	-	-	-	50	50
Travel and subsistence	2,418	586	-	3,004	3,004	-	100.0%	2,212	2,137
Training and development	-	-	-	-	-	-	-	-	-
Operating payments	237	(6)	-	231	231	-	100.0%	26	26
Venues and facilities	208	(36)	-	172	172	-	100.0%	529	527
Rental and hiring	-	-	-	-	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest (Incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies (non-business entities)	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pc)	-	-	-	-	-	-	-	-	-
Other transfers to public corporations	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pe)	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-
Social benefits	-	-	-	-	-	-	-	-	-
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	-	-	-	-	-	-	-	-	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	-	-	-	-	-	-	-	-	-
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payment for financial assets	-	-	-	-	-	-	-	-	-
Total	12,376	-	-	12,376	12,371	5	100.0%	11,795	11,634

Subprogramme: 12- CORPORATE SERVICES

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	152,072	100	(1,700)	150,472	150,277	195	99.9%	123,086	121,374
Compensation of employees	81,502	676	300	82,478	82,458	20	100.0%	76,623	76,034
Salaries and wages	74,168	(3,964)		70,204	70,199	5	100.0%	65,754	65,183
Social contributions	7,334	4,640	300	12,274	12,259	15	99.9%	10,869	10,851
Goods and services	70,560	(577)	(2,000)	67,983	67,809	174	99.7%	46,438	45,339
Administrative fees	2,320	(221)	(1,300)	799	759	40	95.0%	906	867
Advertising	1,357	530		1,887	1,883	4	99.8%	2,079	2,074
Minor assets	2	173		175	173	2	98.9%	50	41
Audit costs: External	7,780	555		8,335	8,334	1	100.0%	5,362	5,362
Bursaries: Employees	2,121		(1,700)	421	418	3	99.3%	1,312	1,307
Catering: Departmental activities	1,068	278		1,346	1,345	1	99.9%	1,772	1,343
Communication (G&S)	3,278	2,022		5,300	5,296	4	99.9%	2,886	2,875
Computer services	1,150	299		1,449	1,448	1	99.9%	1,657	1,656
Consultants: Business and advisory services	433	(216)		217	209	8	96.3%	203	198
Infrastructure and planning services	-			-	-	-	-	-	-
Laboratory services	-			-	-	-	-	-	-
Scientific and technological services	-			-	-	-	-	-	-
Legal services	100	(45)		55	53	2	96.4%	129	64
Contractors	545	138		683	654	29	95.8%	775	761
Agency and support / outsourced services	10	(10)		-	-	-	-	5,189	5,067
Entertainment	-			-	-	-	-	-	-
Fleet services (including government motor transport)	3,098	1,941		5,039	5,041	(2)	100.0%	3,997	3,997
Housing	-			-	-	-	-	-	-
Inventory: Clothing material and accessories	-			-	-	-	-	-	-
Inventory: Farming supplies	-			-	-	-	-	-	-
Inventory: Food and food supplies	-			-	-	-	-	-	-
Inventory: Fuel, oil and gas	-			-	-	-	-	-	-
Inventory: Learner and teacher support material	-			-	-	-	-	-	-
Inventory: Materials and supplies	-			-	-	-	-	203	202
Inventory: Medical supplies	-			-	-	-	-	-	-
Inventory: Medicine	-			-	-	-	-	-	-
Medsas inventory interface	-			-	-	-	-	-	-
Inventory: Other supplies	-			-	-	-	-	-	-
Consumable supplies	866	(65)		891	877	14	98.4%	3,351	3,292
Consumable: Stationery, printing and office supplies	969	(235)		734	726	8	98.9%	578	533
Operating leases	11,639	(905)		10,734	10,733	1	100.0%	2,208	2,207
Property payments	25,779	(4,017)		21,762	21,757	5	100.0%	5,395	5,393
Transport provided: Departmental activity	150	116		266	265	1	99.6%	235	227
Travel and subsistence	3,672	2	1,000	4,674	4,634	40	99.1%	5,745	5,548
Training and development	2,040	(707)		1,333	1,330	3	99.8%	384	372
Operating payments	414	(32)		382	377	5	98.7%	395	389
Venues and facilities	1,342	(79)		1,263	1,261	2	99.8%	1,388	1,335
Rental and hiring	337	(99)		238	236	2	99.2%	239	229
Interest and rent on land	10	1	-	11	10	1	90.9%	25	1
Interest (Incl. interest on unitary payments (PPP))	10	1		11	10	1	90.9%	25	1
Rent on land	-			-	-	-	-	-	-
Transfers and subsidies	1,531	-	(160)	1,371	1,304	67	95.1%	946	399
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	313	-	-	313	246	67	78.6%	300	300
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies (non-business entities)	313	-	-	313	246	67	78.6%	300	300
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pc)	-	-	-	-	-	-	-	-	-
Other transfers to public corporations	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pe)	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	1,218	-	(160)	1,058	1,058	-	100.0%	646	99
Social benefits	1,218	-	(160)	1,058	1,058	-	100.0%	646	99
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	3,000	-	-	3,000	2,758	242	91.9%	5,334	5,084
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	3,000	-	-	3,000	2,758	242	91.9%	5,334	5,084
Transport equipment	1,000	170	-	1,170	1,170	-	100.0%	2,800	2,752
Other machinery and equipment	2,000	(170)	-	1,830	1,588	242	86.8%	2,534	2,332
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payment for financial assets	300	(100)	-	200	180	20	90.0%	540	528
Total	156,903	-	(1,860)	155,043	154,519	524	99.7%	129,906	127,385

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. <u>MANAGEMENT</u>	3,257	20	(522)	2,755	2,749	6	99.8%	6,644	5,637
2. <u>ARTS AND CULTURE</u>	185,092	(857)	3,090	187,325	187,286	29	100.0%	191,514	190,383
3. <u>MUSEUM SERVICES</u>	13,299	923	10	14,232	14,222	10	99.9%	16,536	14,522
4. <u>LANGUAGE SERVICES</u>	11,941	140	40	12,121	12,119	2	100.0%	12,112	12,098
5. <u>HERITAGE SERVICES</u>	4,938	(226)	-	4,712	4,522	190	96.0%	5,500	4,322
TOTAL	218,527	-	2,618	221,145	220,908	237	99.9%	232,306	226,962
Economic classification									
Current payments	82,050	-	3,140	85,190	85,065	125	99.9%	83,836	81,275
Compensation of employees	34,489	(654)	90	33,925	33,906	19	99.9%	33,397	33,293
Salaries and wages	28,297	100	90	28,487	28,476	11	100.0%	27,870	27,806
Social contributions	6,192	(754)	-	5,438	5,430	8	99.9%	5,527	5,487
Goods and services	47,561	654	3,050	51,265	51,159	106	99.8%	50,335	47,882
Administrative fees	918	732	-	1,650	1,648	2	99.9%	3,643	3,533
Advertising	492	-	-	492	492	-	100.0%	228	227
Minor assets	-	-	-	-	-	-	-	24	7
Audit costs: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	4,113	24	-	4,137	4,134	3	99.9%	2,928	2,796
Communication (G&S)	1,037	(259)	-	778	776	2	99.7%	905	824
Computer services	-	-	-	-	-	-	-	-	-
Consultants: Business and advisory services	1,136	(357)	-	781	749	32	95.9%	1,292	1,092
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Contractors	26,034	279	1,335	27,648	27,599	49	99.8%	22,885	22,667
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including government motor transport)	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	278	56	-	334	332	2	99.4%	375	375
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	10	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medias inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	55	76	-	131	131	-	100.0%	200	55
Consumable supplies	372	51	422	845	845	-	100.0%	1,686	1,322
Consumable: Stationery, printing and office supplies	139	76	-	215	215	-	100.0%	731	573
Operating leases	-	-	-	-	-	-	-	-	-
Property payments	-	80	-	80	79	1	98.8%	226	212
Transport provided: Departmental activity	2,592	539	1,243	4,374	4,370	4	99.9%	3,200	3,080
Travel and subsistence	3,560	(321)	40	3,279	3,275	4	99.9%	5,483	4,988
Training and development	-	-	-	-	-	-	-	-	-
Operating payments	1,938	142	10	2,090	2,087	3	99.9%	2,197	2,094
Venues and facilities	2,612	(1,081)	-	1,531	1,530	1	99.9%	1,237	1,163
Rental and hiring	2,283	617	-	2,900	2,897	3	99.9%	3,085	2,974
Interest and rent on land	-	-	-	-	-	-	-	104	-
Interest (Incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	104	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	133,977	-	(522)	133,455	133,395	60	100.0%	144,970	142,734
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	128,377	-	-	128,377	128,377	-	100.0%	138,770	137,824
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies	128,377	-	-	128,377	128,377	-	100.0%	138,770	137,824
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pc)	-	-	-	-	-	-	-	-	-
Other transfers to public corporations	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pe)	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	4,618	-	-	4,618	4,558	60	98.7%	6,015	4,893
Households	982	-	(522)	460	460	-	100.0%	185	17
Social benefits	982	-	(522)	460	460	-	100.0%	185	17
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	2,500	-	-	2,500	2,448	52	97.9%	3,500	2,953
Buildings and other fixed structures	1,500	-	1,000	2,500	2,448	52	97.9%	1,671	1,671
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	1,500	-	1,000	2,500	2,448	52	97.9%	1,671	1,671
Machinery and equipment	-	-	-	-	-	-	-	-	-
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	-	-	-	-	-	-	-	-	-
Heritage assets	1,000	-	(1,000)	-	-	-	-	1,829	1,282
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payment for financial assets	-	-	-	-	-	-	-	-	-
Total	218,527	-	2,618	221,145	220,908	237	99.9%	232,306	226,962

Subprogramme 2-T: MANAGEMENT

	2024/25							2023/24	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	2,275	20	-	2,295	2,289	6	99.7%	5,054	4,850
Compensation of employees	1,904	80	-	1,984	1,979	5	99.7%	1,853	1,827
Salaries and wages	1,626	138	-	1,764	1,760	4	99.8%	1,681	1,674
Social contributions	278	(58)	-	220	219	1	99.5%	172	153
Goods and services	371	(60)	-	311	310	1	99.7%	3,097	3,023
Administrative fees	132	(4)	-	128	128	-	100.0%	189	177
Advertising	-	-	-	-	-	-	-	-	-
Minor assets	-	-	-	-	-	-	-	-	-
Audit costs: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	77	13	-	90	90	-	100.0%	41	41
Communication (G&S)	20	(12)	-	8	8	-	100.0%	15	13
Computer services	-	-	-	-	-	-	-	-	-
Consultants: Business and advisory services	-	-	-	-	-	-	-	-	-
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Contractors	-	-	-	-	-	-	-	-	-
Agency and support / outsourced services	-	-	-	-	-	-	-	1,486	1,468
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including government motor transport)	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medsas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	-	-	-	-	-	-	-	24	4
Consumable: Stationery, printing and office supplies	42	(22)	-	20	20	-	100.0%	95	94
Operating leases	-	-	-	-	-	-	-	-	-
Property payments	-	-	-	-	-	-	-	100	97
Transport provided: Departmental activity	-	-	-	-	-	-	-	30	29
Travel and subsistence	100	(35)	-	65	64	1	98.5%	97	85
Training and development	-	-	-	-	-	-	-	-	-
Operating payments	-	-	-	-	-	-	-	-	-
Venues and facilities	-	-	-	-	-	-	-	-	-
Rental and hiring	-	-	-	-	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	1,020	1,015
Interest (Incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	104	-
Rent on land	-	-	-	-	-	-	-	104	-
Transfers and subsidies	982	-	(522)	460	460	-	100.0%	1,590	787
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies (non-business entities)	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pc)	-	-	-	-	-	-	-	-	-
Other transfers to public corporations	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pe)	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	982	-	(522)	460	460	-	100.0%	1,405	770
Social benefits	982	-	(522)	460	460	-	100.0%	185	17
Other transfers to households	-	-	-	-	-	-	-	185	17
Payments for capital assets	-	-	-	-	-	-	-	-	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	-	-	-	-	-	-	-	-	-
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payment for financial assets	-	-	-	-	-	-	-	-	-
Total	3,257	20	(522)	2,755	2,749	6	99.8%	6,644	5,637

Subprogramme: 2.2: ARTS AND CULTURE

	2024/25							2023/24	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	60,331	(857)	3,090	62,564	62,535	29	100.0%	57,175	56,044
Compensation of employees	21,932	(470)	90	21,552	21,538	14	99.9%	21,283	21,269
Salaries and wages	17,595	448	90	18,133	18,126	7	100.0%	17,710	17,708
Social contributions	4,337	(918)		3,419	3,412	7	99.8%	3,573	3,561
Goods and services	38,399	(387)	3,000	41,012	40,997	15	100.0%	35,892	34,775
Administrative fees	600	767		1,367	1,367	-	100.0%	2,805	2,724
Advertising	492			492	492	-	100.0%	-	-
Minor assets	-			-	-	-	-	24	7
Audit costs: External	-			-	-	-	-	-	-
Bursaries: Employees	-			-	-	-	-	-	-
Catering: Departmental activities	2,751	(310)		2,441	2,439	2	99.9%	1,820	1,799
Communication (G&S)	621	(245)		376	374	2	99.5%	511	481
Computer services	-			-	-	-	-	-	-
Consultants: Business and advisory services	-			-	-	-	-	624	624
Infrastructure and planning services	-			-	-	-	-	-	-
Laboratory services	-			-	-	-	-	-	-
Scientific and technological services	-			-	-	-	-	-	-
Legal services	-			-	-	-	-	-	-
Contractors	25,062		1,335	26,397	26,394	3	100.0%	19,861	19,789
Agency and support / outsourced services	-			-	-	-	-	-	-
Entertainment	-			-	-	-	-	-	-
Fleet services (including government motor transport)	-			-	-	-	-	-	-
Housing	-			-	-	-	-	-	-
Inventory: Clothing material and accessories	263	62		325	323	2	99.4%	375	375
Inventory: Farming supplies	-			-	-	-	-	-	-
Inventory: Food and food supplies	-			-	-	-	-	-	-
Inventory: Fuel, oil and gas	-			-	-	-	-	-	-
Inventory: Learner and teacher support material	-			-	-	-	-	-	-
Inventory: Materials and supplies	-			-	-	-	-	-	-
Inventory: Medical supplies	-			-	-	-	-	-	-
Inventory: Medicine	-			-	-	-	-	-	-
Medsas inventory interface	-			-	-	-	-	-	-
Inventory: Other supplies	55	76		131	131	-	100.0%	200	55
Consumable supplies	296	8	422	726	726	-	100.0%	1,141	1,119
Consumable: Stationery, printing and office supplies	97	98		195	195	-	100.0%	626	479
Operating leases	-			-	-	-	-	-	-
Property payments	-	80		80	79	1	98.8%	126	115
Transport provided: Departmental activity	1,762		1,243	3,005	3,003	2	99.9%	1,767	1,691
Travel and subsistence	2,179	37		2,216	2,216	-	100.0%	3,417	3,103
Training and development	-			-	-	-	-	-	-
Operating payments	45	193		238	238	-	100.0%	697	600
Venues and facilities	2,501	(1,167)		1,334	1,333	1	99.9%	715	652
Rental and hiring	1,675	14		1,689	1,687	2	99.9%	1,183	1,162
Interest and rent on land	-			-	-	-	-	-	-
Interest (Incl. interest on unitary payments (PPP))	-			-	-	-	-	-	-
Rent on land	-			-	-	-	-	-	-
Transfers and subsidies	124,761	-	-	124,761	124,761	-	100.0%	134,339	134,339
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	123,547	-	-	123,547	123,547	-	100.0%	133,177	133,177
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies (non-business entities)	123,547	-	-	123,547	123,547	-	100.0%	133,177	133,177
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pc)	-	-	-	-	-	-	-	-	-
Other transfers to public corporations	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pe)	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	1,214	-	-	1,214	1,214	-	100.0%	1,162	1,162
Households	-	-	-	-	-	-	-	-	-
Social benefits	-	-	-	-	-	-	-	-	-
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	-	-	-	-	-	-	-	-	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	-	-	-	-	-	-	-	-	-
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payment for financial assets	-	-	-	-	-	-	-	-	-
Total	185,092	(857)	3,090	187,325	187,296	29	100.0%	191,514	190,363

Subprogramme 2.3: MUSEUM 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
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	8,374	923	10	9,307	9,297	10	99.9%	10,412	9,831
Compensation of employees	3,761	(212)	-	3,549	3,549	-	100.0%	3,892	3,834
Salaries and wages	2,976	(36)	-	2,940	2,940	-	100.0%	3,217	3,165
Social contributions	785	(176)	-	609	609	-	100.0%	675	669
Goods and services	4,613	1,135	10	5,758	5,748	10	99.8%	6,520	5,997
Administrative fees	146	(12)	-	134	132	2	98.5%	415	400
Advertising	-	-	-	-	-	-	-	-	-
Minor assets	-	-	-	-	-	-	-	-	-
Audit costs: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	685	208	-	893	893	-	100.0%	802	749
Communication (G&S)	376	(5)	-	371	371	-	100.0%	321	273
Computer services	-	-	-	-	-	-	-	-	-
Consultants: Business and advisory services	-	-	-	-	-	-	-	-	-
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Contractors	972	218	-	1,190	1,189	1	99.9%	1,185	1,080
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including government motor transport)	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	15	(6)	-	9	9	-	100.0%	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	10	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medsas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	31	43	-	74	74	-	100.0%	259	132
Consumable: Stationery, printing and office supplies	-	-	-	-	-	-	-	10	-
Operating leases	-	-	-	-	-	-	-	-	-
Property payments	-	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	700	515	-	1,215	1,214	1	99.9%	1,177	1,177
Travel and subsistence	889	(413)	-	476	474	2	99.6%	1,062	918
Training and development	-	-	-	-	-	-	-	-	-
Operating payments	150	-	10	160	157	3	98.1%	215	214
Venues and facilities	41	4	-	45	45	-	100.0%	273	273
Rental and hiring	608	583	-	1,191	1,190	1	99.9%	791	781
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest (Incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	4,925	-	-	4,925	4,925	-	100.0%	6,124	4,691
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	3,821	-	-	3,821	3,821	-	100.0%	4,170	3,224
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies (non-business entities)	3,821	-	-	3,821	3,821	-	100.0%	4,170	3,224
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pc)	-	-	-	-	-	-	-	-	-
Other transfers to public corporations	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pe)	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	1,104	-	-	1,104	1,104	-	100.0%	1,954	1,467
Households	-	-	-	-	-	-	-	-	-
Social benefits	-	-	-	-	-	-	-	-	-
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	-	-	-	-	-	-	-	-	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	-	-	-	-	-	-	-	-	-
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payment for financial assets	-	-	-	-	-	-	-	-	-
Total	13,299	923	10	14,232	14,222	10	99.9%	16,536	14,522

Subprogramme: 2.4: LANGUAGE 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
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	9,932	140	40	10,112	10,110	2	100.0%	9,195	9,181
Compensation of employees	6,892	(52)	-	6,840	6,840	-	100.0%	6,369	6,363
Salaries and wages	6,100	(450)	-	5,650	5,650	-	100.0%	5,262	5,259
Social contributions	792	398	-	1,190	1,190	-	100.0%	1,107	1,104
Goods and services	3,040	192	40	3,272	3,270	2	99.9%	2,826	2,818
Administrative fees	40	(19)	-	21	21	-	100.0%	94	94
Advertising	-	-	-	-	-	-	-	58	58
Minor assets	-	-	-	-	-	-	-	-	-
Audit costs: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	600	63	-	663	663	-	100.0%	205	204
Communication (G&S)	20	3	-	23	23	-	100.0%	58	57
Computer services	-	-	-	-	-	-	-	-	-
Consultants: Business and advisory services	-	-	-	-	-	-	-	68	68
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Contractors	-	-	-	-	-	-	-	23	23
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including government motor transport)	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medsas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	45	-	-	45	45	-	100.0%	67	67
Consumable: Stationery, printing and office supplies	-	-	-	-	-	-	-	-	-
Operating leases	-	-	-	-	-	-	-	-	-
Property payments	-	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	130	24	-	154	153	1	99.4%	171	171
Travel and subsistence	392	90	40	522	521	1	99.8%	672	668
Training and development	-	-	-	-	-	-	-	-	-
Operating payments	1,743	(51)	-	1,692	1,692	-	100.0%	1,160	1,159
Venues and facilities	70	82	-	152	152	-	100.0%	239	238
Rental and hiring	-	-	-	-	-	-	-	11	11
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest (Incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	2,009	-	-	2,009	2,009	-	100.0%	2,917	2,917
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	1,009	-	-	1,009	1,009	-	100.0%	1,423	1,423
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies (non-business entities)	1,009	-	-	1,009	1,009	-	100.0%	1,423	1,423
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pc)	-	-	-	-	-	-	-	-	-
Other transfers to public corporations	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pe)	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	1,000	-	-	1,000	1,000	-	100.0%	1,494	1,494
Households	-	-	-	-	-	-	-	-	-
Social benefits	-	-	-	-	-	-	-	-	-
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	-	-	-	-	-	-	-	-	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	-	-	-	-	-	-	-	-	-
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payment for financial assets	-	-	-	-	-	-	-	-	-
Total	11,941	140	40	12,121	12,119	2	100.0%	12,112	12,098

Subprogramme: 2.5: HERITAGE 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
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	1,138	(226)	-	912	834	78	91.4%	2,000	1,369
Compensation of employees	-	-	-	-	-	-	-	-	-
Salaries and wages	-	-	-	-	-	-	-	-	-
Social contributions	-	-	-	-	-	-	-	-	-
Goods and services	1,138	(226)	-	912	834	78	91.4%	2,000	1,369
Administrative fees	-	-	-	-	-	-	-	140	138
Advertising	-	-	-	-	-	-	-	170	169
Minor assets	-	-	-	-	-	-	-	-	-
Audit costs: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	-	50	-	50	49	1	98.0%	60	3
Communication (G&S)	-	-	-	-	-	-	-	-	-
Computer services	-	-	-	-	-	-	-	-	-
Consultants: Business and advisory services	1,138	(357)	-	781	749	32	95.9%	600	400
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Contractors	-	61	-	61	16	45	26.2%	330	307
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including government motor transport)	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medsas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	-	-	-	-	-	-	-	195	-
Consumable: Stationery, printing and office supplies	-	-	-	-	-	-	-	-	-
Operating leases	-	-	-	-	-	-	-	-	-
Property payments	-	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	-	-	-	-	-	-	-	55	12
Travel and subsistence	-	-	-	-	-	-	-	235	214
Training and development	-	-	-	-	-	-	-	-	-
Operating payments	-	-	-	-	-	-	-	125	121
Venues and facilities	-	-	-	-	-	-	-	10	-
Rental and hiring	-	20	-	20	20	-	100.0%	80	5
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest (Incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	1,300	-	-	1,300	1,240	60	95.4%	-	-
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies (non-business entities)	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pc)	-	-	-	-	-	-	-	-	-
Other transfers to public corporations	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pe)	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	1,300	-	-	1,300	1,240	60	95.4%	-	-
Households	-	-	-	-	-	-	-	-	-
Social benefits	-	-	-	-	-	-	-	-	-
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	2,500	-	-	2,500	2,448	52	97.9%	3,500	2,953
Buildings and other fixed structures	1,500	-	1,000	2,500	2,448	52	97.9%	1,671	1,671
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	1,500	-	1,000	2,500	2,448	52	97.9%	1,671	1,671
Machinery and equipment	-	-	-	-	-	-	-	-	-
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	-	-	-	-	-	-	-	-	-
Heritage assets	1,000	-	(1,000)	-	-	-	-	1,829	1,282
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payment for financial assets	-	-	-	-	-	-	-	-	-
Total	4,938	(226)	-	4,712	4,522	190	96.0%	5,500	4,322

Programme 3: LIBRARY AND ARCHIVE 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. <u>MANAGEMENT</u>	5,299	30	(574)	4,755	4,748	7	99.9%	6,371	5,951
2. <u>LIBRARY SERVICES</u>	206,569	(240)	(481)	205,868	196,415	9,453	95.4%	185,436	164,538
3. <u>ARCHIVES</u>	9,427	210	(600)	9,037	9,033	4	100.0%	8,120	8,387
TOTAL	221,295	-	(1,635)	219,660	210,196	9,464	95.7%	200,927	178,876
Economic classification									
Current payments	166,423	-	(1,020)	165,403	164,829	574	99.7%	137,777	131,866
Compensation of employees	98,479	240	(120)	98,599	98,242	357	99.6%	93,503	91,766
Salaries and wages	92,269	388	441	93,098	92,771	327	99.6%	87,580	86,533
Social contributions	6,210	(148)	(561)	5,501	5,471	30	99.5%	5,923	5,233
Goods and services	67,944	(240)	(900)	66,804	66,587	217	99.7%	44,274	40,100
Administrative fees	673	10	(8)	675	641	34	95.0%	328	279
Advertising	3,606	(2,415)	240	1,431	1,414	17	98.8%	745	694
Minor assets	370	(370)	-	-	-	-	-	9	-
Audit costs: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	100	(99)	-	1	-	1	-	-	-
Catering: Departmental activities	2,679	(8)	(67)	2,604	2,602	2	99.9%	1,538	1,270
Communication (G&S)	1,005	84	(8)	1,081	1,075	6	99.4%	356	229
Computer services	1,850	883	-	2,733	2,732	1	100.0%	2,226	2,221
Consultants: Business and advisory services	-	-	-	-	-	-	-	-	-
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Contractors	2,285	(1,367)	10	928	920	8	99.1%	333	208
Agency and support / outsourced services	160	(160)	-	-	-	-	-	1,425	1,425
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including government motor transport)	-	-	-	-	-	-	-	32	32
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	168	-	40	208	205	3	98.6%	80	74
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medsas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	20,017	(5,650)	-	14,367	14,365	2	100.0%	13,594	11,644
Consumable supplies	1,903	(140)	12	1,775	1,755	20	98.9%	1,094	758
Consumable: Stationery, printing and office supplies	1,018	245	(6)	1,257	1,242	15	98.8%	414	329
Operating leases	1,144	72	-	1,216	1,215	1	99.9%	1,014	967
Property payments	20,324	9,358	(255)	29,427	29,411	16	99.9%	16,175	15,597
Transport provided: Departmental activity	1,544	(7)	(33)	1,504	1,502	2	99.9%	254	197
Travel and subsistence	4,201	590	(213)	4,578	4,498	80	98.3%	3,203	2,890
Training and development	100	(95)	-	5	4	1	80.0%	285	255
Operating payments	238	159	(3)	394	391	3	99.2%	129	127
Venues and facilities	2,898	(1,399)	(571)	928	926	2	99.8%	771	689
Rental and hiring	1,661	69	(38)	1,692	1,689	3	99.8%	269	215
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest (Incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	22,160	-	(615)	21,545	21,545	-	100.0%	19,424	18,996
Provinces and municipalities	19,659	-	-	19,659	19,659	-	100.0%	17,170	16,897
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	19,659	-	-	19,659	19,659	-	100.0%	17,170	16,897
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	19,659	-	-	19,659	19,659	-	100.0%	17,170	16,897
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pc)	-	-	-	-	-	-	-	-	-
Other transfers to public corporations	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pe)	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	1,400	-	-	1,400	1,400	-	100.0%	1,200	1,200
Households	1,101	-	(615)	486	486	-	100.0%	1,054	899
Social benefits	1,101	-	(615)	486	486	-	100.0%	1,054	899
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	32,712	-	-	32,712	23,822	8,890	72.8%	43,726	28,014
Buildings and other fixed structures	29,712	-	-	29,712	20,989	8,723	70.6%	39,364	23,742
Buildings	29,712	-	-	29,712	20,989	8,723	70.6%	39,364	23,742
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	3,000	-	-	3,000	2,833	167	94.4%	4,362	4,272
Transport equipment	3,000	-	-	3,000	2,833	167	94.4%	2,530	2,509
Other machinery and equipment	-	-	-	-	-	-	-	1,832	1,763
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payment for financial assets	-	-	-	-	-	-	-	-	-
Total	221,295	-	(1,635)	219,660	210,196	9,464	95.7%	200,927	178,876

Subprogramme 3.1: MANAGEMENT

	2024/25							2023/24	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	4,453	30	-	4,483	4,476	7	99.8%	5,456	5,137
Compensation of employees	3,348	30	-	3,378	3,374	4	99.9%	3,682	3,546
Salaries and wages	2,611	162	-	2,773	2,770	3	99.9%	3,055	2,938
Social contributions	737	(132)	-	605	604	1	99.8%	627	608
Goods and services	1,105	-	-	1,105	1,102	3	99.7%	1,774	1,591
Administrative fees	-	-	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-	-	-
Minor assets	-	-	-	-	-	-	-	-	-
Audit costs: External	-	-	-	-	-	-	-	9	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	-	55	-	55	54	1	98.2%	16	13
Communication (G&S)	20	(2)	-	18	17	1	94.4%	19	18
Computer services	-	-	-	-	-	-	-	-	-
Consultants: Business and advisory services	-	-	-	-	-	-	-	-	-
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Contractors	-	45	-	45	45	-	100.0%	91	65
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including government motor transport)	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medsas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	80	(77)	-	3	2	1	66.7%	130	115
Consumable: Stationery, printing and office supplies	250	(172)	-	78	78	-	100.0%	16	-
Operating leases	-	-	-	-	-	-	-	508	489
Property payments	-	165	-	165	166	(1)	100.6%	596	584
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	505	(140)	-	365	365	-	100.0%	344	319
Training and development	-	-	-	-	-	-	-	16	-
Operating payments	-	78	-	78	78	-	100.0%	28	27
Venues and facilities	-	48	-	48	48	-	100.0%	1	1
Rental and hiring	250	-	-	250	249	1	99.6%	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest (Incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	846	-	(574)	272	272	-	100.0%	810	709
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies (non-business entities)	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pc)	-	-	-	-	-	-	-	-	-
Other transfers to public corporations	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pe)	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	846	-	(574)	272	272	-	100.0%	810	709
Social benefits	846	-	(574)	272	272	-	100.0%	810	709
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	-	-	-	-	-	-	-	105	105
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	-	-	-	-	-	-	-	105	105
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	-	-	-	-	-	-	-	105	105
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payment for financial assets	-	-	-	-	-	-	-	-	-
Total	5,299	30	(574)	4,755	4,748	7	99.9%	6,371	5,951

Subprogramme: 3.2- LIBRARY 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
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	152,543	(240)	(420)	151,883	151,320	563	99.6%	123,358	118,481
Compensation of employees	88,684	-	(120)	88,564	88,212	352	99.6%	83,430	81,858
Salaries and wages	84,248	-	441	84,689	84,365	324	99.6%	79,120	78,215
Social contributions	4,436	-	(561)	3,875	3,847	28	99.3%	4,310	3,643
Goods and services	63,859	(240)	(300)	63,319	63,108	211	99.7%	39,928	36,623
Administrative fees	647	10	-	657	624	33	95.0%	220	210
Advertising	3,512	(2,415)	-	1,097	1,080	17	98.5%	704	694
Minor assets	370	(370)	-	-	-	-	-	-	-
Audit costs: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	100	(99)	-	1	-	1	-	-	-
Catering: Departmental activities	2,318	(63)	-	2,255	2,255	-	100.0%	1,104	1,018
Communication (G&S)	950	86	-	1,036	1,031	5	99.5%	249	171
Computer services	1,850	883	-	2,733	2,732	1	100.0%	2,226	2,221
Consultants: Business and advisory services	-	-	-	-	-	-	-	-	-
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Contractors	2,234	(1,412)	-	822	814	8	99.0%	114	50
Agency and support / outsourced services	160	(160)	-	-	-	-	-	1,425	1,425
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including government motor transport)	-	-	-	-	-	-	-	32	32
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	168	-	-	168	165	3	98.2%	80	74
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medsas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	20,017	(5,650)	-	14,367	14,365	2	100.0%	13,594	11,644
Consumable supplies	1,823	(63)	-	1,760	1,741	19	98.9%	628	410
Consumable: Stationery, printing and office supplies	680	417	-	1,097	1,083	14	98.7%	293	230
Operating leases	1,144	72	-	1,216	1,215	1	99.9%	378	377
Property payments	19,324	9,193	-	28,517	28,501	16	99.9%	14,787	14,280
Transport provided: Departmental activity	1,454	(7)	-	1,447	1,445	2	99.9%	220	174
Travel and subsistence	3,001	730	-	3,731	3,648	83	97.8%	2,588	2,427
Training and development	100	(95)	-	5	4	1	80.0%	258	255
Operating payments	230	81	-	311	309	2	99.4%	48	48
Venues and facilities	2,610	(1,447)	(300)	863	861	2	99.8%	726	668
Rental and hiring	1,167	69	-	1,236	1,235	1	99.9%	254	215
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest (Incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	21,314	-	(41)	21,273	21,273	-	100.0%	18,614	18,287
Provinces and municipalities	19,659	-	-	19,659	19,659	-	100.0%	17,170	16,897
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	19,659	-	-	19,659	19,659	-	100.0%	17,170	16,897
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	19,659	-	-	19,659	19,659	-	100.0%	17,170	16,897
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies (non-business entities)	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pc)	-	-	-	-	-	-	-	-	-
Other transfers to public corporations	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pe)	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	1,400	-	-	1,400	1,400	-	100.0%	1,200	1,200
Households	255	-	(41)	214	214	-	100.0%	244	190
Social benefits	255	-	(41)	214	214	-	100.0%	244	190
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	32,712	-	-	32,712	23,822	8,890	72.8%	43,464	27,770
Buildings and other fixed structures	29,712	-	-	29,712	20,989	8,723	70.6%	39,364	23,742
Buildings	29,712	-	-	29,712	20,989	8,723	70.6%	39,364	23,742
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	3,000	-	-	3,000	2,833	167	94.4%	4,100	4,028
Transport equipment	3,000	-	-	3,000	2,833	167	94.4%	2,530	2,509
Other machinery and equipment	-	-	-	-	-	-	-	1,570	1,519
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payment for financial assets	-	-	-	-	-	-	-	-	-
Total	206,669	(240)	(461)	205,868	196,415	9,453	95.4%	185,436	164,538

	2024/25							2023/24	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	9,427	210	(600)	9,037	9,033	4	100.0%	8,963	8,248
Compensation of employees	6,447	210	-	6,657	6,656	1	100.0%	6,391	6,362
Salaries and wages	5,410	228	-	5,636	5,636	-	100.0%	5,405	5,380
Social contributions	1,037	(16)	-	1,021	1,020	1	99.9%	986	982
Goods and services	2,980	-	(600)	2,380	2,377	3	99.9%	2,572	1,886
Administrative fees	26	-	(8)	18	17	1	94.4%	108	69
Advertising	94	-	240	334	334	-	100.0%	41	-
Minor assets	-	-	-	-	-	-	-	-	-
Audit costs: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	361	-	(67)	294	293	1	99.7%	418	239
Communication (G&S)	35	-	(8)	27	27	-	100.0%	88	40
Computer services	-	-	-	-	-	-	-	-	-
Consultants: Business and advisory services	-	-	-	-	-	-	-	-	-
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Contractors	51	-	10	61	61	-	100.0%	128	93
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including government motor transport)	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	-	40	40	40	-	100.0%	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medias inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	-	-	12	12	12	-	100.0%	336	233
Consumable: Stationery, printing and office supplies	88	-	(6)	82	81	1	98.8%	105	99
Operating leases	-	-	-	-	-	-	-	128	121
Property payments	1,000	-	(255)	745	744	1	99.9%	792	753
Transport provided: Departmental activity	90	-	(33)	57	57	-	100.0%	34	23
Travel and subsistence	695	-	(213)	482	485	(3)	100.6%	271	144
Training and development	-	-	-	-	-	-	-	11	-
Operating payments	8	-	(3)	5	4	1	80.0%	53	52
Venues and facilities	288	-	(271)	17	17	-	100.0%	44	20
Rental and hiring	244	-	(38)	206	205	1	99.5%	15	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest (Incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies (non-business entities)	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pc)	-	-	-	-	-	-	-	-	-
Other transfers to public corporations	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pe)	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-
Social benefits	-	-	-	-	-	-	-	-	-
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	-	-	-	-	-	-	-	157	139
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	-	-	-	-	-	-	-	157	139
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	-	-	-	-	-	-	-	157	139
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payment for financial assets	-	-	-	-	-	-	-	-	-
Total	9,427	210	(600)	9,037	9,033	4	100.0%	9,120	8,387

Programme 4: SPORTS 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. SPORTS	89,619	(21)	(370)	89,228	88,717	511	99.4%	94,401	93,022
2. SCHOOL SPORT	50,978	-	-	50,978	50,633	345	99.3%	45,028	44,513
3. RECREATION	23,761	(251)	1,247	24,757	24,714	43	99.8%	28,108	26,432
4. MANAGEMENT	1,866	272	-	2,138	2,136	2	99.9%	21,778	21,743
TOTAL	166,224	-	877	167,101	166,200	901	99.5%	189,315	185,710
Economic classification									
Current payments	135,200	(2,128)	(420)	132,652	132,033	619	99.5%	147,531	146,463
Compensation of employees	82,394	(3,540)	(320)	78,534	78,170	364	99.5%	75,115	74,822
Salaries and wages	67,603	(2,358)	(50)	65,195	64,835	360	99.4%	62,481	62,337
Social contributions	14,791	(1,182)	(270)	13,339	13,335	4	100.0%	12,634	12,485
Goods and services	52,806	1,412	(100)	54,118	53,863	255	99.5%	72,392	71,641
Administrative fees	841	15	-	856	846	10	98.8%	1,669	1,670
Advertising	610	(8)	-	602	602	-	100.0%	1,377	1,376
Minor assets	-	-	-	-	-	-	-	-	-
Audit costs: External	-	-	-	-	-	-	-	451	451
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	6,852	(716)	-	6,136	6,135	1	100.0%	7,901	7,716
Communication (G&S)	690	223	-	913	876	37	95.9%	1,904	1,891
Computer services	-	-	-	-	-	-	-	-	-
Consultants: Business and advisory services	130	188	-	318	318	-	100.0%	-	-
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Contractors	717	1,851	-	2,568	2,566	2	99.9%	3,653	3,620
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including government motor transport)	-	434	-	434	434	-	100.0%	240	255
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	385	(2)	-	383	383	-	100.0%	231	230
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	9,999	516	-	10,515	10,511	4	100.0%	6,863	6,850
Inventory: Medical supplies	800	(800)	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medias inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	2,528	(970)	-	1,558	1,551	7	99.6%	1,563	1,556
Consumable: Stationery, printing and office supplies	212	(40)	-	172	172	-	100.0%	342	340
Operating leases	-	-	-	-	-	-	-	7,495	7,478
Property payments	3,412	(486)	-	2,926	2,921	5	99.8%	13,049	12,830
Transport provided: Departmental activity	10,033	(803)	(100)	9,130	9,127	3	100.0%	11,600	11,484
Travel and subsistence	14,021	1,149	-	15,170	14,988	182	98.8%	12,298	12,215
Training and development	620	(303)	-	317	317	-	100.0%	-	-
Operating payments	151	85	-	236	236	-	100.0%	251	255
Venues and facilities	441	1,037	-	1,478	1,474	4	99.7%	926	923
Rental and hiring	364	42	-	406	406	-	100.0%	549	501
Interest and rent on land	-	-	-	-	-	-	-	24	-
Interest (Incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	24	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	29,124	2,128	1,297	32,549	32,516	33	99.9%	34,884	32,847
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	14,741	854	1,297	16,892	16,862	30	99.8%	17,213	15,896
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies	14,741	854	1,297	16,892	16,862	30	99.8%	17,213	15,896
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pc)	-	-	-	-	-	-	-	-	-
Other transfers to public corporations	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pe)	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	13,013	1,400	-	14,413	14,413	-	100.0%	16,710	16,410
Households	1,370	(126)	-	1,244	1,241	3	99.8%	961	541
Social benefits	1,370	(126)	-	1,244	1,241	3	99.8%	961	541
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	1,900	-	-	1,900	1,651	249	86.9%	6,900	6,400
Buildings and other fixed structures	1,900	-	-	1,900	1,651	249	86.9%	6,900	6,400
Buildings	1,900	-	-	1,900	1,651	249	86.9%	-	-
Other fixed structures	-	-	-	-	-	-	-	6,900	6,400
Machinery and equipment	-	-	-	-	-	-	-	-	-
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payment for financial assets	-	-	-	-	-	-	-	-	-
Total	166,224	-	877	167,101	166,200	901	99.5%	189,315	185,710

Subprogramme: 4.1: SPORTS

	2024/25							2023/24	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	80,915	30	(370)	80,575	80,314	261	99.7%	76,618	76,402
Compensation of employees	69,486	(930)	(270)	68,286	68,262	24	100.0%	65,541	65,397
Salaries and wages	56,675	(930)	(50)	55,695	55,675	20	100.0%	53,828	53,777
Social contributions	12,811	-	(220)	12,591	12,587	4	100.0%	11,713	11,620
Goods and services	11,429	960	(100)	12,289	12,052	237	98.1%	11,077	11,005
Administrative fees	-	96	-	96	86	10	88.6%	25	19
Advertising	-	-	-	-	-	-	-	-	-
Minor assets	-	-	-	-	-	-	-	-	-
Audit costs: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	228	72	-	300	299	1	99.7%	363	353
Communication (G&S)	375	317	-	692	655	37	94.7%	432	421
Computer services	-	-	-	-	-	-	-	-	-
Consultants: Business and advisory services	130	186	-	318	318	-	100.0%	-	-
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Contractors	100	772	-	872	870	2	99.8%	1,209	1,203
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including government motor transport)	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	285	-	-	285	285	-	100.0%	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	40	-	40	36	4	90.0%	55	54
Inventory: Medical supplies	800	(800)	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medsas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	1,567	(664)	-	903	899	4	99.6%	909	907
Consumable: Stationery, printing and office supplies	95	(14)	-	81	81	-	100.0%	193	192
Operating leases	-	-	-	-	-	-	-	-	-
Property payments	1,829	146	-	1,875	1,970	5	99.7%	2,976	2,966
Transport provided: Departmental activity	800	(302)	(100)	398	397	1	99.7%	428	428
Travel and subsistence	5,220	(25)	-	5,195	5,024	171	96.7%	4,360	4,342
Training and development	-	-	-	-	-	-	-	-	-
Operating payments	-	98	-	98	98	-	100.0%	48	48
Venues and facilities	-	1,036	-	1,036	1,034	2	99.8%	56	55
Rental and hiring	-	-	-	-	-	-	-	23	17
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest (incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	6,804	(51)	-	6,753	6,752	1	100.0%	10,883	10,220
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	350	350
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies (non-business entities)	-	-	-	-	-	-	-	350	350
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pc)	-	-	-	-	-	-	-	-	-
Other transfers to public corporations	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pe)	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	5,859	-	-	5,859	5,859	-	100.0%	9,629	9,329
Households	945	(51)	-	894	893	1	99.9%	904	541
Social benefits	945	(51)	-	894	893	1	99.9%	904	541
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	1,900	-	-	1,900	1,651	249	86.9%	6,900	6,400
Buildings and other fixed structures	1,900	-	-	1,900	1,651	249	86.9%	6,900	6,400
Buildings	1,900	-	-	1,900	1,651	249	86.9%	-	-
Other fixed structures	-	-	-	-	-	-	-	6,900	6,400
Machinery and equipment	-	-	-	-	-	-	-	-	-
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payment for financial assets	-	-	-	-	-	-	-	-	-
Total	89,619	(21)	(370)	89,228	88,717	511	99.4%	94,401	93,022

Subprogramme: 4.2: SCHOOL SPORT

	2024/25							2023/24	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	45,070	(1,100)	-	43,970	43,625	345	99.2%	39,605	39,090
Compensation of employees	7,682	(2,200)	-	5,482	5,144	338	93.8%	5,141	5,073
Salaries and wages	7,632	(2,201)	-	5,431	5,093	338	93.8%	5,091	5,023
Social contributions	50	1	-	51	51	-	100.0%	50	50
Goods and services	37,388	1,100	-	38,488	38,481	7	100.0%	34,464	34,017
Administrative fees	691	(18)	-	673	673	-	100.0%	1,297	1,274
Advertising	610	(8)	-	602	602	-	100.0%	1,277	1,276
Minor assets	-	-	-	-	-	-	-	-	-
Audit costs: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	6,218	(796)	-	5,422	5,422	-	100.0%	6,355	6,180
Communication (G&S)	115	(50)	-	65	65	-	100.0%	-	-
Computer services	-	-	-	-	-	-	-	-	-
Consultants: Business and advisory services	-	-	-	-	-	-	-	-	-
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Contractors	617	1,079	-	1,696	1,696	-	100.0%	1,488	1,484
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including government motor transport)	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	-	-	-	-	-	-	231	230
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	9,999	469	-	10,468	10,468	-	100.0%	6,808	6,796
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medsas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	562	(127)	-	435	434	1	99.8%	47	42
Consumable: Stationery, printing and office supplies	7	-	-	7	7	-	100.0%	60	60
Operating leases	-	-	-	-	-	-	-	-	-
Property payments	-	-	-	-	-	-	-	60	57
Transport provided: Departmental activity	9,173	(504)	-	8,669	8,667	2	100.0%	9,726	9,610
Travel and subsistence	8,090	1,245	-	9,335	9,333	2	100.0%	6,080	6,018
Training and development	500	(263)	-	237	237	-	100.0%	-	-
Operating payments	151	(13)	-	138	138	-	100.0%	97	96
Venues and facilities	441	(11)	-	430	428	2	99.5%	442	440
Rental and hiring	214	97	-	311	311	-	100.0%	496	454
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest (incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	5,908	1,100	-	7,008	7,008	-	100.0%	5,423	5,423
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	300	(300)	-	-	-	-	-	-	-
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies (non-business entities)	300	(300)	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pc)	-	-	-	-	-	-	-	-	-
Other transfers to public corporations	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pe)	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	5,608	1,400	-	7,008	7,008	-	100.0%	5,423	5,423
Households	-	-	-	-	-	-	-	-	-
Social benefits	-	-	-	-	-	-	-	-	-
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	-	-	-	-	-	-	-	-	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	-	-	-	-	-	-	-	-	-
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payment for financial assets	-	-	-	-	-	-	-	-	-
Total	50,978	-	-	50,978	50,633	345	99.3%	45,028	44,513

Subprogramme: 4.3- 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
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	7,349	(1,330)	(50)	5,969	5,958	11	99.8%	9,530	9,228
Compensation of employees	4,124	(830)	(50)	3,244	3,243	1	100.0%	3,634	3,587
Salaries and wages	2,387	405	-	2,792	2,791	1	100.0%	2,947	2,938
Social contributions	1,737	(1,235)	(50)	452	452	-	100.0%	687	649
Goods and services	3,225	(500)	-	2,725	2,715	10	99.6%	5,872	5,641
Administrative fees	50	(42)	-	8	8	-	100.0%	268	268
Advertising	-	-	-	-	-	-	-	-	-
Minor assets	-	-	-	-	-	-	-	-	-
Audit costs: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	306	27	-	333	333	-	100.0%	287	287
Communication (G&S)	150	(12)	-	138	138	-	100.0%	28	27
Computer services	-	-	-	-	-	-	-	-	-
Consultants: Business and advisory services	-	-	-	-	-	-	-	-	-
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Contractors	-	-	-	-	-	-	-	471	449
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including government motor transport)	-	434	-	434	434	-	100.0%	240	257
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	100	(2)	-	98	98	-	100.0%	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medcas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	294	(79)	-	215	214	1	99.5%	39	39
Consumable: Stationery, printing and office supplies	60	(16)	-	44	44	-	100.0%	49	48
Operating leases	-	-	-	-	-	-	-	1,415	1,399
Property payments	1,583	(632)	-	951	951	-	100.0%	1,319	1,114
Transport provided: Departmental activity	60	3	-	63	63	-	100.0%	478	478
Travel and subsistence	352	(86)	-	266	257	9	96.6%	1,174	1,171
Training and development	120	(40)	-	80	80	-	100.0%	-	-
Operating payments	-	-	-	-	-	-	-	30	30
Venues and facilities	-	-	-	-	-	-	-	44	44
Rental and hiring	150	(55)	-	95	95	-	100.0%	30	30
Interest and rent on land	-	-	-	-	-	-	-	24	-
Interest (Incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	24	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	16,412	1,079	1,297	18,788	18,756	32	99.8%	18,578	17,204
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	14,441	1,154	1,297	16,892	16,862	30	99.8%	16,863	15,546
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies (non-business entities)	14,441	1,154	1,297	16,892	16,862	30	99.8%	16,863	15,546
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pc)	-	-	-	-	-	-	-	-	-
Other transfers to public corporations	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pe)	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	1,546	-	-	1,546	1,546	-	100.0%	1,658	1,658
Households	425	(75)	-	350	348	2	99.4%	57	-
Social benefits	425	(75)	-	350	348	2	99.4%	57	-
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	-	-	-	-	-	-	-	-	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	-	-	-	-	-	-	-	-	-
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payment for financial assets	-	-	-	-	-	-	-	-	-
Total	23,761	(251)	1,247	24,757	24,714	43	99.8%	28,108	26,432

Subprogramme: 4.4: MANAGEMENT

	2024/25							2023/24	
	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
Economic classification	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments	1,866	272	-	2,138	2,136	2	99.9%	21,778	21,743
Compensation of employees:	1,102	420	-	1,522	1,521	1	99.9%	789	765
Salaries and wages	909	368	-	1,277	1,276	1	99.9%	615	599
Social contributions	193	52	-	245	245	-	100.0%	184	166
Goods and services	764	(148)	-	616	615	1	99.8%	20,979	20,978
Administrative fees	100	(21)	-	79	79	-	100.0%	109	109
Advertising	-	-	-	-	-	-	-	100	100
Minor assets	-	-	-	-	-	-	-	-	-
Audit costs: External	-	-	-	-	-	-	-	451	451
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	100	(19)	-	81	81	-	100.0%	886	896
Communication (G&S)	50	(32)	-	18	18	-	100.0%	1,444	1,443
Computer services	-	-	-	-	-	-	-	-	-
Consultants: Business and advisory services	-	-	-	-	-	-	-	-	-
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Contractors	-	-	-	-	-	-	-	485	484
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including government motor transport)	-	-	-	-	-	-	-	-	(2)
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	7	-	7	7	-	100.0%	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medsas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	105	(100)	-	5	4	1	80.0%	568	568
Consumable: Stationery, printing and office supplies	50	(10)	-	40	40	-	100.0%	40	40
Operating leases	-	-	-	-	-	-	-	6,080	6,079
Property payments	-	-	-	-	-	-	-	8,694	8,693
Transport provided: Departmental activity	-	-	-	-	-	-	-	968	968
Travel and subsistence	359	15	-	374	374	-	100.0%	684	684
Training and development	-	-	-	-	-	-	-	-	-
Operating payments	-	-	-	-	-	-	-	76	81
Venues and facilities	-	12	-	12	12	-	100.0%	384	384
Rental and hiring	-	-	-	-	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest (Incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies (non-business entities)	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pc)	-	-	-	-	-	-	-	-	-
Other transfers to public corporations	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pe)	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-
Social benefits	-	-	-	-	-	-	-	-	-
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	-	-	-	-	-	-	-	-	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	-	-	-	-	-	-	-	-	-
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payment for financial assets	-	-	-	-	-	-	-	-	-
Total	1,866	272	-	2,138	2,136	2	99.9%	21,778	21,743

NORTH WEST:ARTS, CULTURE, SPORTS AND RECREATION

Notes to the Appropriation Statement

- 1 Detail of transfers and subsidies as per Appropriation Act (after Virement):
Detail of these transactions can be viewed in the note on Transfers and subsidies and Annexure 1 (A-H) to the Annual Financial Statements.
- 2 Detail of specifically and exclusively appropriated amounts voted (after Virement):
Detail of these transactions can be viewed in note 1 (Annual Appropriation) to the Annual Financial Statements.
- 3 Detail on payments for financial assets
Detail of these transactions per programme can be viewed in the note to Payments for financial assets to the Annual Financial Statements.
- 4 Explanations of material variances from Amounts Voted (after virement):

4.1 Per programme:

Final Budget	Actual	Variance	Variance as a %
R'000	Expenditure		of Final Budget
R'000	R'000	R'000	%
Programme name			
Administration	167,419	166,890	529 0%

The spending is 100 percent, the savings on R529 is realised on savings on vacant funded position.

Programme name				
Cultural Affairs	221,145	220,908	237	0%

The spending is 100 percent, the savings of R237 was realised on goods and services for deferred events and transfers and subsidies.

Programme name				
Library and Archives	219,660	210,196	9,464	4%

The under spending of 4 percent emanates from building and other fixed structure under community library service grant for the following projects, Bodibe library, Kgakala, Moshana and Matlosana

Programme name				
Sports and Recreation	167,101	166,200	901	1%

The spending is 99 percent, the 1 percent is due to savings on building and other fixed structure from delay in payment of closed account for Ipeleneng Sports Complex.

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

4.2 Per economic classification:

	Final Budget	Actual Expenditure	Variance	Variance as a % of Final Budget
	R'000	R'000	R'000	%
Current expenditure				
Compensation of employees	300,193	299,431	762	0%
Goods and services	245,889	245,134	755	0%
Interest and rent on land	11	10	1	9%
Transfers and subsidies				
Provinces and municipalities	19,659	19,659	-	0%
Departmental agencies and accounts	145,582	145,485	97	0%
Higher education institutions			0	
Public corporations and private enterprises			0	
Foreign governments and international organisations			0	
Non-profit institutions	20,431	20,371	60	0%
Households	3,248	3,245	3	0%
Payments for capital assets				
Buildings and other fixed structures	34,112	25,088	9,024	26%
Machinery and equipment	6,000	5,591	409	7%
Heritage assets			-	
Specialised military assets				
Biological assets				
Land and subsoil assets				
Software and other intangible assets				
Payments for financial assets	200	180	20	10%

Compensation of employees - Classification is spending is 99 percent, the 1 percent emanates from savings on vacant positions.
Good and Services - Classification spending is 99 percent, the 1 percent emanates from savings on travel and subsistence allowance.
Transfers and subsidies - Classification spending is 99 percent, the 1 percent emanates from savings on leave gratuity.
Building and other fixed structure - Classification spending is 73 percent with an under variance of 27 per cent or R9 million. Included in the under variance is R8 million for the following projects, Bodibe Library, Kgakala library, Matlosana and Moshana.
Machinery and equipment - Classification spending is 96 percent, inclusive is an expenditure of R4 million for transport equipment, the balances are both for transport equipment and furniture equipment.
Heritage assets - Classification spending is 97 per cent

4.3 Per conditional grant

	Final Budget	Actual Expenditure	Variance	Variance as a % of Final Budget
	R'000	R'000	R'000	%
Community Library Conditional Grant	167,261	158,232	9,029	5%
Mass Participation and Development Grant	50,978	50,633	345	1%

Mass Participation and Sport Development Grant- The spending was 99 percent, the 1 percent variance emanates from savings on delayed appointment of sports coordinators.
Community Library Service Grant- The spending was 95 percent, the 5 percent under variance emanates from non completion of community library for the following projects
(Bodibe Library, Kgakala library, Matlosana and Moshana)

4.2 Per economic classification:

Final Budget	Actual Expenditure	Variance	Variance as a % of Final Budget
R'000	R'000	R'000	%

Current expenditure

Compensation of employees	300,193	299,431	762	0%
Goods and services	245,889	245,134	755	0%
Interest and rent on land	11	10	1	9%

Transfers and subsidies

Provinces and municipalities	19,659	19,659	-	0%
Departmental agencies and accounts	145,582	145,485	97	0%
Higher education institutions			0	
Public corporations and private enterprises			0	
Foreign governments and international organisations			0	
Non-profit institutions	20,431	20,371	60	0%
Households	3,248	3,245	3	0%

Payments for capital assets

Buildings and other fixed structures	34,112	25,088	9,024	26%
Machinery and equipment	6,000	5,591	409	7%
Heritage assets			-	
Specialised military assets				
Biological assets				
Land and subsoil assets				
Software and other intangible assets				

Payments for financial assets	200	180	20	10%
--------------------------------------	-----	-----	----	-----

Compensation of employees - Classification is spending is 99 percent, the 1 percent emanates from savings on vacant positions.
Good and Services - Classification spending is 99 percent, the 1 percent emanates from savings on travel and subsistence allowance.
Transfers and subsidies- Classification spending is 99 percent, the 1 percent emanates from savings on leave gratuity.
Building and other fixed structure-Classification spending is 73 percent with an under variance of 27 per cent or R9 million. Included in the under variance is R8 million for the following projects, Bodibe Library,Kgakala library, Matlosana and Moshana.
Machinery and equipment- Classification spending is 96 percent, inclusive is an expenditure of R4 million for transport equipment, the balances are both for transport equipment and furniture equipment.
Heritage assets-Classification spending is 97 per cent

4.3 Per conditional grant

Final Budget	Actual Expenditure	Variance	Variance as a % of Final Budget
R'000	R'000	R'000	%

Community Library Conditional Grant	167,261	158,232	9,029	5%
Mass Participation and Development Grant	50,978	50,633	345	1%

Mass Participation and Sport Development Grant- The spending was 99 percent, the 1 percent variance emanates from savings on delayed appointment of sports coordinators.
Community Library Service Grant-The spending was 95 percent, the 5 percent under variance emanates from non completion of community library for the following projects
(Bodibe Library,Kgakala library,Matlosana and Moshana)

NORTH WEST: ARTS, CULTURE, SPORT AND RECREATION

Statement of Financial Performance

	Note	2024/25 R'000	2023/24 R'000
REVENUE			
Annual appropriation	11.6.1	775,325	764,249
Statutory appropriation		-	-
Departmental revenue		-	2,690
NRF Receipts		-	-
Aid assistance		-	-
TOTAL REVENUE		775,325	766,939
EXPENDITURE			
Current expenditure			
Compensation of employees	5	299,431	282,416
Goods and services	10.1	245,134	210,195
Interest and rent on land	10.1	10	1
Aid assistance	14	-	-
Total current expenditure		544,575	492,612
Transfers and subsidies			
Transfers and subsidies	10.4	188,760	194,976
Aid assistance		-	-
Total transfers and subsidies		188,760	194,976
Expenditure for capital assets			
Tangible assets	10	30,679	42,451
Intangible assets	10	-	-
Total expenditure for capital assets		30,679	42,451
Unauthorised expenditure approved without funding		-	-
Payments for financial assets	10	180	528
TOTAL EXPENDITURE		764,194	730,567
SURPLUS/(DEFICIT) FOR THE YEAR		11,131	36,372
Reconciliation of Net Surplus/(Deficit) for the year			
Voted Funds		11,131	33,682
Annual appropriation		1,757	13,240
Statutory Appropriation		-	-
Conditional grants		9,374	20,442
Departmental revenue and NRF Receipts	11.6	-	2,690
Aid assistance	14	-	-
Capitalisation reserve		-	-
SURPLUS/(DEFICIT) FOR THE YEAR		11,131	36,372

NORTH WEST: ARTS, CULTURE, SPORT AND RECREATION

Statement of Financial Position

	Note	2024/25 R'000	2023/24 R'000
ASSETS			
Current Assets		11,048	33,705
Cash and cash equivalents	<u>11</u>	10,904	33,602
Other financial assets	<u>12</u>	-	-
Prepayments and advances	<u>13</u>	-	-
Receivables	<u>14</u>	144	103
Loans	<u>16</u>	-	-
Voted funds receivable	<u>17</u>	-	-
Statutory Appropriation receivable	<u>18</u>	-	-
Aid assistance prepayments	<u>4</u>	-	-
Aid assistance receivable	<u>4</u>	-	-
Non-Current Assets		181	259
Investments	<u>15</u>	-	-
Prepayments and advances	<u>13</u>	-	-
Receivables	<u>14</u>	181	259
Loans	<u>16</u>	-	-
Other financial assets	<u>12</u>	-	-
TOTAL ASSETS		11,229	33,964
LIABILITIES			
Current Liabilities		11,162	33,795
Voted funds to be surrendered to the Revenue Fund	<u>17</u>	11,131	33,682
Statutory Appropriation to be surrendered to the Revenue Fund	<u>18</u>	-	-
Departmental revenue and NRF Receipts to be surrendered to the Revenue Fund	<u>19</u>	30	32
Bank overdraft	<u>20</u>	-	-
Payables	<u>21</u>	1	81
Aid assistance repayable	<u>4</u>	-	-
Aid assistance unutilised	<u>4</u>	-	-
Non-Current Liabilities			
Payables	<u>22</u>	-	-
TOTAL LIABILITIES		11,162	33,795
NET ASSETS		67	169
Represented by:			
Capitalisation reserve		-	-
Recoverable revenue		67	169
Retained funds		-	-
Revaluation reserves		-	-
Unauthorised expenditure		-	-
TOTAL		67	169

NORTH WEST: ARTS, CULTURE, SPORT AND RECREATION

Cash Flow Statement

	Note	2024/25 R'000	2023/24 R'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts		777,258	767,939
Annual appropriated funds received	<u>1.1</u>	775,325	764,249
Statutory appropriated funds received	<u>2</u>	-	-
Departmental revenue received	<u>3</u>	1,933	3,690
Interest received	<u>3.3</u>	-	-
NRF Receipts		-	-
Aid assistance received	<u>4</u>	-	-
Net (increase)/ decrease in working capital		-43	-132
Surrendered to Revenue Fund		-35,617	-55,115
Surrendered to RDP Fund/Donor		-	-
Current payments		-544,565	-492,611
Interest paid	<u>7</u>	-10	-1
Payments for financial assets	<u>8</u>	-180	-528
Transfers and subsidies paid		-188,760	-194,976
Net cash flow available from operating activities	<u>23</u>	8,083	24,576
CASH FLOWS FROM INVESTING ACTIVITIES			
Distribution/dividend received		-	-
Payments for capital assets	<u>10</u>	-30,679	-42,451
Proceeds from sale of capital assets	<u>3.4</u>	-	-
(Increase)/ decrease in loans	<u>16</u>	-	-
(Increase)/ decrease in investments	<u>15</u>	-	-
(Increase)/ decrease in other financial assets	<u>12</u>	-	-
(Increase)/decrease in non-current receivables	<u>14</u>		359
(Increase)/decrease in non-current prepayments and advances	<u>13</u>		-
Net cash flows from investing activities		-30,679	-42,092
CASH FLOWS FROM FINANCING ACTIVITIES			
Increase/ (decrease) in net assets		-102	-174
Increase/ (decrease) in non-current payables	<u>22</u>	-	-
Net cash flows from financing activities		-102	-174
Net increase/ (decrease) in cash and cash equivalents		-22,698	-17,690
Cash and cash equivalents at beginning of period		33,602	51,292
Unrealised gains and losses within cash and cash equivalents		-	-
Cash and cash equivalents at end of period	<u>24</u>	10,904	33,602

NORTH WEST: ARTS, CULTURE, SPORT AND RECREATION

Statement of Changes in Net Assets

NET ASSETS	Note	2024/25 R'000	2023/24 R'000
Capitalisation Reserves			
Opening balance		-	-
Transfers:			
Movement in Equity			-
Movement in Operational Funds			-
Other movements			-
Closing balance		-	-
Recoverable revenue			
Opening balance		169	343
Transfers		-102	-174
Recoverable revenue written off	8.3	-123	-228
Debts revised			-
Debts recovered (included in departmental revenue)		-18	-
Debts raised		39	54
Closing balance		67	169
Retained funds			
Opening balance		-	-
Transferred from voted funds to be surrendered (Parliament/Legislatures ONLY)			-
Utilised during the year			-
Other			-
Closing balance		-	-
Revaluation Reserves			
Opening balance		-	-
Revaluation adjustment (Housing departments)			-
Transfers			-
Other			-
Closing balance		-	-
Unauthorised expenditure			
Opening balance		-	-
Unauthorised expenditure - current year		-	-
Relating to overspending of the vote or main division within the vote			-
Incurred not in accordance with the purpose of the vote or main division			-
Less: Amounts approved by Parliament/Legislature with funding			-
Less: Amounts approved by Parliament/Legislature without funding and derecognised		-	-
Current			-
Capital			-
Transfers and subsidies			-
Less: Amounts recoverable			-
Less: Amounts written off			-
Closing balance		-	-
TOTAL		67	169

NORTH WEST: ARTS, CULTURE, SPORT AND RECREATION

Notes to the Annual Financial Statements

1

1.1 Annual Appropriation		2024/25			2023/24		
		Final Budget	Actual Funds Received	Funds not requested/ not received	Final Budget	Appropriation Received	Funds not requested/ not received
	Programmes	R'000	R'000	R'000	R'000	R'000	R'000
1)	ADMINISTRATION	167,419	167,419	-	141,701	141,701	-
2)	CULTURAL AFFAIRS	221,145	221,145	-	232,306	232,306	-
3)	LIBRARY AND ARCHIVE SERVICES	219,660	219,660	-	200,927	200,927	-
4)	SPORTS AND RECREATION	167,101	167,101	-	189,315	189,315	-
	Total	775,325	775,325	-	764,249	764,249	-

Provide an explanation for funds not requested/not received

	Note	2024/25 R'000	2023/24 R'000
1.2 Conditional grants**			
Total grants received	45	218,239	202,498
Provincial grants included in Total Grants received		-	-

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

Included in an amount of R218,239 million is an amount of R167,261 million for Community libraries Grant and R50,978 million for Mass participation grant

		2024/25 R'000	2023/24 R'000
2 Statutory Appropriation			
0		-	-
0		-	-
		-	-
Actual Statutory Appropriation received		-	-
Statutory Appropriation not requested / not received		-	-

	Note	2024/25 R'000	2023/24 R'000
3 Departmental Revenue			
Tax revenue		-	-
Sales of goods and services other than capital assets	3.1	1,278	1,462
Fines, penalties and forfeits	3.2	-	-
Interest, dividends and rent on land	3.3	-	-
Sales of capital assets	3.4	-	-
Transactions in financial assets and liabilities	3.5	655	2,228
Transfers received	3.6	-	-
Total revenue collected		1,933	3,690
Less: Own revenue included in appropriation	19	1,933	1,000
Departmental revenue collected		-	2,690

Amount of R1,933 million revenue collected differs from TB amounting to R1,934 million due to reclassification of R900 collected on behalf of Public works to payables

	Note	2024/25 R'000	2023/24 R'000
3.1 Sales of goods and services other than capital assets	3		
Sales of goods and services produced by the department		1,278	1,462
Sales by market establishment		161	99
Administrative fees		-	-
Other sales		1,117	1,363
Sales of scrap, waste and other used current goods		-	-
Total		1,278	1,462

Other sales is inclusive of Garnishees, Entrance fee for events and sale of tender documents

		2024/25 R'000	2023/24 R'000
3.2	Fines, penalties and forfeits		
	Fines	-	-
	Penalties	-	-
	Forfeits	-	-
	Total	-	-

		2024/25 R'000	2023/24 R'000
3.3	Interest, dividends and rent on land		
	Interest	-	-
	Dividends	-	-
	Rent on land	-	-
	Total	-	-

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

		2024/25 R'000	2023/24 R'000
3.5	Transactions in financial assets and liabilities		
	Loans and advances	-	-
	Receivables	-	-
	Forex gain	-	-
	Other Receipts including Recoverable Revenue	655	2,228
	Gains on GFECRA	-	-
	Total	655	2,228

Other receipts includes R454 thousand refund of unspent funds from Moses Kotane Municipality, R77 thousand staff debts settlement and R67 thousand write off debt of ex employee.

		2024/25 R'000	2023/24 R'000
3.6	Transfers received		
	Other governmental units	-	-
	Higher education institutions	-	-
	Foreign governments	-	-
	International organisations	-	-
	Public corporations and private enterprises	-	-
	Households and non-profit institutions	-	-
	Total	-	-

		2024/25 R'000	2023/24 R'000
3.6.1	Gifts, donations and sponsorships received in-kind (not included in the main note or sub note)		
	(Treasury Regulation 21.2.4)		
	Gifts	-	-
	Donations	-	-
	Sponsorships	-	-
	Total	-	-

3.7 Cash received not recognised (not included in the main note) - 2024/25

Name of entity	Opening balance R'000	Amount received R'000	Amount paid to Revenue Fund R'000	Closing balance R'000
	-	-	-	-
	-	-	-	-
	-	-	-	-
Total	-	-	-	-

Cash received not recognised (not included in the main note) - 2023/24

Name of entity	Opening balance R'000	Amount received R'000	Amount paid to Revenue Fund R'000	Closing balance R'000
	-	-	-	-
	-	-	-	-
	-	-	-	-
Total	-	-	-	-

	Note	2024/25 R'000	2023/24 R'000
4 Aid Assistance			
Opening Balance		-	-
Prior period error		-	-
As restated		-	-
Transferred from statement of financial performance		-	-
Transferred to/from retained funds		-	-
Paid during the year		-	-
Closing Balance		-	-

	Note	2024/25 R'000	2023/24 R'000
4.1 Analysis of balance by source	4		
Aid assistance from RDP		-	-
Aid assistance from other sources		-	-
CARA Funds		-	-
Closing Balance		-	-

	Note	2024/25 R'000	2023/24 R'000
4.2 Analysis of balance			
Aid assistance receivable		-	-
Aid assistance prepayments (Not expensed)		-	-
Aid assistance unutilised		-	-
Aid assistance repayable		-	-
Closing balance	4	-	-
Aid assistance not requested/not received		-	-

4.2.1 Aid assistance prepayments (expensed) - 2024/25 ("prepayments expensed" not permitted from 1 April 2024)

	Amount as at 1 April 2024 R'000	Less: Received in the current year R'000	Less: Other R'000	Amount as at 31 March 2025 R'000
Goods and services	-	-	-	-
Interest and rent on land	-	-	-	-
Transfers and subsidies	-	-	-	-
Capital assets	-	-	-	-
Other	-	-	-	-
Closing balance	-	-	-	-

Aid assistance prepayments (expensed) - 2023/24

	Amount as at 1 April 2023 R'000	Less: Received in the current year R'000	Add/Less: Other R'000	Add: Current Year prepayments R'000	Amount as at 31 March 2024 R'000
Goods and services	-	-	-	-	-
Interest and rent on land	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-
Capital assets	-	-	-	-	-
Other	-	-	-	-	-
Closing balance	-	-	-	-	-

4.3 Prior period error

Note

2023/24
R'000

Nature of prior period error

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

Relating to 2023/24

Total prior period errors

4.4 Aid assistance expenditure per economic classification

Note

2024/25
R'000

2023/24
R'000

Current

-

-

Capital

10

-

-

Transfers and subsidies

-

-

Total aid assistance expenditure

-

-

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

ANNEXURE 11

2024/25
R'000

2023/24
R'000

List aid assistance received in kind

-

-

-

-

-

-

Total aid assistance received in kind

-

-

5 Compensation of Employees

Note

2024/25
R'000

2023/24
R'000

5.1 Salaries and wages

Basic salary

205,852

195,450

Performance award

-

-

Service Based

360

683

Compensative/circumstantial

1,733

2,117

Periodic payments

9,489

5,879

Other non-pensionable allowances

44,880

43,610

Total

262,314

247,739

Escalation of periodical payments is due to increase in appointment of contract employees.

5.2 Social Contributions

Note

2024/25
R'000

2023/24
R'000

Employer contributions

Pension

20,970

19,588

Medical

15,963

14,856

UIF

51

50

Bargaining council

73

75

Official unions and associations

-

-

Insurance

60

108

Total

37,117

34,677

Total compensation of employees

299,431

282,416

Average number of employees

718

745

The reduction in the average number of employees is due to termination of contracts, resignations and retirement.

		2024/25 R'000	2023/24 R'000
6 Goods and services			
Administrative fees		4,385	7,074
Advertising		4,391	4,372
Minor assets	<u>6.1</u>	173	49
Bursaries (employees)		418	1,307
Catering		14,325	13,298
Communication		8,323	6,123
Computer services	<u>6.2</u>	4,180	3,877
Consultants: Business and advisory services		1,276	1,291
Infrastructure and planning services		-	-
Laboratory services		-	-
Scientific and technological services		-	-
Legal services		53	64
Contractors		31,739	27,483
Agency and support / outsourced services		-	6,492
Entertainment		-	-
Audit cost – external	<u>6.3</u>	8,334	5,813
Fleet services		5,475	4,284
Inventories	<u>6.4</u>	26,429	19,567
Consumables	<u>6.5</u>	8,140	9,364
Housing		-	-
Operating leases		11,948	10,720
Property payments	<u>6.6</u>	54,318	34,126
Rental and hiring		5,228	3,919
Transport provided as part of the departmental activities		15,264	15,038
Travel and subsistence	<u>6.7</u>	30,399	27,778
Venues and facilities		5,363	4,637
Training and development		1,651	627
Other operating expenditure	<u>6.8</u>	3,322	2,892
Total		245,134	210,195

Explanations of variances are included in the analytical review analysis

	Note	2024/25 R'000	2023/24 R'000
6.1 Minor assets	<u>6</u>		
Tangible capital assets		173	49
Buildings and other fixed structures		-	-
Biological assets		-	-
Heritage assets		-	-
Machinery and equipment		173	49
Land and subsoil assets		-	-
Specialised military assets		-	-
Intangible capital assets		-	-
Software		-	-
Mastheads and publishing titles		-	-
Patents, licences, copyright, brand names, trademarks		-	-
Recipes, formulae, prototypes, designs, models		-	-
Services and operating rights		-	-
Total		173	49

	Note	2024/25 R'000	2023/24 R'000
6.2 Computer services	<u>6</u>		
SITA computer services		2,848	2,422
External computer service providers		1,332	1,455
Total		4,180	3,877

Prior year amount on external computer services was corrected through a prior period error. Refer to note 43.

	Note	2024/25 R'000	2023/24 R'000
6.3 Audit cost – external	<u>6</u>		
Regularity audits		8,334	5,813
Performance audits		-	-
Investigations		-	-
Environmental audits		-	-
Computer audits		-	-
Total		8,334	5,813

The increase in audit fees is due to invoices paid as a result of the 2024/25 status of records review which started earlier in the year.

		2024/25 R'000	2023/24 R'000
6.4 Inventories	Note 6		
Clothing material and accessories		920	881
Farming supplies		-	-
Food and food supplies		-	-
Fuel, oil and gas		-	-
Learning and teaching support material		-	-
Materials and supplies		11,013	6,987
Medical supplies		-	-
Medicine		-	-
Medsas inventory interface		-	-
Other supplies	6.4.1	14,496	11,699
Total		26,429	19,567
6.4.1 Other Supplies			
Ammunition and security supplies		-	-
Assets for distribution		14,496	11,699
Machinery and equipment		6,557	4,900
School furniture		-	-
Sports and recreation		-	-
Library material		7,939	6,799
Other assets for distribution		-	-
Other		-	-
Total	6.4	14,496	11,699

Included in the amount of R7 939 million is R6 991 million of library books and R948 thousand of learning materials(Library toys) , the amount of R6557 million relates to computers (asset for distribution).

		2024/25 R'000	2023/24 R'000
6.5 Consumables	Note 6		
Consumable supplies		5,785	7,569
Uniform and clothing		-	-
Household supplies		2,029	7,569
Building material and supplies		-	-
Communication accessories		-	-
IT consumables		211	-
Other consumables		3,545	-
Stationery, printing and office supplies		2,355	1,795
Total		8,140	9,364

Household supplies includes groceries and cleaning materials. Other consumables includes sports gifts and awards

		2024/25 R'000	2023/24 R'000
6.6 Property payments	Note 6		
Municipal services		6,532	4,472
Property management fees		-	-
Property maintenance and repairs		6,228	9,180
Other		41,558	20,474
Total		54,318	34,126

Other includes departmental security services. The increase in the amounts is due to appointment of a new contract of security.

		2024/25 R'000	2023/24 R'000
6.7 Travel and subsistence	Note 6		
Local		30,294	27,145
Foreign		105	633
Total		30,399	27,778

Increase in local S&T is due to the increase in accomodation for sporting activities.

		2024/25 R'000	2023/24 R'000
6.8 Other operating expenditure	Note 6		
Professional bodies, membership and subscription fees		27	4
Resettlement costs		-	41
Other		3,295	2,847
Total		3,322	2,892

Other includes operating payments.

		2024/25	2023/24
		R'000	R'000
6.9	Remuneration of members of a commission or committee of inquiry (Included in Consultants: Business and advisory services) (Treasury Regulation 20.2.4) Name of Commission / Committee of inquiry	-	-
		-	-
		-	-
	Total	-	-

		2024/25	2023/24
		R'000	R'000
7	Interest and Rent on Land		
	Interest paid	10	1
	Rent on land	-	-
	Total	10	1

		2024/25	2023/24
		R'000	R'000
8	Payments for financial assets		
	Material losses through criminal conduct	-	-
	Theft	8.4	-
	Other material losses	8.1	-
	Purchase of equity	-	-
	Extension of loans for policy purposes	-	-
	Other material losses written off	8.2	-
	Debts written off	8.3	180
	Forex losses	8.5	-
	Debt take overs	-	-
	Losses on GFECRA	-	-
	Total	180	528

Debts written off in 2024/25 relates to Freddie Pule for R82 thousand and Nkabele Trading and Projects for R98 thousand

		2024/25	2023/24
		R'000	R'000
8.1	Other material losses		
	Nature of other material losses (Group major categories, but list material items)	-	-
		-	-
	Total	-	-

		2024/25	2023/24
		R'000	R'000
8.2	Other material losses written off		
	Nature of losses (Group major categories, but list material items)	-	-
		-	-
	Total	-	-

		2024/25	2023/24
		R'000	R'000
8.3	Debts written off		
	Nature of debts written off (Group major categories, but list material items: (debt written off relating	-	-
	Irregular expenditure written off	-	-
		-	-
	Total	-	-
	Recoverable revenue written off	-	-
		-	-
	Total	-	-

Other debt written off		
Debt written off (Nkabele)	98	528
Debt written off (Freddie Pule)	82	-
Total	180	528
Total debt written off	180	528

	Note	2024/25	2023/24
	8	R'000	R'000
8.4 Details of theft			
Nature of theft			
(Group major categories, but list material items)			
		-	-
		-	-
		-	-
Total		-	-

	Note	2024/25	2023/24
	8	R'000	R'000
8.5 Forex losses			
Nature of losses			
(Group major categories, but list material items)			
		-	-
		-	-
		-	-
Total		-	-

	Note	2024/25	2023/24
		R'000	R'000
9 Transfers and Subsidies			
Provinces and municipalities	46, 47	19,659	16,897
Departmental agencies and accounts	ANNEXURE 1B	145,485	154,020
Higher education institutions	ANNEXURE 1C	-	-
Foreign governments and international organisations	ANNEXURE 1E	-	-
Public corporations and private enterprises	ANNEXURE 1D	-	-
Non-profit institutions	ANNEXURE 1F	20,371	22,503
Households	ANNEXURE 1G	3,245	1,556
Total		188,760	194,976

	Note	2024/25	2023/24
		R'000	R'000
9.1 Gifts, donations and sponsorships made in kind (not included in the main note)	ANNEXURE 1J		
Gifts		-	-
Donations		410	-
Sponsorships		-	-
Total		410	-

Donations were means of disposal of furniture and equipment made to schools, churches and other institutions. Refer to Annexure 1J

	Note	2024/25	2023/24
		R'000	R'000
10 Expenditure for capital assets			
Tangible capital assets		30,679	42,451
Buildings and other fixed structures		25,088	31,813
Heritage assets		-	1,282
Machinery and equipment		5,591	9,356
Specialised military assets		-	-
Land and subsoil assets		-	-
Biological assets		-	-
Intangible capital assets		-	-
Software		-	-
Mastheads and publishing titles		-	-
Patents, licences, copyright, brand names, trademarks		-	-
Recipes, formulae, prototypes, designs, models		-	-
Services and operating rights		-	-
Total		30,679	42,451

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

Compensation of employees	-	-
Goods and services	-	-
Total	-	-

10.1 Analysis of funds utilised to acquire capital assets - 2024/25

	Voted Funds R'000	Aid assistance R'000	TOTAL R'000
Tangible capital assets	30,679	-	30,679
Buildings and other fixed structures	25,088	-	25,088
Heritage assets	-	-	-
Machinery and equipment	5,591	-	5,591
Specialised military assets	-	-	-
Land and subsoil assets	-	-	-
Biological assets	-	-	-
Intangible capital assets	-	-	-
Software	-	-	-
Mastheads and publishing titles	-	-	-
Patents, licences, copyright, brand names, trademarks	-	-	-
Recipes, formulae, prototypes, designs, models	-	-	-
Services and operating rights	-	-	-
Total	30,679	-	30,679

10.2 Analysis of funds utilised to acquire capital assets - 2023/24

	Voted Funds R'000	Aid assistance R'000	TOTAL R'000
Tangible capital assets	42,451	-	42,451
Buildings and other fixed structures	31,813	-	31,813
Heritage assets	1,282	-	1,282
Machinery and equipment	9,356	-	9,356
Specialised military assets	-	-	-
Land and subsoil assets	-	-	-
Biological assets	-	-	-
Intangible capital assets	-	-	-
Software	-	-	-
Mastheads and publishing titles	-	-	-
Patents, licences, copyright, brand names, trademarks	-	-	-
Recipes, formulae, prototypes, designs, models	-	-	-
Services and operating rights	-	-	-
Total	42,451	-	42,451

10.3 Finance lease expenditure included in Expenditure for capital assets

	2024/25 R'000	2023/24 R'000
Tangible capital assets	82	-
Buildings and other fixed structures	-	-
Heritage assets	-	-
Machinery and equipment	82	-
Specialised military assets	-	-
Land and subsoil assets	-	-
Biological assets	-	-
Intangible capital assets	-	-
Software	-	-
Mastheads and publishing titles	-	-
Patents, licences, copyright, brand names, trademarks	-	-
Recipes, formulae, prototypes, designs, models	-	-
Services and operating rights	-	-
Total	82	-

Amount of R82 thousand relates to Finance lease expenditure for cellphones.

	Note	2024/25 R'000	2023/24 R'000
11 Cash and Cash Equivalents			
Consolidated Paymaster General Account		10,904	33,602
Cash receipts		-	-
Disbursements		-	-
Cash on hand		-	-
Investments (Domestic)		-	-
Investments (Foreign)		-	-
Total		10,904	33,602

	Note	2024/25 R'000	2023/24 R'000
12 Other Financial Assets			
Current			
Local		-	-
Total		-	-
Foreign		-	-
Total		-	-
Total Current other financial assets		-	-

	Note	2024/25 R'000	2023/24 R'000
Non-Current			
Local		-	-
Total		-	-
Foreign		-	-
Total		-	-
Total Non-Current other financial assets		-	-

	Note	2024/25 R'000	2023/24 R'000
13 Prepayments and Advances			
Staff advances		-	-
Travel and subsistence		-	-
Prepayments (Not expensed)	13.2	-	-
Advances paid (Not expensed)	13.1	-	-
SOCPEN advances		-	-
Total		-	-
Analysis of Total Prepayments and advances			
Current Prepayments and advances		-	-
Non-current Prepayments and advances		-	-
Total		-	-

13.1 Advances paid (Not expensed)

Note	Balance as at 1 April 2024 R'000	Less: Amount expensed in current year R'000	Add/Less: Other R'000	Add: Current Year advances R'000	Balance as at 31 March 2025 R'000
13	R'000	R'000	R'000	R'000	R'000
National departments	-	-	-	-	-
Provincial departments	-	-	-	-	-
Public entities	-	-	-	-	-
Other institutions	-	-	-	-	-
Total	-	-	-	-	-

	Note	Balance as at 1 April 2023	Less: Amount expensed in current year	Add/Less: Other	Add: Current Year advances	Balance as at 31 March 2024
		R'000	R'000	R'000	R'000	R'000
Advances paid (Not expensed)	13					
National departments		-	-	-	-	-
Provincial departments		-	-	-	-	-
Public entities		-	-	-	-	-
Other institutions		-	-	-	-	-
Total		-	-	-	-	-

13.2 Prepayments (Not expensed)

	Note	Balance as at 1 April 2024	Less: Amount expensed in current year	Add/Less: Other	Add: Current Year prepayments	Balance as at 31 March 2025
		R'000	R'000	R'000	R'000	R'000
<i>Listed by economic classification</i>	13					
Goods and services		-	-	-	-	-
Interest and rent on land		-	-	-	-	-
Transfers and subsidies		-	-	-	-	-
Capital assets		-	-	-	-	-
Other		-	-	-	-	-
Total		-	-	-	-	-

	Note	Balance as at 1 April 2023	Less: Amount expensed in current year	Add/Less: Other	Add: Current Year prepayments	Balance as at 31 March 2024
		R'000	R'000	R'000	R'000	R'000
Prepayments (Not expensed)	13					
<i>Listed by economic classification</i>						
Goods and services		-	-	-	-	-
Interest and rent on land		-	-	-	-	-
Transfers and subsidies		-	-	-	-	-
Capital assets		-	-	-	-	-
Other		-	-	-	-	-
Total		-	-	-	-	-

13.3 Prepayments (Expensed) ("prepayments expensed" not permitted from 1 April 2024)

		Balance as at 1 April 2024	Less: Received in the current year	Less: Other	Amount as at 31 March 2025
		R'000	R'000	R'000	R'000
<i>Listed by economic classification</i>					
Goods and services		364	-364	-	-
Interest and rent on land		-	-	-	-
Transfers and subsidies		-	-	-	-
Capital assets		-	-	-	-
Other		-	-	-	-
Total		364	-364	-	-

		Balance as at 1 April 2023	Less: Received in the current year	Add/Less: Other	Add: Current Year prepayments	Amount as at 31 March 2024
		R'000	R'000	R'000	R'000	R'000
Prepayments (Expensed)						
<i>Listed by economic classification</i>						
Goods and services		-	-	-	364	364
Interest and rent on land		-	-	-	-	-
Transfers and subsidies		-	-	-	-	-
Capital assets		-	-	-	-	-
Other		-	-	-	-	-
Total		-	-	-	364	364

13.4 Advances paid (Expensed) ("advances expensed" not permitted from 1 April 2024)

	Balance as at 1 April 2024 R'000	Less: Received in the current year R'000	Less: Other R'000	Amount as at 31 March 2025 R'000
National departments	-	-	-	-
Provincial departments	-	-	-	-
Public entities	-	-	-	-
Other institutions	-	-	-	-
Total	-	-	-	-

	Balance as at 1 April 2023 R'000	Less: Received in the current year R'000	Add/Less: Other R'000	Add: Current Year advances R'000	Amount as at 31 March 2024 R'000
Advances paid (Expensed)	-	-	-	-	-
National departments	-	-	-	-	-
Provincial departments	-	-	-	-	-
Public entities	-	-	-	-	-
Other institutions	-	-	-	-	-
Total	-	-	-	-	-

		2024/25			2023/24		
	Note	Current R'000	Non-current R'000	Total R'000	Current R'000	Non-current R'000	Total R'000
14 Receivables							
Claims recoverable	14		89	89	97	-	97
Trade receivables	14		-	-	-	-	-
Recoverable expenditure	14		-	-	-	-	-
Staff debt	14	3	-	3	6	-	6
Other receivables	15	141	92	233	-	259	259
Total		144	181	325	103	259	362

The Trial Balance reflects an amount of R258 thousand and the Note R325 thousand due to credit amount of R22 thousand from receivables interest and R45 thousand receivables income on trial balance was reclassified to net assets:recoverable revenue.

	Note	2024/25 R'000	2023/24 R'000
14.1 Claims recoverable	14		
National departments		-	-
Provincial departments		89	89
Foreign governments		-	-
Public entities		-	8
Private enterprises		-	-
Higher education institutions		-	-
Households and non-profit institutions		-	-
Local governments		-	-
Total		89	97
14.2 Trade receivables	14		
(Group major categories, but list material items)		-	-
Total		-	-
14.3 Recoverable expenditure	14		
(Group major categories, but list material items)		-	-
Total		-	-
14.4 Staff debt	14		
(Group major categories, but list material items)		-	-
Sal:Tax Debt		3	6
Total		3	6

		2024/25 R'000	2023/24 R'000
14.5 Other receivables	Note		
(Group major categories, but list material items)	14		
Unauthorised expenditure		-	-
Irregular expenditure		-	-
Fruitless and wasteful expenditure		-	-
Supplier Debt		92	251
Sal:Deduction Disall Acc		4	-
		-	-
Sal :Reversal control acc		137	8
Total		233	259
14.6 Impairment of receivables	Note	2024/25 R'000	2023/24 R'000
Estimate of impairment of receivables		-	-
Total		-	-
15 Investments	Note	2024/25 R'000	2023/24 R'000
Non-Current			
Shares and other equity			
(List investments at cost)		-	-
		-	-
Total		-	-
Securities other than shares	Note	2024/25 R'000	2023/24 R'000
(List investments at cost)	Annex 2A	-	-
		-	-
Total		-	-
Total non-current investments		-	-
Analysis of non current investments	Note	2024/25 R'000	2023/24 R'000
Opening balance		-	-
Additions in cash		-	-
Disposals for cash		-	-
Non-cash movements		-	-
Closing balance		-	-
15.1 Impairment of investments	Note	2024/25 R'000	2023/24 R'000
Estimate of impairment of investments		-	-
Total		-	-

	<i>Note</i>	2024/25 R'000	2023/24 R'000
16 Loans			
Public corporations		-	-
Higher education institutions		-	-
Foreign governments		-	-
Private enterprises		-	-
Non-profit institutions		-	-
Staff loans		-	-
Total		<u>-</u>	<u>-</u>

	<i>Note</i>	2024/25 R'000	2023/24 R'000
Analysis of Balance			
Opening balance		-	-
New Issues		-	-
Repayments		-	-
Write-offs		-	-
Closing balance		<u>-</u>	<u>-</u>

	<i>Note</i>	2024/25 R'000	2023/24 R'000
16.1 Impairment of loans			
Estimate of impairment of loans		-	-
Total		<u>-</u>	<u>-</u>

	<i>Note</i>	2024/25 R'000	2023/24 R'000
17 Voted Funds to be surrendered to the Revenue Fund			
Opening balance		33,682	51,428
Prior period error	<u>17.2</u>	-	-
As restated		33,682	51,428
Transfer from statement of financial performance (as restated)		11,131	33,682
Add: Unauthorised expenditure for current year		-	-
Voted funds not requested/not received	<u>1.1</u>	-	-
Transferred to retained revenue to defray excess expenditure	<u>17.1</u>	-	-
Paid during the year		-33,682	-51,428
Closing balance		<u>11,131</u>	<u>33,682</u>

	<i>Note</i>	2024/25 R'000	2023/24 R'000
17.1 Voted funds/(Excess expenditure) transferred to the retained revenue fund	<u>17</u>		
Opening balance		-	-
Transfer from the statement of financial performance		-	-
Transfer from Departmental Revenue to defray excess expenditure	<u>19</u>	-	-
Closing balance		<u>-</u>	<u>-</u>

	<i>Note</i>	2023/24 R'000
17.2 Prior period error		
Nature of prior period error	<u>17</u>	
Relating to 20WW/XX (affecting the opening balance)		
Relating to 2023/24		
Total		

		2024/25 R'000	2023/24 R'000
17.3 Reconciliation of unspent conditional grants	<i>Note</i>		
Opening balance		20,442	-
Total conditional grants received	<u>1.2</u>	218,239	202,498
Total conditional grants spent		-208,865	-182,056
Unspent conditional grants to be surrendered		29,816	20,442
Less: Paid to the Provincial Revenue Fund by Provincial department		-20,442	-
Approved for rollover		-11,878	-
Not approved for rollover		-8,564	-
Closing balance		9,374	20,442

Out of R20,442 million opening balance R11,878 million was requested and approved for rollover, R8,564 million was not committed and therefore not requested.

	<i>Note</i>	2024/25 R'000	2023/24 R'000
18 Statutory Appropriation to be surrendered to the Revenue Fund			
Opening balance		-	-
Prior period error	<u>18.1</u>	-	-
As restated		-	-
Transfer from Statement of Financial Performance (as restated)		-	-
Statutory Appropriation not requested / not received	<u>2</u>	-	-
Paid during the year		-	-
Closing balance		-	-

	<i>Note</i>	2023/24 R'000
18.1 Prior period error		
Nature of prior period error	<u>18</u>	-
Relating to 20WW/XX (affecting the opening balance)		-
		-
Relating to 2023/24		-
		-
Total		-

	<i>Note</i>	2024/25 R'000	2023/24 R'000
19 Departmental revenue and NRF Receipts to be surrendered to the Revenue Fund			
Opening balance		32	29
Prior period error	<u>19.1</u>	-	-
As restated		32	29
Transfer from Statement of Financial Performance (as restated)		-	2,690
Own revenue included in appropriation		1,933	1,000
Transfer from aid assistance	<u>4</u>	-	-
Transfer to voted funds to defray expenditure (Parliament/Legislatures)	<u>17.1</u>	-	-
Paid during the year		-1,935	-3,687
Closing balance		30	32

Inclusive in R1,935 million is an amount R32 thousand for accrual from 2023/24 plus R1,903 for 2024/25 revenue paid over to Treasury in the current financial year.

19.1	Prior period error	Note	2023/24 R'000
	Nature of prior period error	19	
	Relating to 20WW/XX (affecting the opening balance)		
	Relating to 2023/24		
	Total		

20	Bank Overdraft	Note	2024/25 R'000	2023/24 R'000
	Consolidated Paymaster General Account		-	-
	Fund requisition account		-	-
	Overdraft with commercial banks (Local)		-	-
	Overdraft with commercial banks (Foreign)		-	-
	Total		-	-

21	Payables - current	Note	2024/25 R'000	2023/24 R'000
	Amounts owing to other entities		-	-
	Advances received	21.1	-	-
	Clearing accounts	21.2	-	-
	Other payables	21.3	1	81
	Total		1	81

An amount of R1 thousand is a reclassification of payable to Public works from revenue for an amount

21.1	Advances received	Note	2024/25 R'000	2023/24 R'000
	National departments	21		
	Provincial departments	Annex 8B	-	-
	Public entities	Annex 8B	-	-
	Other institutions	Annex 8B	-	-
	Total		-	-

21.2	Clearing accounts	Note	2024/25 R'000	2023/24 R'000
	(Identify major categories, but list material amounts)	21		
			-	-
			-	-
	Total		-	-

21.3	Other payables	Note	2024/25 R'000	2023/24 R'000
	(Identify major categories, but list material amounts)	21		
	Sal:GEHS refund		-	65
	Public Works		1	16
	Total		1	81

		2024/25				2023/24
		One to two years	Two to three years	Older than three years	Total	Total
		Note	R'000	R'000	R'000	R'000
22	Payables – non-current					
	Amounts owing to other entities		-	-	-	-
	Advances received	<u>22</u>	-	-	-	-
	Other payables	<u>22</u>	-	-	-	-
	Total		-	-	-	-

		Note	2024/25 R'000	2023/24 R'000
22.1	Advances received	<u>22</u>		
	National departments	<u>Annex 8B</u>	-	-
	Provincial departments	<u>Annex 8B</u>	-	-
	Public entities	<u>Annex 8B</u>	-	-
	Other institutions	<u>Annex 8B</u>	-	-
	Total		-	-

		Note	2024/25 R'000	2023/24 R'000
22.2	Other payables	<u>22</u>		
	<i>(Identify major categories, but list material amounts)</i>		-	-
			-	-
	Total		-	-

		Note	2024/25 R'000	2023/24 R'000
23	Net cash flow available from operating activities			
	Net surplus/(deficit) as per Statement of Financial Performance		11,131	36,372
	Add back non cash/cash movements not deemed operating activities		-3,048	-11,796
	(Increase)/decrease in receivables		37	55
	(Increase)/decrease in prepayments and advances		-	-
	(Increase)/decrease in other current assets		-	-
	Increase/(decrease) in payables – current		-80	-187
	Proceeds from sale of capital assets		-	-
	Proceeds from sale of investments		-	-
	(Increase)/decrease in other financial assets		-	-
	Expenditure on capital assets		30,679	42,451
	Surrenders to Revenue Fund		-35,617	-55,115
	Surrenders to RDP Fund/Donor		-	-
	Voted funds not requested/not received		-	-
	Statutory Appropriation not requested/not received		-	-
	Own revenue included in appropriation		1,933	1,000
	Other non-cash items		-	-
	Net cash flow generated by operating activities		8,083	24,576

		2024/25 R'000	2023/24 R'000
24	Reconciliation of cash and cash equivalents for cash flow purposes		
	Consolidated Paymaster General account	10,904	33,602
	Fund requisition account	-	-
	Cash receipts	-	-
	Disbursements	-	-
	Cash on hand	-	-
	Cash with commercial banks (Local)	-	-
	Cash with commercial banks (Foreign)	-	-
	Total	10,904	33,602

Bank account reflects R12 958 million and the cash and cash equivalent reflects R10 904 due to online payment to be cleared in April.

			2024/25 R'000	2023/24 R'000
25	Contingent liabilities and contingent assets			
	25.1 Contingent liabilities			
	Liable to	Nature		
	Motor vehicle guarantees	Employees	Annex 3A	-
	Housing loan guarantees	Employees	Annex 3A	-
	Other guarantees		Annex 3A	-
	Claims against the department		Annex 3B	184
	Intergovernmental payables		Annex 5	755
	Environmental rehabilitation liability		Annex 3B	-
	Other		Annex 3B	-
	Total		939	1,013

Claims against the department have been referred to State Attorney and are being dealt with. Intergovernmental payables - unconfirmed balances from Dep. of Justice will be settled after being confirmed.

			2024/25 R'000	2023/24 R'000
	25.2 Contingent assets			
	Nature of contingent asset	Note		
			-	-
			-	-
			-	-
	Total		-	-

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

			2024/25 R'000	2023/24 R'000
26	Capital commitments			
	Buildings and other fixed structures		4,058	15,388
	Heritage assets		-	-
	Machinery and equipment		-	-
	Specialised military assets		-	-
	Land and subsoil assets		-	-
	Biological assets		-	-
	Intangible assets		-	-
	Total		4,058	15,388

Included in the capital amount of R4,058 million relates to three projects at practical completion awaiting final accounts and one completed awaiting final account.

			2024/25 R'000	2023/24 R'000
27	Accruals and payables not recognised			
	27.1 Accruals			
	Listed by economic classification	30 days	30+ days	Total
	Goods and services	12,884	17,722	30,606
	Interest and rent on land	-	-	-
	Transfers and subsidies	-	-	-
	Capital assets	-	-	-
	Other	-	-	-
	Total	12,884	17,722	30,606

		2024/25 R'000	2023/24 R'000
	Listed by programme level	Note	
	Management and Administration	26,925	8,369
	Cultural Affairs	346	257
	Library and Archives Services	112	21
	Sports & recreation	3,223	5,927
	Total	30,606	14,574

An accrual amount of R26,925 million under Management and Administration is due to fixed cost incurred towards financial year end and invoices received in April and May for services rendered before end of March.

		2024/25 R'000	2023/24 R'000
27.2	Payables not recognised		
	Listed by economic classification	30 days	30+ days
	Goods and services	2,375	1,720
	Interest and rent on land	-	-
	Transfers and subsidies	-	300
	Capital assets	162	2,345
	Other	-	-
	Total	2,537	3,903

		2024/25 R'000	2023/24 R'000
	Listed by programme level	Note	
	Management and Administration	1,780	6,241
	Cultural Affairs	163	1,069
	Library and Archives Services	3,822	2,847
	Sports & recreation	675	1,683
	Total	6,440	11,840

An amount of R1,780 million under Management and Administration is due to fixed cost incurred towards financial year end and invoices received before end of March. The accrual amount of R3,822 million incurred under Library and Archives services inclusive of IDT invoices for infrastructure.

		2024/25 R'000	2023/24 R'000
	<u>Included in the above totals are the following:</u>		
	Confirmed balances with departments	Annex 5 413	879
	Confirmed balances with other government entities	Annex 5 8,278	3,184
	Total	8,691	4,063

		2024/25 R'000	2023/24 R'000
28	Employee benefits		
	Leave entitlement	18,479	16,611
	Service bonus	6,554	6,514
	Performance awards	-	-
	Capped leave	5,984	6,940
	Other	560	1,685
	Total	31,577	31,750

Other consists of: - Long service award amounting to R360 thousand, outstanding contract work payment to the value of R200 thousand, The amount of leave entitlement includes negative leave balances amounting to -R 41 444, 19

Included in the above totals are the following:

Confirmed balances with departments

Confirmed balances with other government entities

Total

Note

Annex 5

Annex 5

2024/25

R'000

2023/24

R'000

-

-

-

4

-

4

29 Lease commitments

29.1 Operating leases

2024/25	Specialis ed military assets R'000	Land R'000	Buildings and other fixed structures R'000	Machinery and equipment R'000	Total R'000
Not later than 1 year	-	-	10,226	1,864	12,090
Later than 1 year and not later than 5 years	-	-	1,243	907	2,150
Later than five years	-	-	-	-	-
Total lease commitments	-	-	11,469	2,771	14,240

2023/24	Specialis ed military assets R'000	Land R'000	Buildings and other fixed structures R'000	Machinery and equipment R'000	Total R'000
Not later than 1 year	-	-	9,723	2,642	12,365
Later than 1 year and not later than 5 years	-	-	-	2,786	2,786
Later than five years	-	-	-	-	-
Total lease commitments	-	-	9,723	5,428	15,151

Leases includes rental of office space and photocopier machines

	2024/25 R'000	2023/24 R'000
Rental earned on sub-leased assets	3	-
Total	-	-

29.2 Finance leases **

2024/25	Specialis ed military assets R'000	Land R'000	Buildings and other fixed structures R'000	Machinery and equipment R'000	Total R'000
Not later than 1 year	-	-	-	105	105
Later than 1 year and not later than 5 years	-	-	-	44	44
Later than five years	-	-	-	-	-
Total lease commitments	-	-	-	149	149

2023/24	Specialis ed military assets R'000	Land R'000	Buildings and other fixed structures R'000	Machinery and equipment R'000	Total R'000
Not later than 1 year	-	-	-	-	-
Later than 1 year and not later than 5 years	-	-	-	-	-
Later than five years	-	-	-	-	-
Total lease commitments	-	-	-	-	-

**** This note excludes leases relating to public private partnerships as they are separately disclosed in the note on Public Private Partnerships**

Finance lease includes cellphones on contract.

	2024/25 R'000	2023/24 R'000
Rental earned on sub-leased assets	3	-
Total	-	-

29.3 Operating lease future revenue

2024/25	Specialis ed military assets R'000	Land R'000	Buildings and other fixed structures R'000	Machinery and equipment R'000	Total R'000
Not later than 1 year	-	-	-	-	-
Later than 1 year and not later than 5 years	-	-	-	-	-
Later than five years	-	-	-	-	-
Total operating lease revenue receivable	-	-	-	-	-

2023/24	Specialis ed military assets R'000	Land R'000	Buildings and other fixed structures R'000	Machinery and equipment R'000	Total R'000
Not later than 1 year	-	-	-	-	-
Later than 1 year and not later than 5 years	-	-	-	-	-
Later than five years	-	-	-	-	-
Total operating lease revenue receivable	-	-	-	-	-

	Note	2024/25 R'000	2023/24 R'000
30 Accrued departmental revenue			
Sales of goods and services other than capital assets		-	-
Fines, penalties and forfeits		-	-
Interest, dividends and rent on land		-	-
Sale of capital assets		-	-
Transactions in financial assets and liabilities		-	-
Transfers received		-	-
Other		-	-
Total		-	-

	Note	2024/25 R'000	2023/24 R'000
30.1 Analysis of accrued departmental revenue			
Opening balance		-	-
Less: Amounts received		-	-
Less: Services received in lieu of cash		-	-
Add: Amounts recorded		-	-
Less: Amounts written-off/reversed as irrecoverable		-	-
Less: Amounts transferred to receivables for recovery		-	-
Other (Specify)		-	-
Closing balance		-	-

	Note	2024/25 R'000	2023/24 R'000
30.2 Accrued department revenue written off			
Nature of losses			
(Group major categories, but list material items)		-	-
		-	-
Total		-	-

	Note	2024/25 R'000	2023/24 R'000
30.3 Impairment of accrued departmental revenue			
Estimate of impairment of accrued departmental revenue		-	-
Total		-	-

		2024/25	2023/24
	Note	R'000	R'000
31	Unauthorised, Irregular and Fruitless and wasteful expenditure		
	Unauthorised expenditure	-	-
	Irregular expenditure	1,189	6,784
	Fruitless and wasteful expenditure	8	60
	Total	1,197	6,844

The amount of R1,189 million for current year and R6,400 million for prior year relates to the Manthe sport complex, R384 thousand relates to Fargaty. Both amounts have been condoned. Refer to Part E of the annual report.

		2024/25	2023/24
	Note	R'000	R'000
32	Related party transactions		
	Revenue received		
	Tax revenue	-	-
	Sales of goods and services other than capital assets	-	-
	Fines, penalties and forfeits	-	-
	Interest, dividends and rent on land	-	-
	Sales of capital assets	-	-
	Transactions in financial assets and liabilities	-	-
	Transfers received	-	-
	Total	-	-
	Payments made		
	Compensation of employees	-	-
	Goods and services	-	-
	Interest and rent of land	-	-
	Expenditure for capital assets	-	-
	Payments for financial assets	-	-
	Transfers and subsidies	-	-
	Total	-	-

		2024/25	2023/24
	Note	R'000	R'000
	Year end balances arising from revenue/payments		
	Receivables from related parties	-	-
	Payables to related parties	-	-
	Total	-	-

		2024/25	2023/24
	Note	R'000	R'000
	Loans to/from related parties		
	Non-interest bearing loans to/(from)	-	-
	Interest bearing loans to/(from)	-	-
	Total	-	-

		2024/25	2023/24
	Note	R'000	R'000
	Other		
	Guarantees issued/received	-	-
	List other contingent liabilities between department and related party	-	-
	Total	-	-

	Note	2024/25 R'000	2023/24 R'000
In-kind goods and services (provided)/received			
<i>List in kind goods and services between department and related party</i>		-	-
		-	-
Total		-	-

List related party relationships and the nature thereof

The following are related parties of the Department. The related parties which are within the control of the MEC includes. 1. Klein Marico, Donkervleit and Noyons Recreation centres - Trading Entities 2. Mmabana Arts, Cultural & Sports Foundation - Schedule 3c Public Entity 3. Provincial Heritage Resource Agency, North West Sports academy, North West Provincial Language Committee, North West Provincial Geographic Committee, North West Sports confederation, North West Provincial Recreation Council, North West Federation of Community Centre - Departmental Agencies/Committees 4. The following are also related to the Department due to budgets - National Department of Sports, Arts and Culture, and all Provincial Departments.

	2024/25 R'000	2023/24 R'000
33 Key management personnel		
Political office bearers (provide detail below)	2,240	2,147
Officials:		-
Head of Department	1,916	1,798
level)	3,826	4,264
Departmental management committee	17,985	17,098
Family members of key management personnel	497	1,016
Total	26,464	26,323

	2024/25 R'000	2023/24 R'000
Key management personnel (Parliament/Legislatures)		
Speaker to Parliament/the Legislature		-
Deputy Speaker to Parliament/the Legislature		-
Secretary to Parliament/ the Legislature		-
Deputy Secretary		-
Chief Financial Officer		-
Legal Advisor		-
Other		-
Total	-	-

**1x Deputy Director spouse to Chief director disclosed as close family member, *1x Senior Admin Officer spouse to Acting Director disclosed as close family member, *4x Deputy Directors acting as Directors for DMC, *1x Director acting as Chief Director, *1x Chief Director seconded to Mmabana Arts, Culture & Sports, *1x Chief Director seconded from Education. 1x Director retired wef 31 Oct 2024 foundation, 1*Chief Director appointed wef 01 Nov 2024.*

34 Public Private Partnership		2024/25 R'000	2023/24 R'000
	Note		
Concession fee received			
Base fee received		-	-
Variable fee received		-	-
Other fees received... please specify		-	-
Unitary fee paid			
Fixed component		-	-
Indexed component		-	-
Analysis of indexed component			
Compensation of employees		-	-
Goods and Services(excluding lease payments)		-	-
Operating leases		-	-
Interest		-	-

Capital/(Liabilities)			
Tangible rights			
Intangible rights			
Property			
Plant and equipment			
Loans			
Other			
Prepayments and advances			
Pre-production obligations			
Other obligations			

Any guarantees issued by the department are disclosed in Note on Contingent Liabilities

	Note	2024/25 R'000	2023/24 R'000
35 Impairment (Other than receivables, accrued departmental revenue, loans and investments)			
Please specify		-	-
		-	-
		-	-
Total		-	-

	Note	2024/25 R'000	2023/24 R'000
36 Provisions			
Southey Library		349	349
Hartebeespoort dam Library		-	152
Lethabong Library		-	1,288
Mmatau Modular Library		-	321
Manthe Sports facility		-	553
Wolmaranstadt Library		375	800
Dinokana Library and Madibe Makgabane Library		441	1,100
Total		1,165	4,563

36.1 Reconciliation of movement in provisions - 2024/25

	Southey ,Haartebees &aranstard,Mr.library; Madibe	Manthe	Total provisions
	R'000	R'000	R'000
Opening balance	1,789	1,121	4,563
Increase in provision	-	-	-
Settlement of provision	-1,440	-746	-3,398
Unused amount reversed	-	-	-
Reimbursement expected from third party	-	-	-
Change in provision due to change in estimation of inputs	-	-	-
Closing balance	349	375	1,165

Reconciliation of movement in provisions - 2023/24

	Provision 1	Provision 2	Provision 3	Provision 4	Total provisions
	R'000	R'000	R'000	R'000	R'000
Opening balance	2,812	246	660	1,988	5,706
Increase in provision	-	875	600	-	1,475
Settlement of provision	-1,023	-	-160	-1,435	-2,618
Unused amount reversed	-	-	-	-	-
Reimbursement expected from third party	-	-	-	-	-
estimation of inputs	-	-	-	-	-
Closing balance	1,789	1,121	1,100	553	4,563

37 Non-adjusting events after reporting date	2024/25
events or a statement that such an estimate cannot be made.	R'000
	-
	-
Total	-

38 Movable Tangible Capital Assets

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

	Opening balance R'000	Value adjustment s R'000	Additions R'000	Disposals R'000	Closing balance R'000
HERITAGE ASSETS	40	-	-	-	40
Heritage assets	40	-	-	-	40
MACHINERY AND EQUIPMENT	67,606	-	5,591	879	72,318
Transport assets	20,135	-	4,003	-	24,138
Computer equipment	20,701	-	959	671	20,989
Furniture and office equipment	15,919	-	629	99	16,449
Other machinery and equipment	10,851	-	-	109	10,742
SPECIALISED MILITARY ASSETS	-	-	-	-	-
Specialised military assets	-	-	-	-	-
BIOLOGICAL ASSETS	-	-	-	-	-
Biological assets	-	-	-	-	-
FINANCE LEASE ASSETS	-	-	160	-	160
Finance lease assets	-	-	160	-	160
TOTAL MOVABLE TANGIBLE CAPITAL ASSETS	67,646	-	5,751	879	72,518

Included in the closing balance of R72,518 million, is an amount of R160 thousand for Finance Leases (Cellphones), R6 thousand (Legal Service book) and R40 thousand (Heritage Asset) accounted for in the separate registers

Movable Tangible Capital Assets under investigation

	Number	Value R'000
are assets that are under investigation:		
Heritage assets	-	-
Machinery and equipment	62	1,485
Specialised military assets	-	-
Biological assets	-	-

Assets under investigation have been analysed by the Asset Loss Control Committee and recommendations made for further steps to be taken.

38.1 Movement for 2023/24

MOVEMENT IN MOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2024

	Opening balance R'000	Prior period error R'000	Additions R'000	Disposals R'000	Closing balance R'000
HERITAGE ASSETS	40	-	-	-	40
Heritage assets	40	-	-	-	40
MACHINERY AND EQUIPMENT	43,938	50	24,008	390	67,606
Transport assets	222	-	19,913	-	20,135
Computer equipment	18,260	10	2,431	-	20,701
Furniture and office equipment	14,666	-	1,390	137	15,919
Other machinery and equipment	10,790	40	274	253	10,851
SPECIALISED MILITARY ASSETS	-	-	-	-	-
Specialised military assets	-	-	-	-	-
BIOLOGICAL ASSETS	-	-	-	-	-
Biological assets	-	-	-	-	-
FINANCE LEASE ASSETS	-	-	-	-	-
Finance lease assets	-	-	-	-	-
ASSETS	43,978	50	24,008	390	67,646

38.1.1	Prior period error	Note	2023/24 R'000
	Nature of prior period error		50
	Computer equipment		10
	Other Machinery and equipment		40
	Relating to 2023/24		
	Total		50

Prior period error of R10 thousand was to correct the misstatement of computer Equipment category on the note and register. R40 thousand was to add other machinery and equipment on the note.

38.2 Minor assets

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

	Specialised military assets R'000	Intangible assets R'000	Heritage assets R'000	Machinery and equipment R'000	Biological assets R'000	Finance lease assets R'000	Total R'000
Opening balance	-	-	-	13,754	-	-	13,754
Value adjustments	-	-	-	-	-	-	-
Additions	-	-	-	173	-	-	173
Disposals	-	-	-	481	-	-	481
TOTAL MINOR CAPITAL ASSETS	-	-	-	13,446	-	-	13,446

	Specialised military assets	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Finance lease assets	Total
Number of R1 minor assets	-	-	-	1,351	-	-	1,351
Number of minor assets at cost	-	-	-	7,824	-	-	7,824
TOTAL NUMBER OF MINOR ASSETS	-	-	-	9,175	-	-	9,175

Minor Capital Assets under investigation

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

* Included in the closing balance of R13,446 million is an amount of R8 thousand for legal service book accounted for in the separate registers. Assets under investigation have been analysed by the Asset Loss Control Committee and recommendations made for further steps to be taken.

Minor assets

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

	Specialised military assets R'000	Intangible assets R'000	Heritage assets R'000	Machinery and equipment R'000	Biological assets R'000	Finance lease assets R'000	Total R'000
Opening balance	-	-	-	14,264	-	-	14,264
Prior period error	-	-	-	-	-	-	-
Additions	-	-	-	49	-	-	49
Disposals	-	-	-	559	-	-	559
TOTAL MINOR CAPITAL ASSETS	-	-	-	13,754	-	-	13,754

	Specialised military assets	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Finance lease assets	Total
Number of R1 minor assets	-	-	-	1,475	-	-	1,475
Number of minor assets at cost	-	-	-	8,019	-	-	8,019
TOTAL NUMBER OF MINOR ASSETS	-	-	-	9,494	-	-	9,494

38.2.1	Prior period error	Note	2023/24 R'000
	Nature of prior period error Relating to 20WW/XX (affecting the opening balance)		
	Relating to 2023/24		
	Total		

38.3 Movable capital assets written off

MOVABLE CAPITAL ASSETS WRITTEN OFF FOR THE YEAR ENDED 31 MARCH 2025

	Specialised military assets R'000	Intangible assets R'000	Heritage assets R'000	Machinery and equipment R'000	Biological assets R'000	Finance lease assets R'000	Total R'000
Assets written off	-	-	-	743	-	-	743
OFF	-	-	-	743	-	-	743

MOVABLE CAPITAL ASSETS WRITTEN OFF FOR THE YEAR ENDED 31 MARCH 2024

	Specialised military assets R'000	Intangible assets R'000	Heritage assets R'000	Machinery and equipment R'000	Biological assets R'000	Finance lease assets R'000	Total R'000
Assets written off	-	-	-	-	-	-	-
OFF	-	-	-	-	-	-	-

Included in the amount R743 thousand is an amount of R693 thousand is movable capital assets written off through scrapping. An amount of R50 thousand relates to stolen assets written off.

Movable tangible capital assets: Capital Work-in-progress

38.4 CAPITAL WORK-IN-PROGRESS FOR THE YEAR ENDED 31 MARCH 2025

	Note	Opening Balance 1 April 2024	Current Year WIP	Ready for use (Assets to the AR) / Contracts terminated	Closing Balance 31 March 2025
	Annexure 7	R'000	R'000	R'000	R'000
Heritage assets		-	-	-	-
Machinery and equipment		-	-	-	-
Specialised military assets		-	-	-	-
Biological assets		-	-	-	-
TOTAL		-	-	-	-

Payables not recognised relating to Capital WIP
(Amounts relating to progress certificates received but

Total

2024/25
R'000

2023/24
R'000

CAPITAL WORK-IN-PROGRESS FOR THE YEAR ENDED 31 MARCH 2024

	Note	Opening Balance R'000	Prior period error R'000	Current Year WIP R'000	Ready for use (Assets to the AR) / Contracts terminated R'000	Closing Balance 31 March 2024 R'000
	Annexure 7	R'000	R'000	R'000	R'000	R'000
Heritage assets		-	-	-	-	-
Machinery and equipment		-	-	-	-	-
Specialised military assets		-	-	-	-	-
Biological assets		-	-	-	-	-
TOTAL		-	-	-	-	-

39 Intangible Capital Assets

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

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

Intangible Capital Assets under investigation

	Number	Value
Included in the above total of the intangible capital assets per the asset register are assets that are under investigation:		R'000
Software		-
Mastheads and publishing titles		-
Patents, licences, copyright, brand names, trademarks		-
Recipes, formulae, prototypes, designs, models		-
Services and operating rights		-

Movement for 2023/24

39.1 MOVEMENT IN INTANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2024

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

39.1.1 Prior period error

Note

2023/24
R'000

Nature of prior period error

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

-
-

Relating to 2023/24

-
-

Total

-

Intangible capital assets: Capital Work-in-progress

39.2 CAPITAL WORK-IN-PROGRESS FOR THE YEAR ENDED 31 MARCH 2025

	Note	Opening Balance 1 April 2024	Current Year WIP	Ready for use (Assets to the AR) / Contracts terminated	Closing Balance 31 March 2025
		R'000	R'000	R'000	R'000
Intangible assets	Annexure 7	-	-	-	-
TOTAL		-	-	-	-

	2024/25 R'000	2023/24 R'000
Payables not recognised relating to Capital WIP		
<i>(Amounts relating to progress certificates received but not paid at year end and therefore not included in capital work-in-progress)</i>	-	-
	-	-
	-	-
Total	-	-

CAPITAL WORK-IN-PROGRESS FOR THE YEAR ENDED 31 MARCH 2024

	Opening Balance R'000	Prior period error R'000	Current Year WIP R'000	Ready for use (Assets to the AR) / Contracts terminated R'000	Closing Balance 31 March 2024 R'000
<i>Note</i>					
<i>Annexure 7</i>					
Intangible assets	-	-	-	-	-
TOTAL	-	-	-	-	-

40 Immovable Tangible Capital Assets

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

	Opening balance R'000	Additions R'000	Disposals R'000	Closing balance R'000
BUILDINGS AND OTHER FIXED STRUCTURES	258,608	52,754	37,450	273,912
Dwellings	-	-	-	-
Non-residential buildings	251,040	48,536	35,525	264,051
Other fixed structures	7,568	4,218	1,925	9,861
HERITAGE ASSETS	-	-	-	-
Heritage assets	-	-	-	-
LAND AND SUBSOIL ASSETS	-	-	-	-
Land	-	-	-	-
Mineral and similar non-regenerative resources	-	-	-	-
FINANCE LEASE ASSETS	-	-	-	-
Finance lease assets	-	-	-	-
TOTAL IMMOVABLE TANGIBLE CAPITAL ASSETS	<u>258,608</u>	<u>52,754</u>	<u>37,450</u>	<u>273,912</u>

The opening balance was adjusted with an amount of R1,282 million from WIP to completed asset.

Immovable Tangible Capital Assets under investigation

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

Movement for 2023/24

40.1 MOVEMENT IN IMMOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2024

	Opening balance R'000	Prior period error R'000	Additions R'000	Disposals R'000	Closing balance R'000
BUILDINGS AND OTHER FIXED STRUCTURES	210,065	3,397	49,214	4,068	258,608
Dwellings	-	-	-	-	-
Non-residential buildings	202,319	-	48,721	-	251,040
Other fixed structures	7,746	3,397	493	4,068	7,568
HERITAGE ASSETS	2,115	-2,115	-	-	-
Heritage assets	2,115	-2,115	-	-	-
LAND AND SUBSOIL ASSETS	-	-	-	-	-
Land	-	-	-	-	-
Mineral and similar non-regenerative resources	-	-	-	-	-
FINANCE LEASE ASSETS	-	-	-	-	-
Finance lease assets	-	-	-	-	-
TOTAL IMMOVABLE TANGIBLE CAPITAL ASSETS	212,180	1,282	49,214	4,068	258,608

40.1.1 Prior period error

Note

2023/24
R'000

Nature of prior period error
Relating to prior years (affecting the opening balance)
Reclassification from Heritage asset to Other fixed structure

-2,115

-2,115

Relating to 2023/24

-

-

Total

-2,115

Reclassification from Heritage asset to Other fixed structure

Immovable tangible capital assets: Capital Work-in-progress

40.2 CAPITAL WORK-IN-PROGRESS AS AT 31 MARCH 2025

	Note	Opening Balance 1 April 2024 R'000	Current Year WIP R'000	Ready for use (Assets to the AR) / Contracts terminated R'000	Closing Balance 31 March 2025 R'000
Heritage assets	Annexure 7	-	-	-	-
Buildings and other fixed structures		39,211	20,078	47,745	11,544
Land and subsoil assets		-	-	-	-
TOTAL		39,211	20,078	47,745	11,544

Payables not recognised relating to Capital WIP
Independent Development Trust - Bodibe Library
Independent Development Trust - Matlosana Library
Total

2024/25
R'000
1,060
1,123
2,183

2023/24
R'000
-
-
-

CAPITAL WORK-IN-PROGRESS AS AT 31 MARCH 2024

	Note	Opening Balance R'000	Prior period error R'000	Current Year WIP R'000	Ready for use (Assets to the AR) / Contracts terminated R'000	Closing Balance 31 March 2024 R'000
Heritage assets	Annexure 7	1,459	-1,459	-	-	-
Buildings and other fixed structures		55,154	1,459	28,137	45,539	39,211
Land and subsoil assets		-	-	-	-	-
TOTAL		56,613	-	28,137	45,539	39,211

Immovable tangible capital assets written off
40.3 IMMOVABLE CAPITAL ASSETS WRITTEN OFF FOR THE YEAR ENDED 31 MARCH 2025

	Buildings and other fixed structures R'000	Heritage assets R'000	Land and subsoil assets R'000	Finance lease assets R'000	Total R'000
Immovable assets written off	-	-	-	-	-
OFF	-	-	-	-	-

IMMOVABLE CAPITAL ASSETS WRITTEN OFF FOR THE YEAR ENDED 31 MARCH 2024

	Buildings and other fixed structures R'000	Heritage assets R'000	Land and subsoil assets R'000	Finance lease assets R'000	Total R'000
Immovable assets written off	-	-	-	-	-
OFF	-	-	-	-	-

		Note	2024/25	2023/24
40.4 Immovable capital assets (additional information)	Estimated completion date	Annexure 9	Area	Area
a Unsurveyed land				
b Properties deemed vested		Annexure 9	Number	Number
Land parcels				-
Facilities				-
Schools				-
Clinics				-
Hospitals				-
Office buildings				-
Dwellings				-
Storage facilities				-
Other				-
c Facilities on unsurveyed land	Duration of use	Annexure 9	Number	Number
Schools				-
Clinics				-
Hospitals				-
Office buildings				-
Dwellings				-
Storage facilities				-
Other				-
d Facilities on right to use land	Duration of use	Annexure 9	Number	Number
Schools				-
Clinics				-
Hospitals				-
Office buildings				-
Dwellings				-
Storage facilities				-
Other				-
e Agreement of custodianship		Annexure 9	Number	Number
Land parcels				-
Facilities				-
Schools				-
Clinics				-
Hospitals				-
Office buildings				-
Dwellings				-
Storage facilities				-
Other				-

41 Principal-agent arrangements

	2024/25	2023/24
41.1 Department acting as the principal	R'000	R'000
North West Academy of Sports (Medics and Training)	1,510	685
Total	1,510	685

The Department had entered into a formal agreement with North West Academy of Sports for 2024/25 to procure professional medical services and training

41.2 Department acting as the agent

41.2.1 Revenue received for agency activities	2024/25 R'000	2023/24 R'000
Include a list of the entities for which the department acts as an agent and the amounts received for these agency duties	-	-
Total	-	-

41.2.2 Reconciliation of funds and disbursements - 2024/25

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

Reconciliation of funds and disbursements - 2023/24

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

41.2.3 Reconciliation of carrying amount of receivables and payables - 2024/25

Receivables

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

Payables

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

Reconciliation of carrying amount of receivables and payables - 2023/24

Receivables

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

Payables

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

42 Changes in accounting estimates and Changes in accounting policies

42.1 Change in accounting estimate

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

	Value derived using the original estimate	Value derived using the amended estimate	R-value impact of change in estimate
Accounting estimate change 1: Provide a description of the change in estimate			
Line item 1 affected by the change			
Line item 2 affected by the change			
Line item 3 affected by the change			
Line item 4 affected by the change			
Line item 5 affected by the change			

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

	Value derived using the original estimate	Value derived using the amended estimate	R-value impact of change in estimate
Line item 1 affected by the change			
Line item 2 affected by the change			
Line item 3 affected by the change			
Line item 4 affected by the change			
Line item 5 affected by the change			

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

	Value derived using the original estimate	Value derived using the amended estimate	R-value impact of change in estimate
Line item 1 affected by the change			
Line item 2 affected by the change			
Line item 3 affected by the change			
Line item 4 affected by the change			
Line item 5 affected by the change			

42.2 Changes in accounting policies

Nature of change in accounting policy	Note	Opening Balance before the change 1 April 2023 R'000	Adjustment to opening balance R'000	Restated opening Balance after the change 1 April 2023 R'000	Adjustment for 2023/24 R'000	Restated closing Balance 31 March 2024 R'000
Finance lease assets						
Movable Tangible Capital Assets	38			-		-
Intangible Capital Assets	39			-		-
Immovable Tangible Capital Assets	40			-		-
Minor Assets	38			-		-

43 Prior period errors

	Note	Amount before error correction R'000	2023/24 Prior period error R'000	Restated amount R'000
43.1 Correction of prior period errors				
<i>Revenue: (e.g. Annual appropriation, Departmental revenue, Aid assistance, etc.)</i>				
				-
				-
				-
Net effect				-

Expenditure: (e.g. Compensation of employees, Goods and services, Tangible capital assets, etc.)

Good & Services (Inventories-Clothing material & accessories)	Note 6.4	7,868	-6,987	881
Good & Services (Inventories -Material & supplies)	Note 6.4	-	6,987	6,987
Net effect		7,868	-	7,868

Prior Period error amounting to R6 987 for sport attire and equipment, was reduced from clothing material and accessories to materials and supplies to correct misclassification

Assets: (e.g. Receivables, Investments, Accrued departmental revenue, Movable tangible capital assets, etc.)

Movable Tangible Capital Assets (Computer Equipment)	Note 38	20,691	10	20,701
Movable Tangible Capital Assets (Other Machinery and Equip)	Note 38	10,811	40	10,851
Immovable Tangible Capital Assets (Heritage Asset)	Note 40	2,115	1,282	3,397
Capital Work in Progress (Heritage Assets)	Note 40.2	2,741	-2,741	-
Immovable Tangible Capital Assets (Heritage Asset)	Note 40	2,115	-2,115	-
Immovable Tangible Capital Assets (Other fixed structure)	Note 40	4,171	2,115	6,286
Net effect		42,644	-1,409	41,235

Prior period error of R10 thousand was to correct the misstatement of computer Equipment category on the note and register. R40 thousand was to add other machinery and equipment on the note. The movement in Note 40 and Note 40.2 is to correct Heritage asset which was completed in 2023/24 Financial year.

Liabilities: (e.g. Payables current, Voted funds to be surrendered, Commitments, Provisions, etc.)

		-	-	-
		-	-	-
Net effect		-	-	-

Other: (e.g. Unauthorised expenditure, Irregular expenditure, fruitless and wasteful expenditure, etc.)

Note 31 (Irregular Expenditure)	Note 31	6,400	384	6,784
Annexure 6 (Inventories)	Annexure 6	256,541	-256,541	-
Net effect		262,941	-256,157	6,784

Note 31, amount of R384 relates to expenditure incurred in 2023/24 and identified in 2024/25 financial year, procurement of library material. Annexure 6 relating to inventories procured and issued in prior years for an amount of R256,541 million.

44 TRANSFER OF FUNCTIONS AND MERGERS

44.1 Transfer of functions

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

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

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

44.2 Mergers

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

			Balance bef merger date Combining Dept (Specify) R'000	Balance bef merger date Combining Dept (Specify) R'000	Balance bef merger date Combining Dept (Specify) R'000	Balance after merger date Combined Dept (Specify) R'000
44.2.1	Statement of Financial Position	Note				
	ASSETS					
	Current Assets					
	Cash and cash equivalents					
	Other financial assets					
	Prepayments and advances					
	Receivables					
	Loans					
	Voted funds receivable					
	Statutory Appropriation receivable					
	Aid assistance prepayments					
	Aid assistance receivable					
	Non-Current Assets					
	Investments					
	Prepayments and advances					
	Receivables					
	Loans					
	Other financial assets					
	TOTAL ASSETS					
	LIABILITIES					
	Current Liabilities					
	Voted funds to be surrendered to the					
	Statutory Appropriation to be					
	Departmental revenue and NRF					
	Bank overdraft					
	Payables					
	Aid assistance repayable					
	Aid assistance unutilised					
	Non-Current Liabilities					
	Payables					
	TOTAL LIABILITIES					
	NET ASSETS					
44.2.2	Notes					
	Contingent liabilities					
	Contingent assets					
	Capital commitments					
	Accruals					
	Payables not recognised					
	Employee benefits					
	Lease commitments - operating lease					
	Lease commitments - finance lease					
	Lease commitments - operating lease revenue					
	Accrued departmental revenue					
	Irregular expenditure					
	Fruitless and wasteful expenditure					
	Impairment					
	Provisions					
	Movable tangible capital assets					
	Immovable tangible capital assets					
	Intangible capital assets					

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

45

STATEMENT OF CONDITIONAL GRANTS RECEIVED

NAME OF GRANT	GRANT ALLOCATION					SPENT				2023/24	
	Division of Revenue Act / Provincial Grants	Roll Overs	DORA Adjustments	Other Adjustments	Total Available	Amount received by department	Amount spent by department	Under / (overspending)	% of available funds spent by dept	Division of Revenue Act / Provincial Grants	Amount spent by department
	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Community Library Conditional Grant	155,383	11,878			167,261	167,261	158,232	9,029	94.6%	155,701	135,891
Expanded Public Work Program (EPWP) Grant										1,769	1,644
Mass Participation and Development Grant	50,978				50,978	50,978	50,633	345	99.3%	45,028	44,521
	206,361	11,878			218,239	218,239	208,865	9,374		202,498	182,056

Departments are reminded of the DORA requirement to certify that all transfers in terms of this Act were deposited into the primary bank account of the province or, where appropriate, into the CPD account of a province.

Mass Participation and Sport Development Grant- The spending was 99 percent, the 1 percent variance emanates from savings on delayed appointment of sports coordinators
Community Library Service Grant- The spending was 95 percent, the 5 percent under variance emanates from non completion of community library for the following projects
(Bodibe Library, Kgakala library, Matlosana and Moshana)

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

46

STATEMENT OF CONDITIONAL GRANTS PAID TO THE PROVINCES

NAME OF PROVINCE/GRANT	GRANT ALLOCATION				TRANSFER			SPENT				2023/24	
	Division of Revenue Act / Provincial grants	Roll Overs	Adjustments	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 dept.	Division of Revenue Act / Provincial grants	Actual Transfer
	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Summary by province													
Eastern Cape	-	-	-	-	-	-	-	-	-	-	-	-	-
Free State	-	-	-	-	-	-	-	-	-	-	-	-	-
Gauteng	-	-	-	-	-	-	-	-	-	-	-	-	-
KwaZulu-Natal	-	-	-	-	-	-	-	-	-	-	-	-	-
Limpopo	-	-	-	-	-	-	-	-	-	-	-	-	-
Mpumalanga	-	-	-	-	-	-	-	-	-	-	-	-	-
Northern Cape	-	-	-	-	-	-	-	-	-	-	-	-	-
North West	-	-	-	-	-	-	-	-	-	-	-	-	-
Western Cape	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-	-	-	-	-	-	-
Summary by grant													
	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-

1.

Eastern Cape
Free State
Gauteng
KwaZulu-Natal
Limpopo
Mpumalanga
Northern Cape
North West
Western Cape

National Department surrender of unspent conditional grant not approved for rollover (To be completed by National Departments)

Name of province

Related to conditional grants schedule of			
Amount	Amount	Amount	Amount still
R'000	R'000	R'000	R'000

Total

-	-	-	-
-	-	-	-

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

47

STATEMENT OF CONDITIONAL GRANTS AND OTHER TRANSFERS TO MUNICIPALITIES

NAME OF MUNICIPALITY	2024/25							2023/24	
	GRANT ALLOCATION				TRANSFER			DoRA and other transfers	Actual Transfer
	DoRA and other transfers	Roll Overs	Adjustments	Total Available	Actual Transfer	Funds Withheld	Re-allocations by National Treasury or National Department		
	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
MAFIKENG MUNICIPALITY	1,855			1,855	1,855	-		1,775	1,775
RUSTENBURG MUNICIPALITY	1,864			1,864	1,864	-		1,784	1,784
MOSES KOTANE MUNICIPALITY	1,000			1,000	1,000	-		1,200	1,200
KGETLENG RIVER MUNICIPALITY	1,322			1,322	1,322	-		1,600	1,597
MORETELE MUNICIPALITY	1,183			1,183	1,183	-		1,036	1,036
BRITS/MADIBENG MUNICIPALITY	1,400			1,400	1,400	-		1,200	1,200
MATLOSANA MUNICIPALITY	1,400			1,400	1,400	-		950	950
MAQUASSI MUNICIPALITY	1,189			1,189	1,189	-		1,043	1,043
LEKWA-TEEMANE MUNICIPALITY	981			981	981	-		939	939
GREATER TAUNG MUNICIPALITY	1,236			1,236	1,236	-		1,097	1,097
MAMUSA MUNICIPALITY	1,694			1,694	1,694	-		1,621	1,621
KAGISANO MOLOPO MUNICIPALITY	1,015			1,015	1,015	-		971	971
RAMOTSHERE MOILOA MUNICIPALITY	928			928	928	-		270	-
RATLOU MUNICIPALITY	1,392			1,392	1,392	-		1,684	1,684
JB MARKS MUNICIPALITY	1,200			1,200	1,200	-		-	-
	19,659	-	-	19,659	19,659	-	-	17,170	16,897

National Departments are reminded of the DORA requirements to indicate any re-allocations by the National Treasury or the transferring department, certify that all transfers in terms of this Act were deposited into the primary bank account of a municipality or, where appropriate, into the CPD account of a municipality as well as indicate the funds utilised for the administration of the receiving officer.

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

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

48 BROAD BASED BLACK ECONOMIC EMPOWERMENT PERFORMANCE

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

		2024/25	2023/24
	Note	R'000	R'000
49 NATURAL DISASTER OR RELIEF EXPENDITURE	<u>ANNEXURE 11</u>		
Compensation of employees		-	-
Goods and services		-	-
Transfers and subsidies		-	-
Expenditure for capital assets		-	-
Other		-	-
Total		<u>-</u>	<u>-</u>

Include discussion where deemed relevant.

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

ANNEXURE 1A

STATEMENT OF CONDITIONAL GRANTS AND OTHER TRANSFERS TO MUNICIPALITIES

NAME OF MUNICIPALITY	GRANT ALLOCATION				TRANSFER			SPENT				2023/24	
	DoRA and other transfers	Roll Overs	Adjustments	Total Available	Actual Transfer	Funds Withheld	Re-allocations by National Treasury or National Department	Amount received by Municipality	Amount spent by municipality	Unspent funds	% of available funds spent by municipality	DoRA and other transfers	Actual Transfer
	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
MAFIKENG MUNICIPALITY	1,855			1,855	1,855	-						1,775	1,775
RUSTENBURG MUNICIPALITY	1,864			1,864	1,864	-						1,784	1,784
MOSES KOTANE MUNICIPALITY	1,000			1,000	1,000	-						1,200	1,200
KGETLENG RIVER MUNICIPALITY	1,322			1,322	1,322	-						1,600	1,597
MORETELE MUNICIPALITY	1,183			1,183	1,183	-						1,036	1,036
BRITS/MADIBENG MUNICIPALITY	1,400			1,400	1,400	-						1,200	1,200
MATLOSANA MUNICIPALITY	1,400			1,400	1,400	-						950	950
MAQUASSI MUNICIPALITY	1,189			1,189	1,189	-						1,043	1,043
LEKWA-TEEMAME MUNICIPALITY	981			981	981	-						939	939
GREATER TAUNG MUNICIPALITY	1,236			1,236	1,236	-						1,097	1,097
MAMUSA MUNICIPALITY	1,694			1,694	1,694	-						1,621	1,621
KAGISANO MOLOPO MUNICIPALITY	1,015			1,015	1,015	-						971	971
RAMOTSHERE MOILOA MUNICIPALITY	928			928	928	-						270	-
RATLOU MUNICIPALITY	1,392			1,392	1,392	-						1,684	1,684
JB MARKS MUNICIPALITY	1,200			1,200	1,200	-						-	-
DITSBOTLA MUNICIPALITY	-			-	-	-						-	-
Total	19,659	-	-	19,659	19,659	-	-	-	-	-	-	17,170	16,897

National Departments are reminded of the DORA requirements to indicate any re-allocations by the National Treasury or the transferring department, certify that all transfers in terms of this Act were deposited into the primary bank account of a municipality or, where appropriate, into the CPD account of a municipality as well as indicate the funds utilised for the administration of the receiving officer.

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

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

ANNEXURE 1B

STATEMENT OF TRANSFERS TO DEPARTMENTAL AGENCIES AND ACCOUNTS

DEPARTMENTAL AGENCY/ACCOUNT	TRANSFER ALLOCATION				TRANSFER		2023/24	
	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
Mmabana Art, Culture and Sports Foundation	123,547	-	-	123,547	123,547	100.0%	133,177	133,177
Skills Development Levy	313	-	-	313	246	78.6%	300	300
NW Provincial Heritage Resources Authority (PHRA)	2,812	-	-	2,812	2,812	100.0%	2,670	2,670
Klein Marico COE & Good and Services	9,279	-	-	9,279	9,266	99.9%	9,863	9,566
Boxing SA	-	-	-	-	-	-	350	350
Noyons Recreation Center	2,167	-	-	2,167	2,167	100.0%	2,000	1,590
Donkervliet Recreation Center	5,446	-	-	5,446	5,429	99.7%	5,000	4,391
NW Language Committee	1,009	-	-	1,009	1,009	100.0%	1,423	1,423
NW Geographical Names	1,009	-	-	1,009	1,009	100.0%	1,500	553
Total	145,582	-	-	145,582	145,485		156,283	154,020

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

ANNEXURE 1F
STATEMENT OF TRANSFERS TO NON-PROFIT INSTITUTIONS

	TRANSFER ALLOCATION				EXPENDITURE		2023/24	
	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
NON-PROFIT INSTITUTIONS								
Transfers								
NPI: Ikageng Museum	402	-	-	402	402	100.0%	889	889
NPC: Moses Kotane foundation	500	-	-	500	500	100.0%	-	-
NPI: Library for The Blind	1,400	-	-	1,400	1,400	100.0%	1,200	1,200
NPI: HC Bosman Museum	302	-	-	302	302	100.0%	289	289
NPI: Pub house for creative writers	1,000	-	-	1,000	1,000	100.0%	1,494	1,494
NPI: Klerksdorp Cult Hist Mesuem (City of Matlosana)	200	-	-	200	200	100.0%	231	231
NPI: NW Provincial Recreation Council	1,546	-	-	1,546	1,546	100.0%	1,658	1,658
NPI: NW Academy Sport Commission	9,047	-	-	9,047	9,047	100.0%	9,866	9,566
NPI: NW Federation of community centre	1,214	-	-	1,214	1,214	100.0%	1,162	1,162
NPI: Soul Africa Foundation (Rusty Rocks)	-	-	-	-	-	-	285	150
NPI: TTT Foundation NPC	-	-	-	-	-	-	487	-
NPI: Kraaipan Museum	200	-	-	200	200	100.0%	58	58
NPI: Sport Council	2,320	-	-	2,320	2,320	100.0%	986	986
N12 Ultra Marathon NPC	1,500	-	-	1,500	1,500	100.0%	2,200	2,200
Mo2C Institute NPC	-	-	-	-	-	-	100	100
KAMELO FOUNDATION	-	-	-	-	-	-	150	150
NPI: SHANDI EVENTSCREW	-	-	-	-	-	-	70	70
NPI: KASI MOVEMENT	100	-	-	100	100	100.0%	100	-
LETATHE ENTERTAINMENT	150	-	-	150	150	100.0%	150	-
REJUNIVATING MEDIA	70	-	-	70	70	100.0%	100	-
NNASRASA NORTH WEST	-	-	-	-	-	-	2,000	2,000
KAMOENTLE FOUNDATION	150	-	-	150	150	100.0%	150	-
LONG T FOUNDATION	-	-	-	-	-	-	150	150
HONEYBEE HAVEN	-	-	-	-	-	-	150	150
SETLHATHWE HERITAGE	60	-	-	60	-	0.0%	-	-
NORTH WEST MUSEUMS	-	-	-	-	-	-	-	-
SALAMANDE NTSOMI FOUNDATION	100	-	-	100	100	100.0%	-	-
BAAGJ FOUNDATION	100	-	-	100	100	100.0%	-	-
ITSOSENG FM	70	-	-	70	70	100.0%	-	-
	20,431	-	-	20,431	20,371		23,925	22,503
Subsidies								
	-	-	-	-	-	-	-	-
Total	20,431	-	-	20,431	20,371		23,925	22,503

NORTH WEST: ARTS, CULTURE, SPORTS AND RECREATION

Annexures to the Annual Financial Statements

ANNEXURE 1G

STATEMENT OF TRANSFERS TO HOUSEHOLDS

HOUSEHOLDS	TRANSFER ALLOCATION				EXPENDITURE		2023/24	
	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	2,728			2,728	2,728	100.0%	2,739	1,548
Injury on Duty	517			517	517	100.0%	107	8
	<u>3,245</u>	-	-	<u>3,245</u>	<u>3,245</u>		<u>2,846</u>	<u>1,556</u>
Subsidies								
	-	-	-	-	-		-	-
Total	<u>3,245</u>	-	-	<u>3,245</u>	<u>3,245</u>		<u>2,846</u>	<u>1,556</u>

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

ANNEXURE 1J

STATEMENT OF GIFTS, DONATIONS AND SPONSORSHIPS MADE

NATURE OF GIFT, DONATION OR SPONSORSHIP (Group major categories but list material items including name of organisation)	2024/25	2023/24
	R'000	R'000
Made in kind		
Gifts		
Total gifts	-	-
Donations		
Movable Minor Assets		
METHUSELE PRIMARY	31	-
IPELENG PRIMARY SCHOOL	28	-
RAMOSADI PRIMARY SCHOOL	30	-
DIPHETOGO PRIMARY SCHOOL	23	-
ST ASIA APOSTOLIC CHURCH	29	-
KGOTLA YOO MORUTLWA	32	-
EAGLES BASKETBAL INSTITUTION	30	-
BOROLATUKU DAY CARE	17	-
BAPTIST TABERNACLE OF WORSHIP	24	-
PEPELETSO EARLY LEARNING	30	-
Movable Capital Assets		
METHUSELE PRIMARY	7	-
RAMOSADI PRIMARY SCHOOL	27	-
DIPHETOGO PRIMARY SCHOOL	12	-
ST ASIA APOSTOLIC CHURCH	11	-
EAGLES BASKETBAL INSTITUTION	38	-
BOROLATUKU DAY CARE	29	-
PEPELETSO EARLY LEARNING	5	-
BAPTIST TABERNACLE OF WORSHIP	7	-
Total donations	410	-
Sponsorships		
Total sponsorships	-	-
TOTAL GIFTS, DONATIONS AND SPONSORSHIPS MADE IN KIND	410	-
Capital and Minor Assets donated to schools, churches and other institutions:-		
METHUSELE PRIMARY		
IPELENG PRIMARY SCHOOL		
RAMOSADI PRIMARY SCHOOL		
DIPHETOGO PRIMARY SCHOOL		
ST ASIA APOSTOLIC CHURCH		
KGOTLA YOO MORUTLWA		
EAGLES BASKETBAL INSTITUTION		
BOROLATUKU DAY CARE		
BAPTIST TABERNACLE OF WORSHIP		
PEPELETSO EARLY LEARNING		

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

ANNEXURE 1K

STATEMENT OF ACTUAL MONTHLY EXPENDITURE PER GRANT

GRANT TYPE	APRIL	MAY	JUN	JUL	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	TOTAL
	2024	2024	2024	2024	2024	2024	2024	2024	2024	2025	2025	2025	
	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	
Community Library Conditional Grant	6,273	15,350	9,399	9,746	18,470	13,472	12,523	9,497	13,055	11,315	11,369	27,763	158,232
Mass Participation and Development Grant	8,768	8,018	6,697	5,221	6,229	3,474	3,732	1,534	946	891	2,089	3,034	50,633
Total	15,041	23,368	16,096	14,967	24,699	16,946	16,255	11,031	14,001	12,206	13,458	30,797	208,865

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

ANNEXURE 3B

STATEMENT OF CONTINGENT LIABILITIES AS AT 31 MARCH 2025

NATURE OF LIABILITY	Opening balance 1 April 2024	Liabilities incurred during the year	Liabilities paid/ cancelled/ reduced during the year	Liabilities recoverable (Provide details hereunder)	Closing balance 31 March 2025
	R'000	R'000	R'000	R'000	R'000
Claims against the department					
Breach of contract : Moinwe & Sons v CATA	92				92
Motor vehicle Accident :Marungwana	79				79
Motor vehicle Accident :Mohumape	13				13
Subtotal	184	-	-	-	184
Environmental liability					
					-
Subtotal	-	-	-	-	-
Other					
					-
Subtotal	-	-	-	-	-
TOTAL	184	-	-	-	184

ANNEXURE 3B (continued)

STATEMENT OF CONTINGENT LIABILITIES AS AT 31 MARCH 2025

Nature of liabilities recoverable	Opening balance 1 April 2024	Details of liability and recoverability	Movement during the year	Closing balance 31 March 2025
	R'000		R'000	R'000
				-
				-
Total	-		-	-

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

ANNEXURE 4
CLAIMS RECOVERABLE

GOVERNMENT ENTITY	Confirmed balance		Unconfirmed balance		Total		Cash in transit at year end	
	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
DEPARTMENTS								
Department of Public Works	547	82			547	82		
Department of Social Development	14	-			14	-		
North West Provincial Treasury	73	-			73	-		
	634	82	-	-	634	82		
OTHER GOVERNMENT ENTITIES								
Total	634	82	-	-	634	82		

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

ANNEXURE 5
INTER-GOVERNMENT PAYABLES

GOVERNMENT ENTITY	Confirmed balance outstanding		Unconfirmed balance outstanding		Total		Cash in transit at year end 2024/25*	
							Payment date up to six (6) working days before year end	Amount
	31/03/2025	31/03/2024	31/03/2025	31/03/2024	31/03/2025	31/03/2024		R'000
	R'000	R'000	R'000	R'000	R'000	R'000		
DEPARTMENTS								
Current								
NNational Department of Justice	-	-	755	775	755	775		
NW: Community Safety and Transport	370	863	-	-	370	863		
NW: Department of Public Works	1	16	-	-	1	16		
National Department of Home Affairs	-	3	-	-	-	3		
NW: Provincial Treasury	-	1	-	-	-	1		
NW: Department of Econ. Dev,Cons and Tourism	42	-	-	54	42	54		
NW: Department of Education	-	-	-	-	-	-		
South African Police Services	-	-	-	-	-	-		
Subtotal	413	883	755	829	1,168	1,712		
Non-current								
Subtotal	-	-	-	-	-	-		
Total Departments	413	883	755	829	1,168	1,712		
OTHER GOVERNMENT ENTITY								
Current								
Auditor General	2,792	1,652	-	-	2,792	1,652		
Telkom	338	485	-	-	338	485		
SITA	540	224	-	-	540	224		
Eskom	699	459	-	-	699	459		
City of Matlosana Local Municipality	6	2	-	-	6	2		
Rustenburg local Municipality	143	231	-	-	143	231		
Mahikeng Local Municipality	85	131	-	-	85	131		
Ramotshere Moiloa Local Municipality	-	-	-	-	-	-		
IDT	3,675	-	-	-	3,675	-		
Subtotal	8,278	3,184	-	-	8,278	3,184		
Non-current								
Subtotal	-	-	-	-	-	-		
Total Other Government Entities	8,278	3,184	-	-	8,278	3,184		
TOTAL INTERGOVERNMENTAL PAYABLES	8,691	4,067	755	829	9,446	4,896		

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

ANNEXURE 6
INVENTORIES

INVENTORIES FOR THE YEAR ENDED 31 MARCH 2025	Note	Library learning material, supplies and Books R'000	Clothing Materials and Accessories R'000	Material & Supplies R'000	Machinery and Equipment e.g computers R'000	TOTAL R'000
Opening balance		-	-	-	-	-
Add/(Less): Adjustments to prior year balances						
Add: Additions/Purchases - Cash		7,939	920	11,013	6,557	26,429
Add: Additions - Non-cash						-
(Less): Disposals						-
(Less): Issues		-	(920)	(11,013)	(6,557)	(18,490)
Add/(Less): Received current, not paid (Paid current year, received prior year)						-
Add/(Less): Adjustments						-
Closing balance		7,939	-	-	-	7,939

Included in the amount of R7 939 million is R6 991 million of library books and R948 thousand of learning materials(Library toys) to be distributed to municipalities
The amount of R6557 million relates to Computers distributed to municipalities
An amount of R11 013 million relates to Sports equipment and attire distributed to clubs, hubs and schools,
An amount of R920 thousand relates to clothing materials for protective gear, cultural attire, etc.
The balance of library materials of R7 939 million procured for 2024/25 will be issued to libraries in 2025/26

INVENTORIES FOR THE YEAR ENDED 31 MARCH 2024	Note	LIBRARY BOOKS R'000	Clothing Materials and Accessories R'000	Material & Supplies R'000	Machinery and Equipment R'000	TOTAL R'000
Opening balance		249,742				249,742
Add/(Less): Adjustments to prior year balances		(249,742)				(249,742)
Add: Additions/Purchases - Cash		6,799	405	6,987	4,914	19,105
Add: Additions - Non-cash						-
(Less): Disposals						-
(Less): Issues		(6,799)	(405)	(6,987)	(4,914)	(19,105)
Add/(Less): Received current, not paid (Paid current year, received prior year)						-
Add/(Less): Adjustments						-
Closing balance		-	-	-	-	-

An amount of R249,742 and R6,799 million is a correction of inventory procured and distributed in previous years and not captured as issued.

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

ANNEXURE 7

Movement in Capital Work-in-Progress

MOVEMENT IN CAPITAL WORK-IN-PROGRESS FOR THE YEAR ENDED 31 MARCH 2025

	Opening balance	Current Year Capital WIP	Ready for use (Asset register) / Contract terminated R'000	Closing balance
	R'000	R'000		R'000
HERITAGE ASSETS	-	-	-	-
Heritage assets				
MACHINERY AND EQUIPMENT	-	-	-	-
Transport assets				
Computer equipment				
Furniture and office equipment				
Other machinery and equipment				
SPECIALISED MILITARY ASSETS	-	-	-	-
Specialised military assets				
BIOLOGICAL ASSETS	-	-	-	-
Biological assets				
BUILDINGS AND OTHER FIXED STRUCTURES	39,211	20,078	47,745	11,544
Dwellings				
Non-residential buildings	31,347	18,598	44,485	5,450
Other fixed structures	7,864	1,480	3,260	6,094
LAND AND SUBSOIL ASSETS	-	-	-	-
Land				
Mineral and similar non-regenerative resources				
COMPUTER SOFTWARE	-	-	-	-
Computer Software				
MASTHEADS AND PUBLISHING TITLES	-	-	-	-
Mastheads and publishing titles				
PATENTS, LICENCES, COPYRIGHT, BRAND NAMES, TRADEMARKS	-	-	-	-
Patents, Licences, Copyright, Brand names, Trademarks				
RECIPES, FORMULAE, PROTOTYPES, DESIGNS, MODELS	-	-	-	-
Recipes, formulae, prototypes, designs, models				
SERVICES AND OPERATING RIGHTS	-	-	-	-
Services and operating rights				
TOTAL	39,211	20,078	47,745	11,544

MOVEMENT IN CAPITAL WORK-IN-PROGRESS FOR THE YEAR ENDED 31 MARCH 2024

	Opening balance	Prior period errors	Current Year Capital WIP	Ready for use (Asset register) / Contract terminated R'000	Closing balance
	R'000	R'000	R'000	R'000	R'000
HERITAGE ASSETS	1,459	(1,459)	-	-	-
Heritage assets	1,459	(1,459)			
MACHINERY AND EQUIPMENT	-	-	-	-	-
Transport assets					
Computer equipment					
Furniture and office equipment					
Other machinery and equipment					
SPECIALISED MILITARY ASSETS	-	-	-	-	-
Specialised military assets					
BIOLOGICAL ASSETS	-	-	-	-	-
Biological assets					
BUILDINGS AND OTHER FIXED STRUCTURES	55,154	1,459	13,818	31,220	39,211
Dwellings					
Non-residential buildings	30,250		6,241	5,144	31,347
Other fixed structures	24,904	1,459	7,577	26,076	7,864
LAND AND SUBSOIL ASSETS	-	-	-	-	-
Land					
Mineral and similar non-regenerative resources					
COMPUTER SOFTWARE	-	-	-	-	-
Computer Software					
MASTHEADS AND PUBLISHING TITLES	-	-	-	-	-
Mastheads and publishing titles					
PATENTS, LICENCES, COPYRIGHT, BRAND NAMES, TRADEMARKS	-	-	-	-	-
Patents, Licences, Copyright, Brand names, Trademarks					
RECIPES, FORMULAE, PROTOTYPES, DESIGNS, MODELS	-	-	-	-	-
Recipes, formulae, prototypes, designs, models					
SERVICES AND OPERATING RIGHTS	-	-	-	-	-
Services and operating rights					
TOTAL	56,613	-	13,818	31,220	39,211

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

ANNEXURE 12

ANALYSIS OF PREPAYMENTS AND ADVANCES (NOTES 42.1 AND 13.1 TO 13.4)

Name of Entity	Sector of the entity	Description of goods, services, and/or capital assets paid for	Classification categories	Contract reference number	Total contract value	Contract commencement date	Contract end date	Frequency of the prepayment or advance	Balance outstanding as at 31 March 2017	Total amount prepaid / advanced in the current year	Less: goods, services or capital assets received in the current year	Add / (Less): Other	Balance outstanding as at 31 March 2022	Reason for prepayment or advance and for it remaining outstanding at year end (more details can be provided in the narrative blocks where necessary)
					R'000				R'000	R'000	R'000	R'000		
Prepayments														
Office of the Premier	Provincial Department	Microsoft Licence	Goods and services	MEA-ACSR-2023/24	1,455	7/1/2023	6/30/2024	Annually		1,455	(1,435)			2023/24 Annual subscription on Microsoft lic-refund to ODP
Office of the Premier	Provincial Department	Microsoft Licence	Goods and services	MEA-ACSR-2024/25	1,332	7/1/2024	6/30/2025	Annually		1,332	(869)		333	2024/25 Annual subscription on Microsoft lic-refund to ODP
TOTAL PREPAYMENTS										2,787	(2,454)		333	
Advances														
Please select														
TOTAL ADVANCES														
TOTAL PREPAYMENTS AND ADVANCES										2,787	(2,454)		333	

**KLEIN
MARICO**
**RECREATIONAL
CENTRE**



.1 INSTITUTIONAL PROGRAMME PERFORMANCE INFORMATION – KLEIN MARICO RECREATION CENTRE

1.1 Programme 1: MANAGEMENT AND ADMINISTRATION

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

Outcomes the programmes responds to:

- Improved governance
 - Output indicators 1.1, 1.2, 1.3

The table below shows actual achievements on outputs and output indicators:

Programme: Management and Administration								
Outcome	Output	Output Indicator	Actual Achievement 2022/2023	Actual Achievement 2023/2024	Planned Target 2024/2025	Actual Achievement 2024/2025	Deviation from planned target to Actual Achievement for 2024/2025	Comment on deviations
Improved Good Governance	Improved Audit Opinion	1.1 Audit Outcome	Unqualified Audit Opinion (2021/2022)	Unqualified Audit Opinion (2022/2023).	Clean Audit Opinion	Qualified Audit Opinion	Clean Audit Opinion	Material findings identified by AGSA on the AFS no.07 – Living Resources and the APR.
		1.2 Number of Governance Committee	New	New	02	02	00	N/A

Programme: Management and Administration								
Outcome	Output	Output Indicator	Actual Achievement 2022/2023	Actual Achievement 2023/2024	Planned Target 2024/2025	Actual Achievement 2024/2025	Deviation from planned target to Actual Achievement for 2024/2025	Comment on deviations
		ee meetings convened						
		1.3 Percentage of Post Audit Action Plans implemented	New	New	100%	100%	0%	N/A

Strategy to overcome areas of under performance

N/A

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

N/A

Significant achievement for the programme

- 2025/30 Strategic plan and 2025/26 APPs financial years developed and approved
- Post audit action plan developed and implemented
- 1x ACSR official trained on the pastel accounting system to prepare the IFS and the AFS
- 1x official at level 09 appointed to assist with the preparation of AFS for both centres

.2 PROGRAMME 2: RECREATION

Purpose: To facilitate process of participation in Recreational activities to contribute to the improvement of well-being, general health and the skills of the community

Outcomes the programmes responds to:

- Improved Recreational Services
 - Output indicators 2.1, 2.2, 2.3, 2.4, 2.5

Outcomes, Outputs, Output Indicators, Targets and Actual Achievements

The entity is poised and well positioned to deliver recreational activities across the age spectrum to address social ills and enhance social cohesion and nation building.

The table below shows actual achievements on outputs and output indicators:

Programme: Recreation								
Outcome	Output	Output Indicator	Actual Achievement 2022/2023	Actual Achievement 2023/2024	Planned Target 2024/2025	Actual Achievement 2024/2025	Deviation from planned target to Actual Achievement for 2024/2025	Comment on deviations
Improved Recreational Services.	Maintenance of recreation facility..	2.1 Number of facilities maintained	New	New	03	01	-02	Maintenance is currently ongoing at Klein Marico due to delay in procurement process.
	Re-skilling/training of officials.	2.2 Number of capacity building programmes	New	New	04	04	00	N/A

Programme: Recreation								
Outcome	Output	Output Indicator	Actual Achievement 2022/2023	Actual Achievement 2023/2024	Planned Target 2024/2025	Actual Achievement 2024/2025	Deviation from planned target to Actual Achievement for 2024/2025	Comment on deviations
		provided to officials						
	Recreational initiatives implemented.	2.3 Number of Recreation Initiatives implemented	New	08	04	04	00	N/A
	Partnerships initiated	2.4 Number of Service Level Agreement/ Memorandum of Understanding signed	New	02	03	01	-02	Engagement with prospective partners still ongoing
		2.5 Number of game animal counts conducted	New	New	02	01	-01	Compliant suppliers to perform aerial count as per specificati

Programme: Recreation								
Outcome	Output	Output Indicator	Actual Achievement 2022/2023	Actual Achievement 2023/2024	Planned Target 2024/2025	Actual Achievement 2024/2025	Deviation from planned target to Actual Achievement for 2024/2025	Comment on deviations
								on were not available.

Strategy to overcome areas of under performance

N/A

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

N/A

Significant achievement for the programme

- 1X animal count performed in May 2024
- Clear view fence installed around the conference
- Backup generator installed
- Renovation of 2x chalets
- Resuscitated electricity and water supply to reach the cent

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	23,500	19,868
Adjustment to opening balance	(926)	3 632
Opening balance as restated	22,574	23,500
Add: Irregular expenditure confirmed	0	0
Less: Irregular expenditure condoned	0	0
Less: Irregular expenditure not condoned and removed	0	0
Less: Irregular expenditure recoverable	0	0
Less: Irregular expenditure not recovered and written off	0	0
Closing balance	22,574	23,500

Reconciling notes to the annual financial statement disclosure

Description	2024/2025	2023/2024
	R'000	R'000
Irregular expenditure that was under assessment	0	0
Irregular expenditure that relates to prior years and identified in 2024/2025	0	0
Irregular expenditure for the current year	0	0
Total	0	0

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

Description	2024/2025	2023/2024
	R'000	R'000
Irregular expenditure under assessment	0	0
Irregular expenditure under determination	22 574	23 500
Irregular expenditure under investigation	0	0
Total	22 574	23 500

R22,574 million is under determination by the Loss Control Function and has been submitted to the condoning authority for consideration.

c) Details of current and previous year irregular expenditure condoned

Description	2024/2025	2023/2024
	R'000	R'000
Irregular expenditure condoned	0	0
Total	0	0

d) Details of current and previous year irregular expenditure removed - (not condoned)

Description	2024/2025	2023/2024
	R'000	R'000
Irregular expenditure NOT condoned and removed	0	0
Total	0	0

e) Details of current and previous year irregular expenditure recoverable

Description	2024/2025	2023/2024
	R'000	R'000
Irregular expenditure recoverable	0	0
Total	0	0

	2024/2025	2023/2024
	R'000	R'000
f) Details of current and previous year [irregular expenditure not recoverable and written off (irrecoverable)]	0	0
Description	0	0
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 <u>is not</u> responsible for the non-compliance)		
Description	2024/2025	2023/2024
	R'000	R'000
<i>Not Applicable</i>	0	0
Total	0	0
h) Details of non-compliance cases where an institution is involved in an inter-institutional arrangement (where such institution <u>is</u> responsible for the non-compliance)		
Description	2024/2025	2023/2024
	R'000	R'000
<i>Not Applicable</i>	0	0
Total	0	0
i) Details of current and previous year disciplinary or criminal steps taken as a result of irregular expenditure		
Disciplinary steps taken		
<i>N/a</i>		

1.2 Fruitless and wasteful expenditure

a) Reconciliation of fruitless and wasteful expenditure

Description	2024/2025	2023/2024
	R'000	R'000
Opening balance	0	0
Adjustment to opening balance	0	0
Opening balance as restated	0	0
Add: Fruitless and wasteful expenditure confirmed	0	0
Less: Fruitless and wasteful expenditure recoverable	0	0
Less: Fruitless and wasteful expenditure not recoverable and written off	0	0
Closing balance	0	0

N/a

Reconciling notes

Description	2024/2025	2023/2024
	R'000	R'000
Fruitless and wasteful expenditure that was under assessment.	0	0
Fruitless and wasteful expenditure that relates to prior year and identified in current year.	0	0
Fruitless and wasteful expenditure for the current year	0	0
Total	0	0

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

Description ¹	2024/2025	2023/2024
	R'000	R'000
Fruitless and wasteful expenditure under assessment	0	0
Fruitless and wasteful expenditure under determination	0	0
Fruitless and wasteful expenditure under investigation	0	0
Total⁵	0	0

c) Details of fruitless and wasteful expenditure recoverable

Description	2024/2025	2023/2024
	R'000	R'000
Fruitless and wasteful expenditure recoverable	0	0
Total	0	0

d) Details of current and previous year fruitless and wasteful expenditure not recovered and written off

Description	2024/2025	2023/2024
	R'000	R'000
Fruitless and wasteful expenditure written off	-	-
Total	0	0

N/a

⁵ Total unconfirmed fruitless and wasteful expenditure (assessment), losses (determination), and criminal conduct (investigation)

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

Description	R'000
N/a	

N/a

1.3 Unauthorised expenditure

a) Reconciliation of unauthorised expenditure

Description	2024/2025	2023/2024
	R'000	R'000
Opening balance	0	0
Adjustment to opening balance	0	0
Opening balance as restated	0	0
Add: unauthorised expenditure confirmed	0	0
Less: unauthorised expenditure approved with funding	0	0
Less: unauthorised expenditure approved without funding	0	0
Less: unauthorised expenditure recoverable	0	0
Less: unauthorised not recovered and written off ⁶	0	0
Closing balance	0	0

Reconciling notes

Description	2024/2025	2023/2024
	R'000	R'000
Unauthorised expenditure that was under assessment	0	0
Unauthorised expenditure that relates to prior year and identified current year	0	0
Unauthorised expenditure for the current year	0	0
Total	0	0

⁶ This amount may only be written off against available savings

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

Description ⁷	2024/2025	2023/2024
	R'000	R'000
Unauthorised expenditure under assessment	0	0
Unauthorised expenditure under determination	0	0
Unauthorised expenditure under investigation	0	0
Total⁸	0	0

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

a) Details of current and previous year material losses through criminal conduct

Material losses through criminal conduct	2024/2025	2023/2024
	R'000	R'000
Theft	0	0
Other material losses	0	0
Less: Recovered	0	0
Less: Not recovered and written off	0	0
Total	0	0

b) Details of other material losses

Nature of other material losses	2024/2025	2023/2024
	R'000	R'000
<i>(Group major categories, but list material items)</i>	0	0
	0	0
	0	0
Total	0	0

c) Other material losses recovered

Nature of losses	2024/2025	2023/2024
	R'000	R'000
<i>(Group major categories, but list material items)</i>	0	0
	0	0
	0	0
Total	0	0

⁷ Group similar items

⁸ Total unconfirmed unauthorised expenditure (assessment), losses (determination), and criminal conduct (investigation)

d) Other material losses written off

Nature of losses	2024/2025	2023/2024
	R'000	R'000
(Group major categories, but list material items)	0	0
	0	0
Total	0	0

2. LATE AND/OR NON-PAYMENT OF SUPPLIERS

Description	Number of invoices	Consolidated Value
		R'000
Valid invoices received	0	0
Invoices paid within 30 days or agreed period	0	0
Invoices paid after 30 days or agreed period	0	0
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

N/a

4. 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
N/a	N/a	N/a	N/a	N/a

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
N/a	N/a	N/a	N/a	-	-	-
Total				0	0	0

Report of the auditor-general to North West Provincial Legislature on Klein Marico Recreation Centre

Report on the audit of the financial statements

Opinion

1. I have audited the financial statements of the Klein Marico Recreation Centre set out on pages **261 to 278**, which comprise the statement of financial position as at 31 March 2025, statement of financial performance, statement of changes in net assets, cash flow statement and statement of comparison of budget information with actual information 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 Klein Marico Recreation Centre as at 31 March 2025 and its financial performance and cash flows for the year then ended in accordance with Standards of Generally Recognised Accounting Practice (Standards of GRAP) and the requirements of the Public Finance Management Act 1 of 1999 (PFMA).

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

Responsibilities of the accounting officer for the financial statements

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

7. In preparing the financial statements, the accounting officer is responsible for assessing the entity's ability to continue as a going concern; disclosing, as applicable, matters relating to going concern; and using the going concern basis of accounting unless the appropriate governance structure either intends to liquidate the entity 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

8. 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.
9. 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 258, forms part of my auditor's report.

Report on the annual performance report

10. 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.
11. I selected the following material performance indicators related to programme 2: improved recreation services presented in the annual performance report for the year ended 31 March 2025. I selected those indicators that measure the entity's performance on its primary mandated functions and that are of significant national, community or public interest.
 - 2.1 - Number of facilities maintained
 - 2.2 - Number of capacity building programmes provided to officials
 - 2.3 - Number of recreation initiatives implemented
 - 2.4 - Number service delivery agreements/memorandum of understanding signed
 - 2.5 - Number of game animal counts conducted
12. 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 entity's planning and delivery on its mandate and objectives.

13. I performed procedures to test whether:

- the indicators used for planning and reporting on performance can be linked directly to the entity's mandate and the achievement of its planned objectives
- all the indicators relevant for measuring the entity'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 under achievement of targets.

14. I performed the procedures to report material findings only; and not to express an assurance opinion or conclusion.

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

Other matter

16. I draw attention to the matter below.

Achievement of planned targets

17. The annual performance report includes information on reported achievements against planned targets and provides explanations for over- or under achievements.

18. The tables that follow provide information on the achievement of planned targets and list 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 **241 to 242; 243 to 245**.

Programme 2: Recreation

<i>Targets achieved:40%</i>		
Key service delivery indicator not achieved	Planned target	Reported achievement
2.1 Number of facilities maintained	3	1
2.4 Number of service level agreement / memorandum of understanding signed	3	1
2.5 Number of game animal counts conducted	2	1

Report on compliance with legislation

19. 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 entity's compliance with legislation.
20. 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.
21. 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 entity, 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.
22. I did not identify any material non-compliance with the selected legislative requirements.

Other information in the annual report

23. The accounting officer is responsible for the other information included in the annual report. The other information referred to does not include the financial statements and the auditor's report.
24. 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.
25. My responsibility is to read this other information and, in doing so, consider whether it is materially inconsistent with the financial statements, or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

26. I did not receive the other information prior to the date of this auditor's report. When I do receive and read this information, if I conclude that there is a material misstatement therein, I am required to communicate the matter to those charged with governance and request that the other information be corrected. If the other information is not corrected, I may have to retract this auditor's report and re-issue an amended report as appropriate. However, if it is corrected this will not be necessary.

Internal control deficiencies

27. 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.
28. I did not identify any significant deficiencies in internal control.

Auditor General

Rustenburg

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 material performance indicators and on the entity'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 entity'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 entity 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 an entity 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 38(1)(b); 38(1)(c)(i); 38(1)(c)(ii); 38(1)(d); 38(1)(f); 38(1)(h)(iii); 40(1)(a); 40(1)(b); 40(1)(c)(i); 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); 5.3.1; 7.2.1; 8.1.1; 8.2.1; 8.2.3; 8.4.1; 9.1.1; 9.1.4; 10.1.1(a); 10.1.2; 11.4.1; 11.4.2; 11.5.1; 12.5.1; 15.10.1.2(c); 16A3.2; 16A3.2(a); 16A6.1; 16A6.2(a); 16A6.2(a)(ii); 16A6.2(b); 16A6.3(a); 16A6.3(b); 16A6.3(c); 16A6.3(e); 16A6.4; 16A6.5; 16A6.6; 16A8.3; 16A8.4; 16A9.1(b)(ii); 16A9.1(d); 16A9.1(e); 16A9.1(f); 16A9.2; 16A9.2(a)(ii); 17.1.1; 18.2; 19.6.1; 19.8.4
Construction Industry Development Board Act 38 of 2000	Section 18(1)
Construction Industry Development Board Regulations, 2004	Regulation 17; 25(7A)
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); 3.3.1
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 Regulations, 2022	Regulation 4.1; 4.2; 4.3; 4.4; 5.1; 5.2; 5.3; 5.4
Preferential Procurement Regulation, 2017	Regulation 4.1; 4.2; 5.1; 5.3; 5.6; 5.7; 6.1; 6.2; 6.3; 6.6; 6.8; 7.1; 7.2; 7.3; 7.6; 7.8; 8.2; 8.5; 9.1; 10.1; 10.2; 11.1; 11.2
Prevention and Combating of Corrupt Activities Act 12 of 2004	Section 34(1)

KLEIN MARICO RECREATION CENTRE

Annual Financial Statements for the period ending 31 March 2025

General Information

Country of incorporation and domicile	South Africa
Nature of business and principal activities	Providing recreation facilities to the public
Business Address	JP 242 Klein Marico Recreation Centre Zeerust North West Republic of South Africa
Postal address	Private Bag X 140 Zeerust North West Republic of South Africa 2865
Bankers	ABSA Bank
Auditors	Auditor General Registered Auditors
Controlling entity	North West Department of Arts, Culture, Sport and Recreation
Accounting Officer	Mr I.S Mogorosi

KLEIN MARICO RECREATION CENTRE

Annual Financial Statements for the period ending 31 March 2025

Accounting Officer's Responsibilities and Approval

The Accounting Officer is required by the Public Finance Management Act (Act 1 of 1999), to maintain adequate accounting records and is responsible for the content and integrity of the financial statements and related financial information included in this report. It is the responsibility of the Accounting Officer to ensure that the financial statements fairly present the state of affairs for the entity as at the end of the financial year and the results of its operations and cash flows for the period then ended, in conformity with the Standards of Generally Recognised Accounting Practice (GRAP). The external auditors are engaged to express an independent opinion on the annual financial statements and was given unrestricted access to all financial records and related data.

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

The Accounting Officer acknowledges that he is ultimately responsible for the system of internal financial control established by the entity and places considerable importance on maintaining a strong control environment. To enable the Accounting Officer to meet these responsibilities, the Accounting Officer sets standards for internal control aimed at reducing the risk of error or loss in a cost effective manner. The standards include the proper delegation of responsibilities within a clearly defined framework, effective accounting procedures and adequate segregation of duties to ensure an acceptable level of risk. These controls are monitored throughout the entity and all employees are required to maintain the highest ethical standards in ensuring the entity's business is conducted in a manner that in all reasonable circumstances is above reproach. The focus on risk management in the entity is on identifying, assessing, managing and monitoring all known forms of risk across the entity. While operating risk cannot be fully eliminated, the entity endeavours to minimise it by ensuring that appropriate infrastructure, control, systems and ethical behaviour are applied and managed within the predetermined procedures and constraints.

The Accounting Officer is of the opinion, based on the information and explanations given by management, that the system of internal control provides reasonable assurance that the financial records may be relied on for the preparation of the financial statements. However, any system of internal financial control can provide only reasonable, and not absolute, assurance against material misstatement of loss.

The Accounting Officer has reviewed the entity's cash flow forecast for the year to 31 March 2025 and, in light of this review and the current financial position, he is satisfied that the entity has or has access to adequate resources to continue in operation existence for the foreseeable future.

The Annual financial statements have been prepared on the going concern basis and were approved by the Accounting Officer.



Mr I.S Mogorosi
Accounting Officer

KLEIN MARICO RECREATION CENTRE

Annual Financial Statements for the period ending 31 March 2025

Accounting Officer's Report

The Accounting Officer has pleasure in submitting the report on the annual financial statements of Klein Marico Recreation Centre for the year ended 31 March 2025.

1 Nature of business

The entity is engaged in providing recreational facilities to the public and operates principally in the North West Province in South Africa.

The operating results and state of affairs of the entity are fully set out in the attached financial statements and do not in our opinion require any further comment. There have been no material changes to the nature of the entity's business from the prior year.

Net profit/(deficit) of the entity is 2025:(R 983 154) 2024: R1 441 882

2 Review of financial results and activities

The annual financial statements have been prepared in accordance with Standards of Generally Recognised Accounting Practice (GRAP) and the requirements of the Public Finance Management Act (Act 1 of 1999). The accounting policies have been applied consistently compared to the prior year.

Full details of the financial position, results of operations and cash flows of the entity are set out in these annual financial statements.

3 Controlling entity

The entity's controlling entity is the Department of Arts, Culture, Sports and Recreation. The Department of Arts, Culture, Sports and Recreation is incorporated in the Republic of South Africa.

4 Events after the reporting period

The Accounting Officer is not aware of any material event which occurred after the reporting date and up to the date of this report.

5 Going concern

The Accounting Officer believes that the entity has adequate financial resources to continue in operation for the foreseeable future and accordingly the annual financial statements have been prepared on a going concern basis. The Accounting Officer has satisfied himself that the entity is in a sound financial position and that it has access to sufficient funding to meet its foreseeable cash requirements.

The ability of the entity to continue as a going concern is dependent on a number of factors. The most significant of these is that the Accounting Officer continue to procure funding from its controlling departments for the ongoing operations for the foreseeable future. Furthermore the entity had an overall positive cash flow from operating activities.

The Accounting Officer is not aware of any new material changes that may adversely impact the entity. The Accounting Officer is also not aware of any material non-compliance with statutory or regulatory requirements or of any pending changes to legislation which may affect the entity.

6 Accounting policies

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

7 Auditors

The Auditor General of South Africa will continue in the office as auditors for the entity for 2024/25.

The annual financial statements have been prepared on the going concern basis, were approved by the Accounting Officer.



Mr I.S. Mogorosi
Accounting Officer

KLEIN MARICO RECREATION CENTRE

Annual Financial Statements for the period ending 31 March 2025

Statement of Financial Position

Figures in Rand	Note(s)	2025	2024 Restated
Assets			
Current Assets			
Cash and cash equivalents	3	2 842	4 318
Receivables from exchange transactions	4	-	-
Receivables from non-exchange transactions			-
Inventory	5	99 840	-
		102 682	4 318
Non-Current Assets			
Property, plant and equipment	6	2 182 523	2 347 339
Living resource	7	-	-
Intangible assets	8	0	224
		2 182 523	2 347 563
Total assets		2 285 204	2 351 881
Equity and Liabilities			
Equity			
Accumulated Surplus/(Deficit)		896 134	1 879 289
Total Equity		896 134	1 879 289
Current liabilities			
Trade payables	9	48 168	48 168
Accruals	10	1 340 902	424 424
Total liabilities		1 389 070	472 592
Total equity and liabilities		2 285 204	2 351 881

KLEIN MARICO RECREATION CENTRE

Annual Financial Statements for the period ending 31 March 2025

Statement of Financial Performance

Figures in Rand	Note(s)	2025	2024 Restated
Revenue			
Revenue from exchange transactions			
Sales of goods & services	11	-	-
Other income	11	9 341	-
Total revenue from exchange transactions		9 341	-
Revenue from non-exchange transactions			
Transfer revenue			
Services received in kind	11	9 266 350	9 566 297
Total revenue from non-exchange transaction		9 266 350	9 566 297
Total revenue		9 275 691	9 566 297
Expenditure			
Amortisation	8	(224)	(224)
Depreciation	6	(187 816)	(127 752)
Electricity & Water		(1 590 988)	(904 951)
Management Fees		(5 217 808)	(5 719 401)
General Expenses	12	(675 871)	(14 659)
Security Expenses		(2 586 139)	(1 357 428)
Total expenditure		(10 258 845)	(8 124 415)
Other Gains/(Losses)			
Gain/(Loss) from living resources due to mortalities/births	7	-	-
Gain/(Loss) from living resources due to fair value	7	-	-
Gain/(Loss) adj for net realisable value on inventory	5	-	-
Surplus/(Deficit) for the year		(983 154)	1 441 882

KLEIN MARICO RECREATION CENTRE

Annual Financial Statements for the period ending 31 March 2025

Statement of Changes in Net Assets

Figures in Rand	Retained Income	Total Equity
Balance at 1 April 2021 as restated*	471 193	471 193
Prior year adjustments	1 619	1 619
Surplus/(Deficit) for the period	(366 037)	(366 037)
Balance at 01 April 2022 as restated*	106 775	106 775
Surplus/(Deficit) for the period	487 556	487 556
Prior year adjustments	(156 924)	(156 924)
Balance at 01 April 2023 as restated*	437 407	437 407
Surplus/(Deficit) for the period	1 587 219	1 587 219
Prior year adjustments	(145 337)	(145 337)
Balance at 01 April 2024 as restated*	1 879 289	1 879 289
Surplus/(Deficit) for the period	(983 154)	(983 154)
Balance at 31 March 2025	896 134	896 134

KLEIN MARICO RECREATION CENTRE

Annual Financial Statements for the period ending 31 March 2025

Cash Flow Statement

Figures in Rand

Note(s)

2025

2024

Cash flows from operating activities

Receipts

Cash receipts from customers

-

-

Cash paid to suppliers and employees

(1 476)

(11 471)

Cash generated from operations

Finance Cost

Net Cash flows from operating activities

13

(1 476)

(11 471)

Cash flows from investing activities

Sale of financial assets

-

-

Purchase of property, plant & equipment

-

-

Net cash flows from investing activities

Net increase/(decrease) in cash and cash equivalents

(1 476)

(11 471)

Cash and cash equivalents at the beginning of the year

4 318

15 789

Cash and cash equivalents at end of period

3

2 842

4 318

KLEIN MARICO RECREATION CENTRE

Annual Financial Statements for the period ending 31 March 2025

Statement of Comparison of Budget and Actual Amounts

Budget on Cash Basis

Figures in Rand	Approved Budget (1)	Approved Savings (2)	Final Budget (3)	Actual amounts on comparable basis	Difference between final budget and actual	Reference
Revenue from exchange transactions						
Sale of goods & services	-	-	-	-	-	Note 20
Other income	-	-	-	9 341	(9 341)	
Total revenue from exchange transactions	-	-	-	9 341	(9 341)	
Revenue from non exchange transactions						
Government grants & subsidies	9 500 000	(221 000)	9 279 000	9 266 350	12 650	Note 20
Total revenue	9 500 000	(221 000)	9 279 000	9 275 691	3 309	
Expenditure						
Management Fees	(5 218 000)	-	(5 218 000)	(5 217 808)	(192)	Note 20
Electricity & Water	(906 000)	65 000	(841 000)	(629 616)	(211 384)	Note 20
General Expenditure	(676 000)	-	(676 000)	(675 871)	(129)	Note 20
Security expenses	(2 570 000)	156 000	(2 414 000)	(2 206 608)	(207 392)	Note 20
Purchases of Assets	(30 000)		(30 000)	(23 000)	(7 000)	Note 20
Purchase of inventory	(100 000)		(100 000)	(99 840)	(160)	
Total expenditure	(9 500 000)*	221 000	(9 279 000)	(8 852 743)	(426 097)	
Net operating receipts/(payments)	-	-	-	422 948	(422 788)	

KLEIN MARICO RECREATION CENTRE

Annual Financial Statements for the period ending 31 March 2025

Accounting Policies

1 Presentation of Annual Financial Statements

The annual financial statements have been prepared in accordance with the Standards of Generally Recognised Accounting Practice (GRAP), including any interpretations, guidelines and directives issued by the Accounting Standards Board in accordance with section 91(1) of the Public Finance Management Act (Act 1 of 1999).

The annual financial statements have been prepared on an accrual basis of accounting and incorporate the historical cost conventions as the basis of measurement.

A summary of the significant accounting policies, which have been consistently applied, is disclosed below and are consistent with the previous period, unless explicitly stated. The details of any changes in accounting policies are explained in the relevant policies. Assets, liabilities, revenue and expenditure has not been offset except when offsetting is required by the standard of GRAP.

These accounting policies are consistent with those applied in the preparation of the prior year annual financial statements, unless specified otherwise.

1,1 Presentation Currency

These annual financial statements are presented in South African Rand, which is the functional currency of the entity. All figures have been rounded to the nearest Rand.

1,2 Going Concern Assumption

These annual financial statements were prepared based on the expectation that the entity will continue to operate as a going concern for at least the next 12 months.

1,3 Comparative Information

When the presentation or classification of items in the annual financial statements is amended, prior period comparative amounts are also reclassified and restated, unless such comparative reclassification and/or restatement is not required by a Standard of GRAP. The nature and reason for such reclassifications and restatements are also disclosed.

Where material accounting errors, which relate to prior periods, have been identified in the current year, the correction is made retrospectively as far as is practicable and the prior year comparatives are restated accordingly. Where there has been a change in accounting policy in the current year, the adjustment is made retrospectively as far as is practicable and the prior year comparatives are restated accordingly.

The presentation and classification of items in the current year is consistent with prior periods.

1,4 Significant Judgements and Estimates

The use of judgements, estimates and assumptions is inherent to the process of preparing annual financial statements. These judgements, estimates and assumptions affect the amounts presented in the annual financial statements. Uncertainties about these estimates and assumptions could result in outcomes that require a material adjustment to the carrying amount of the relevant asset or liability in future periods.

Other significant judgements, sources of estimation uncertainty and/or relating information, have been disclosed in the relating notes.

Significant judgements include:

Receivables from Exchange Transactions

Trade and other receivables are stated at the nominal value reduced by appropriate allowances for estimated irrecoverable amounts. The carrying amount of these receivables approximate fair value due to the short period to maturity of these instruments.

The entity assesses its receivables from exchange transactions for impairment at the end of each reporting period. In determining whether an impairment loss should be recorded in surplus or deficit in the statement of financial performance, the entity makes judgements as to whether there is observable data indicating a measurable decrease in the estimated future cash flows from a financial asset.

Useful Lives and Residual Values

The entity's management determines the estimated useful lives and related depreciation charges for the assets as noted in the accounting policy 1.6 Property, Plant and Equipment. The estimates are based on industry norms.

The effect of review of useful life and residual value are accounted for in accordance with GRAP 3.

Where changes are made to the estimated residual values, management also makes these changes prospectively.

Accounts Payable

The entity has exchange transactions. The basis of recognition is the date of service delivery in case of goods and services. Payables from exchange transaction are carried at fair value and disclosed in the statement of financial position. The fair values of payables from exchange transactions approximates their carrying value. The carrying amount of these payables approximate fair value due to the short period to maturity of these instruments.

1,5 Financial Instruments

Initial Recognition

The entity recognises a financial asset or a financial liability in its Statement of Financial Position when, and only when, the entity becomes a party to the contractual provisions of the instrument. This is achieved through the application of trade date accounting.

Upon initial recognition the entity classifies financial instruments or their component parts as a financial liabilities, financial assets or residual interests in conformity with the substance of the contractual arrangement and to the extent that the instruments satisfies the definitions of a financial liability, a financial asset or a residual interest. Financial instruments are evaluated, based on their terms, to determine if those instruments contain both liability and residual interest components.

Initial Measurement

When a financial instrument is recognised, the entity measures it initially at its fair value plus, in the case of a financial asset or a financial liability not subsequently measured at fair value, transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability.

Subsequent Measurement

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

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

Cash and Cash Equivalents

Cash and cash equivalents are measured at amortised cost.

Trade and Other Receivables

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

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

Trade and Other Payables

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

1,6 Property, Plant and Equipment

Initial Recognition and Measurement

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

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

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

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

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

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

Subsequent Measurement

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

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

Subsequent Expenditure

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

Depreciation

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

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

The annual depreciation are based on the following estimated useful lives.

Item	method	life
Furniture and fixtures	Straight line	10 - 15 years
Motor vehicles	Straight line	10 - 15 years
Office equipment	Straight line	10 - 15 years
IT equipment	Straight line	3 - 5 years
Infrastructure Structure	Straight line	10 - 15 years
Plant and machinery	Straight line	3 - 5 years

Impairments

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

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

DE recognition

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

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

1,7

Intangible Assets

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

Intangible assets are initially recognised at cost.

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

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

Subsequent Measurement

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

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

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

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

Amortisation and Impairment

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

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

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

DE recognition

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

1,8 Living Resources

Living Resources are those resources that undergo biological transformation. The entity accounts for living resources in accordance with Grap 110 where the nature of the living resources is disclosed in the notes. The entity does not account for living resources as assets in the statement of financial position as there is no control exercised(held) by the entity over the living resources.

1,9 Revenue

Revenue from Exchange Transactions

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

Recognition

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

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

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

Measurement

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

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

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

Revenue from Non-Exchange Transactions

Non-exchange transactions are transactions that are not exchange. Non exchange transactions are defined as transactions where the entity receives value from another entity without directly giving approximately equal value in exchange

Recognition

Revenue from non exchange transactions relates to grant funding from Department of Arts, Culture, Sports and Recreation.

Grants received are recognised when the resources that have been transferred meet the criteria for recognition of an expense. The entity only recognises services in kind that are significant to its operations

Measurement

The amount of revenue can be measured reliably and

It is probable that the economic benefits or service potential associated with the transaction will flow to the entity and the costs incurred or to be incurred in respect of the transaction can be measured reliably

1,10 Foreign Currency Transaction

Transactions in foreign currencies are initially accounted for at the rate of exchange ruling on the date of the transaction. Exchange differences arising on the settlement of creditors or on reporting of creditors at rates different from those at which they were initially recorded are expensed.

Transactions in foreign currency are accounted for at the spot rate of the exchange ruling on the date of the transaction.

Gains and losses arising on the translation are dealt with in the Statement of Financial Performance in the year in which they occur.

1,11 Irregular Expenditure

Irregular expenditure as defined in section 1 of the Public Finance Act as expenditure other than unauthorised expenditure, incurred in contravention of, or not in accordance with a requirement of any applicable legislation, including provincial legislation providing for procurement procedures. Irregular expenditure is accounted for as expenditure in the Statement of Financial Performance and where recovered subsequently accounted for as revenue in the Statement of Financial Performance.

1,12 Fruitless and Wasteful Expenditure

Fruitless and wasteful expenditure is expenditure that was made in vain and would have been avoided had reasonable care been exercised. Fruitless and wasteful expenditure is accounted for as expenditure in the Statement of Financial Performance and is disclosed as such in the notes to the annual financial statements and where recovered, it is subsequently accounted for as revenue in the Statement of Financial Performance.

1,13 Events after Reporting Date

Events after the reporting date are those events, both favourable and unfavourable, that occur between the reporting date and the date when the financial statements are authorised for issue. Two types of events can be identified:

- those that provide evidence of conditions that existed at the reporting date (adjusting events after the reporting date); and
- those that are indicative of conditions that arose after the reporting date (non-adjusting events after the reporting date).

The entity will adjust the amounts recognised in the financial statements to reflect adjusting events after the reporting date once the event has occurred.

the entity will disclose the nature of the event and an estimate of its financial effect or a statement that such estimate cannot be made in respect of all material non-adjusting events, where non-disclosure could influence the economic decisions of users taken on the basis of the financial statements.

1,14 Related Parties

The entity has processes and controls in place to aid in the identification of related parties. A related party is a person or an entity with the ability to control or jointly control the other part or exercise significant influence over the other party, or vice versa, or an entity that is subject to common control, or joint control.

Related party relationships where control exists are disclosed regardless of whether any transactions took place between the parties during the reporting period.

Where transactions occurred between the entity and any one or more related parties, and those transactions were not within:

- normal supplier and/or client/recipient relationships on terms and conditions no more or less favourable than those which it is reasonable to expect the entity to have adopted if dealing with that individual entity or person in the same circumstances; and
- terms and conditions within the normal operating parameters established by the reporting entity's legal mandate;

Further details about those transactions are disclosed in the notes to the financial statements.

Information about such transactions is disclosed in the financial statements.

Management are those persons responsible for planning, directing and controlling the activities of the entity, including those charged with the governance of the entity in accordance with legislation, in instances where they are required to perform such functions.

1,15 Expenditure

General expenditure is recognised when the goods and services are rendered, received, or when the end user has signed a goods received note and when an invoice is received, to assess for accruals at reporting date.

1,16 Inventory

Inventory is accounted for in accordance with Grap 12. Inventories are assets:

- (a) in the form of materials or supplies to be consumed in the production process;
- (b) in the form of materials or supplies to be consumed or distributed in the rendering of services;
- © held for sale or distribution in the ordinary course of operations; or
- (d) in the process of production for sale or distribution.

Recognition: Inventories shall be recognised as an asset if, and only if,

- (a) it is probable that future economic benefits or service potential associated with the item will flow to the entity; and
- (b) the cost of the inventories can be measured reliably.

Measurement at recognition: Inventories shall be recognised as an asset if, and only if,

inventories that qualify for recognition as assets shall initially be measured at cost.

Where inventories are acquired at through a non-exchange transaction, their cost shall be measured at their fair value as at the date of acquisition.

Measurement after recognition

Inventories shall be measured at the lower of cost and net realisable value,

inventories shall be measured at the lower of cost and current replacement cost where they are held for:

- (a) distribution through a non-exchange transaction; or
- (b) consumption in the production process of goods to be distributed at no charge or for a nominal charge.

KLEIN MARICO RECREATION CENTRE

Annual Financial Statements for the period ending 31 March 2025

Notes to the Annual Financial Statements

Figures in Rand

	2025	Restated 2024
--	------	------------------

2 New and amended Standards, Guidelines and Interpretations

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

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

Standard/Interpretation:	Effective Date: Years beginning on or after	Expected Impact
GRAP 25 on Employee benefits (revised)	01-Apr-23	Relevant
GRAP 104 on Financial instruments (revised)	01-Apr-25	Relevant
IGRAP 7 on The limit on a defined benefit asset, minimum funding requirements and their interaction (revised)	01-Apr-24	Not relevant
IGRAP 21 on The effect of past decisions on materiality	1 April 2023	Not relevant
Guidelines on Accounting for landfill sites	1 April 2023	Not relevant
Grap 12 Inventories	1 February 2010	Relevant

3 Cash and cash equivalents

Cash and cash equivalents consist of:
Bank balances

2 842	4 318
-------	-------

4 Receivables from exchange transactions

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

1 251	1 251
(1 251)	(1 251)
-	-

5 Inventory

Inventory at cost
Adjustment for net realisable value

99 840	-
-	-
99 840	-

6 Property, Plant & Equipment

Property, Plant & Equipment - 31 March 2025

	2025					
	Cost/Valuation	Cost of Assets Written Off	Cost Valuation after write off	Additions	Depreciation Charge	Accumulated depreciation and accumulated impairment
Plant & Machinery	275 859	184 424	91 435	23 000	(4 538)	(89 774)
Furniture & Fixtures	2 307 733	338 646	1 969 087	-	(39 280)	(1 950 257)
Motor Vehicles	141 645	141 645	-	-	-	0
Office Equipment	1 169 984	636 784	533 200	-	(5 653)	(527 216)
Emergency Equipment	1 433	1 433	0	-	-	0
Infrastructure Asset	2 319 973	-	2 319 973	-	(138 345)	(186 926)
Total	3 896 653	1 302 931	4 913 695	23 000	(187 816)	(2 754 172)
						2 182 523

Property, Plant & Equipment - 30 March 2024

	2024					
	Cost/Valuation	Cost of assets written off	Cost valuation after write off	Additions	Depreciation Charge	Accumulated depreciation and accumulated impairment
Plant & Machinery	275 859	184 424	91 435	-	(6 199)	(85 236)
Furniture & Fixtures	2 307 733	338 646	1 969 087	-	(62 801)	(1 910 977)
Motor Vehicles	141 645	141 645	-	-	-	-
Office Equipment	1 169 984	636 784	533 200	-	(10 684)	(521 562)
Emergency Equipment	1 433	1 433	0	-	-	-
Infrastructure Asset	350 773	-	350 773	1 969 200	(48 069)	(48 581)
Total	3 896 653	1 302 931	2 944 495	1 969 200	(127 753)	(2 566 356)
						2 347 339

Reconciliation of Property, Plant & Equipment - 31 March 2025

	Plant & Machinery	Furniture & Fixtures	Motor Vehicles	Office Equipment	Emergency Equipment	Infrastructure Asset	Total
Cost/Valuation	91 435	1 969 087	141 645	533 200	1 433	2 319 973	5 056 773
Accumulated depreciation and impairment	(85 236)	(1 910 977)	(141 645)	(521 562)	(1 433)	(48 581)	(2 709 434)
Carrying amount 31 March 2024	6 199	58 110	-	11 638	-	2 271 392	2 347 339

Movements

Additions	23 000	-	-	-	-	-	23 000
Depreciation	(4 538)	(39 280)	0	(5 653)	-	(138 345)	(187 816)
Loss due to theft	-	-	-	-	-	-	-

Cost/Valuation	114 435	1 969 087	141 645	533 200	1 433	2 319 973	5 079 773
Accumulated depreciation and impairment	(89 774)	(1 950 257)	(141 645)	(527 215)	(1 433)	(186 926)	(2 897 250)
Carrying amount 31 March 2025	24 661	18 830	-	5 985	-	2 133 047	2 182 522.97

Reconciliation of Property, Plant & Equipment - 31 March 2024

	Plant & Machinery	Furniture & Fixtures	Motor Vehicles	Office Equipment	Emergency Equipment	Infrastructure Asset	Total
Cost/Valuation	275 859	2 307 733	141 645	1 169 984	1 433	350 773	4 247 426
Accumulated depreciation and impairment	(263 460)	(2 186 823)	(141 645)	(1 147 662)	(1 433)	(513)	(3 741 536)
Carrying amount 31 March 2023	12 399	120 910	(1)	22 322	-	350 260	505 890
Movements							
Additions	-	-	-	-	-	1 969 200	1 969 200
Depreciation	(6 199)	(62 801)	-	(10 684)	-	(48 069)	(127 753)
Disposals (Write off of Assets fully Depreciated)	(184 424)	(338 646)	(141 645)	(636 784)	(1 433)	-	(1 302 932)
Cost/Valuation	91 435	1 969 087	-	533 200	-	2 319 973	4 913 695
Accumulated depreciation and impairment	(85 236)	(1 910 977)	0	(521 562)	0	(48 582)	(2 566 357)
Carrying amount 31 March 2024	6 199	58 110	0	11 637	0	2 271 391	2 347 338

Klein Marico Recreation Centre occupies both Land and Buildings that is owned by the Zeerust Transitional Local Council and therefore both the Land and Buildings are not disclosed by the entity.
No assets have been ceded over as security or guarantees

Expenditure incurred to repair and maintain property, plant & equipment included in the Statement of Financial Performance

Plant & Machinery	-
Furniture & Fixtures	-
Motor Vehicles	-
Office Equipment	-
Emergency Equipment	-
Tools	-
	-

7 Living Resources
Living Resources not recognised
The nature and type are as follows:

- Duker
- Impala
- Zebra
- Blue wildebeest

Assessment applied by the entity over the living resources

Klein Trading Entity does not have control over the living resources due to the following prevailing circumstances:

a) Klein Marico Trading Entity plays no role of intervention in management of the physical condition of the living resources Below are examples of the substantiating factors:

No Medical treatment (utilisation of veterinary services, Vaccination of livestock and etc

There is no Fertilization and irrigation of crops from which animals will feed.

No breeding programmes

No pest and breeding control

No management of the animals reproduction

b) The entity does not entirely have the ability to restrict movement of the living resource due to the following:

Animals are left to roam freely without being caged.

Animals cannot be readily found at any given time since they can jump over or burrow under the fence.

c) Klein Marico does not currently use the living resource for any economic benefits.

Intangible Assets

	2025			2024		
	Cost/Valuation	Accumulated amortisation and accumulated impairment	Carrying value	Cost/Valuation	Accumulated amortisation and accumulated impairment	Carrying value
Computer software	12 600	(12 600)	0	12 600	(12 376)	224

Reconciliation of Intangible Assets - 31 March 2025

	Opening Balance	Additions	Disposals	Amortisation	Impairment	Total
Computer software	224	-	-	(224)	-	-

Reconciliation of Intangible Assets - 31 March 2024

	Opening Balance	Additions	Disposals	Amortisation	Impairment	Total
Computer software	448	-	-	(224)	-	224

Payables from exchange transactions

Income Received in Advanced	48 000	48 000
Supplier control	-	-
Payables with debit balances transferred to receivables	-	-
VAT payable	168	168
	48 168	48 168

10 Accruals

Accruals	1 340 902	424 424
----------	-----------	---------

11 Revenue**Revenue from exchange transactions****Sale of goods & services**

Centre accommodation Hall Kitchen
Accommodation Chalets
Day visitors
Camping
Meals
Halls board rooms conf facilities

Other Income

Donations
Interest income
Sundry income

-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
9 341	-
9 341	-
9 266 350	9 566 297
9 266 350	9 566 297

Revenue from non-exchange transactions

Services received in kind

12 General Expenditure

Bank charges
Booking refund
Casual salaries
Cleaning
Computer expenses
Fuel & oil
Bad debts
Insurance
Interest paid
Kitchen groceries
Meals
Motor vehicle expenditure
Printing & Stationery
Repairs & maintenance
Rental Cost
Staff uniform
Subscription
Telephone
Travel & Accommodation
Consumables

1 476	2 862
-	-
-	-
97 850	2 457
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
491 269	-
-	-
10 275	9 341
-	-
-	-
75 000	-
675 871	14 659

13 Cash generated from/(used in) operations

Profit/(Loss)

Adjustments for:

Depreciation and amortisation
Loss on living resources
Loss on net realisable value
Consumables
Non Cash items

Changes in working capital:

Inventories
Receivables from exchange transactions
Payables from exchange transactions

(983 154)	1 441 882
188 040	127 976
-	-
-	-
-	-
(23 000)	(1 969 200)
(99 840)	2 457
-	-
916 478	385 415
(1 476)	(11 469)

14 Related parties

Relationships
Controlling entity
Members of Management
Mr. I.S. Mogorosi

Department of Arts, Culture, Sports & Recreation

Head of Department: Arts, Culture, Sports and Recreation

Donkervliet Recreation Centre
Provincial Heritage Association
Mmabana Arts, Culture and Sport Foundation
North West Development Corporation
All Provincial Departments

Trading Entity of ACSR
Public Entity of ACSR
Public Entity of ACSR
Public Entity of DEDECT

Related party transactions

Revenue received from the Department of Arts, Culture, Sports and Recreation

Services received in kind

(9 266 350)	(9 566 297)
(9 266 350)	(9 566 297)

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

Electricity & water
Fleet expenditure
General expenses
Printing
Subscription
Management fees
Security expenses

705 342	829 225
-	-
674 394	-
-	-
-	-
5 217 808	5 719 401
2 545 965	1 018 071
9 143 510	7 566 697

Other Payments made by the Department of Arts, Culture, Sports & Recreation

Borehole
Generator
Clear View Fence
Gardening Equipment
Inventory
Refund- Evangelical Church

-	979 200
-	990 000
23 000	-
99 840	-
-	30 400
122 840	1 999 600

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

Electricity & water	961 372	75 726
Fleet Vehicles	-	-
Printing	-	-
Security expenses	379 531	339 357
	<u>1 340 902</u>	<u>415 083</u>

The following transactions relate to prior period accruals that have been paid during the current year:

Eskom	75 726	-
Fleet Vehicles	-	-
Altron	-	-
Security	339 357	-
	<u>415 083</u>	<u>-</u>

5 Going concern

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

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

Management performed a going concern assessment and did not identify any indicators that the entity is not a going concern. These included reviews of cash flows, terms with suppliers and availability of cash resources into the future and support from the Executive Authority which is still active. The entity will receive services received in kind from the Department of Arts, Culture, Sports and Recreation in the form of payments made on behalf of the entity to ensure that the entity continues in its present form.

6 Irregular expenditure and Fruitless and wasteful expenditure

Irregular expenditure	-	-
Fruitless and wasteful expenditure -	-	-
	<u>-</u>	<u>-</u>

7 Contingencies

There were no litigations against or by the entity to or from any party at reporting date.

8 Risk management

Financial risk management

The entity's activities exposes it to a variety of financial risks, market risks (including currency risk, fair value interest rate risk cash flow interest rate risk and price risk), credit risk and liquidity risk.

Liquidity risk

The entity's risk to liquidity is a result of the funds available to cover future commitments. The entity manages liquidity risk through an on-going review of future commitments and credit facilities.

Credit risk

Credit risk consists mainly of cash deposits, cash equivalents and trade debtors. The entity only deposits cash with major banks with high quality credit standing.

Financial instrument

Cash and cash equivalents	2 025	2 024
Payables from exchange transactions	2 842	4 318
	<u>1 389 070</u>	<u>472 592</u>

Financial assets by category

Cash and cash equivalents	2 842	4 318
	<u>2 842</u>	<u>4 318</u>

Financial liabilities by category

Payables from exchange transactions	48 168	48 168
Accruals	1 340 902	424 424
	<u>1 389 070</u>	<u>472 592</u>

Market risk

Market risk is the risk that changes in market prices, such as interest rates and equity prices, will affect the entity's revenue or the value of its holdings of financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimising the return. There has been no change, since the previous financial year to the entity's exposure to market risks or the manner in which it manages and measures the risk.

Interest rate risk

As the entity has no significant interest bearing assets, the entity's income and operating cash flows are substantially independent of changes in market interest rates.

9 Events after reporting date

Events after reporting date are those events, both favourable and unfavourable, that occur between the reporting date and the date when the financial statements are authorised for issue. Two types of events can be identified:

- those that provide evidence of conditions that existed at the reporting date (adjusting events after the reporting date)
- those that are indicative of conditions that arose after the reporting date (non-adjusting events after the reporting date)

The entity will disclose the nature of the event and an estimate of its financial effect or statement that such estimate cannot be made in respect of all material non-adjusting events, where non-disclosure could influence the economic decisions of users taken on the basis of financial statements.

Management is not aware of any other material events which occurred after the reporting date and up to the date of this report.

20 Actual vs Budgets

The budget is approved on a cash basis by functional classification. The approved budget covers the period from 1 April 2024 to 31 March 2025. The budget is prepared on a cash basis and the financial statement on accrual basis. In terms of paragraph 13c of GRAP 20, the comparison of budget and actual amounts shall be presented separately by way of a disclosure note and explanation of material differences between the budget and actual amounts be disclosed in the same note.

Revenue from exchange transactions

The entity did not make any revenue in the current year

Revenue from non-exchange transactions

There is no difference in movement.

Management Fees

The difference is due one employee transferred to head office.

Electricity

Increase due to more usage during upgrades conducted at the centre.

General Expenses

Increase due to cleaning consumables purchased.

Security expenses

The difference is due to an appointment of a new security company with more security personnel assigned at the centre.

21 Prior Period Error

Statement of Financial Position

Living resource balance

Accumulated Surplus/Deficit

Accruals

As previously reported	Correction of error	Restated*
286 736,00	(286 736,00)	-
(2 175 366,00)	296 077,00	(1 879 289,00)
415 083,16	9 341,00	424 424,16

Statement of Financial Performance

Gains previously realised in retained income

General Expenses - Pastel Subscription

135 996,00	(135 996)	-
-	(9 341)	(9 341)

Living Resources

In the prior period, the entity incorrectly recognized a living resource as an asset. Upon further review and benchmarking with other entities with similar species, it was determined that the entity does not have control over the living resource, and therefore, it does not meet the recognition criteria as per GRAP 110.

Subsequent to the above review, the living resource has been derecognized, and the financial statements have been restated to reflect the correction. The effect of the The effect of the prior period error on the financial statements is as disclosed above. There will be a decrease in the balance of assets by the value which has been previously reported in the statement of financial position. The correction has been accounted for in accordance with GRAP 3, Grap 1 and Grap 110.

This note explains the nature of the prior period error, the reason for the derecognition, and the impact on the financial statements.

General Expenses - Pastel Subscription

The entity omitted the capturing of Pastel Invoice that was dated 01 March 2024, Accruals and expenditure were understated by R9 341.

DONKERVLIET
**RECREATIONAL
CENTRE**

1. INSTITUTIONAL PROGRAMME PERFORMANCE INFORMATION

1.2 PROGRAMME 1: MANAGEMENT AND ADMINISTRATION

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

Outcomes the programmes responds to:

- Improved governance
 - Output indicators 1.1, 1.2, 1.3.

Outcomes, Outputs, Output Indicators, Targets and Actual Achievements

The table below shows actual achievements on outputs and output indicators:

Programme: Management and Administration								
Outcome	Output	Output Indicator	Actual Achievement 2022/2023	Actual Achievement 2023/2024	Planned Target 2024/2025	Actual Achievement 2024/2025	Deviation from planned target to Actual Achievement for 2024/2025	Comment on deviations
Improved Good Governance	Improved Audit Opinion	1.1 Audit Outcome	Unqualified Audit Opinion (2021/2022)	Unqualified Audit Opinion (2022/2023).	Clean Audit Opinion	Qualified Audit Opinion	Clean Audit Opinion	Material findings identified by AGSA on Annual Financial Statements - Revaluation Reserve and Annual Performance Report
		1.2 Number of Governance	New	New	02	02	00	N/A

Programme: Management and Administration								
Outcome	Output	Output Indicator	Actual Achievement 2022/2023	Actual Achievement 2023/2024	Planned Target 2024/2025	Actual Achievement 2024/2025	Deviation from planned target to Actual Achievement for 2024/2025	Comment on deviation
		Committee meetings convened						
		1.3 Percentage of Post Audit Action Plans implemented	New	New	100%	100%	0%	N/A

Strategy to overcome areas of under performance

N/A

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

N/A

Significant achievement for the programme

- 2025/30 Strategic plan and 2025/26 APPs financial years developed and approved
- Post audit action plan developed and implemented
- 1x ACSR official trained on the pastel accounting system to prepare the IFS and the AFS
- 1x official at level 09 appointed to assist with the preparation of AFS for both centres

.2 PROGRAMME 2: RECREATION

Purpose: To facilitate process of participation in Recreational activities to contribute to the improvement of well-being, general health and the skills of the community

Outcomes the programmes responds to:

- Improved Recreational Services
 - Output indicators 2.1, 2.2, 2.3, 2.4, 2.5

Outcomes, Outputs, Output Indicators, Targets and Actual Achievements

The entity is poised and well positioned to deliver recreational activities across the age spectrum to address social ills and enhance social cohesion and nation building.

The table below shows actual achievements on outputs and output indicators:

Programme: Recreation								
Outcome	Output	Output Indicator	Actual Achievement 2022/2023	Actual Achievement 2023/2024	Planned Target 2024/2025	Actual Achievement 2024/2025	Deviation from planned target to Actual Achievement for 2024/2025	Comment on deviations
Improved Recreational Services.	Maintenance of recreation facility.	2.1 Number of facilities maintained	New	New	02	00	-02	Funds reallocated from Donkervlei to Klein Marico due to state of the centre.
	Re-skilling/training of officials.	2.2 Number of capacity building programmes	New	New	04	04	00	N/A

Programme: Recreation								
Outcome	Output	Output Indicator	Actual Achievement 2022/2023	Actual Achievement 2023/2024	Planned Target 2024/2025	Actual Achievement 2024/2025	Deviation from planned target to Actual Achievement for 2024/2025	Comment on deviations
		provided to officials						
	Recreational initiatives implemented.	2.3 Number of Recreation Initiatives implemented	New	08	04	00	-04	The centre is currently ordered to cease operations by the Department of Labour as it does not comply with OHS Act 85 of 1993 as amended.

Strategy to overcome areas of under performance

N/A

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

N/A

Significant achievement for the programme

- Clear view fence installed around the conference
- Backup generator installed
- Renovation of 2x chalets
- Resuscitated water supply to reach the centre
- Resuscitated the electricity for the centre

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	149	150
Adjustment to opening balance	(51)	0
Opening balance as restated	98	149
Add: Irregular expenditure confirmed	0	0
Less: Irregular expenditure condoned	0	0
Less: Irregular expenditure not condoned and removed	0	0
Less: Irregular expenditure recoverable	0	0
Less: Irregular expenditure not recovered and written off	-	-
Closing balance	98	149

Adjustment to opening balance in 2024/25 is due to de-recognition of various transactions amounting to R51 million that was incorrectly classified as Irregular Expenditure for Prior Years.

Reconciling notes to the annual financial statement disclosure

Description	2024/2025	2023/2024
	R'000	R'000
Irregular expenditure that was under assessment	0	0
Irregular expenditure that relates to prior years and identified in 2024/2025	0	0
Irregular expenditure for the current year	0	0
Total	0	0

b) Details of current and previous year irregular expenditure (under assessment, determination, and investigation)		
Description	2024/2025	2023/2024
	R'000	R'000
Irregular expenditure under assessment	0	0
Irregular expenditure under determination	98	149
Irregular expenditure under investigation	0	0
Total	98	149
<i>R 98 thousand is under determination by the Loss Control Function and has been submitted to the condoning authority for consideration.</i>		
c) Details of current and previous year irregular expenditure condoned		
Description	2024/2025	2023/2024
	R'000	R'000
Irregular expenditure condoned	0	0
Total	0	0
d) Details of current and previous year irregular expenditure removed - (not condoned)		
Description	2024/2025	2023/2024
	R'000	R'000
Irregular expenditure NOT condoned and removed	0	0
Total	0	0
e) Details of current and previous year irregular expenditure recoverable		
Description	2024/2025	2023/2024
	R'000	R'000
Irregular expenditure recoverable	0	0
Total	0	0

	2024/2025	2023/2024
	R'000	R'000
f) Details of current and previous year [irregular expenditure not recoverable and written off (irrecoverable)]	0	0
Description	0	0
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 <u>is not</u> responsible for the non-compliance)		
Description	2024/2025	2023/2024
	R'000	R'000
<i>Not Applicable</i>	0	0
Total	0	0
h) Details of non-compliance cases where an institution is involved in an inter-institutional arrangement (where such institution <u>is</u> responsible for the non-compliance)		
Description	2024/2025	2023/2024
	R'000	R'000
<i>Not Applicable</i>	0	0
Total	0	0
i) Details of current and previous year disciplinary or criminal steps taken as a result of irregular expenditure		
Disciplinary steps taken		
<i>N/a</i>		

1.2 Fruitless and wasteful expenditure

a) Reconciliation of fruitless and wasteful expenditure

Description	2024/2025	2023/2024
	R'000	R'000
Opening balance	2	2
Adjustment to opening balance	(2)	0
Opening balance as restated	0	2
Add: Fruitless and wasteful expenditure confirmed	0	0
Less: Fruitless and wasteful expenditure recoverable	0	0
Less: Fruitless and wasteful expenditure not recoverable and written off	0	0
Closing balance	0	2

N/a

Reconciling notes

Description	2024/2025	2023/2024
	R'000	R'000
Fruitless and wasteful expenditure that was under assessment.	0	0
Fruitless and wasteful expenditure that relates to prior year and identified in current year.	0	0
Fruitless and wasteful expenditure for the current year	0	0
Total	0	0

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

Description ¹	2024/2025	2023/2024
	R'000	R'000
Fruitless and wasteful expenditure under assessment	0	0
Fruitless and wasteful expenditure under determination	0	0
Fruitless and wasteful expenditure under investigation	0	0
Total⁹	0	0

c) Details of fruitless and wasteful expenditure recoverable

Description	2024/2025	2023/2024
	R'000	R'000
Fruitless and wasteful expenditure recoverable	0	0
Total	0	0

d) Details of current and previous year fruitless and wasteful expenditure not recovered and written off

Description	2024/2025	2023/2024
	R'000	R'000
Fruitless and wasteful expenditure written off	-	2
Total	0	2

N/a

⁹ Total unconfirmed fruitless and wasteful expenditure (assessment), losses (determination), and criminal conduct (investigation)

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

Description	R'000
N/a	

N/a

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	-	-
Less: unauthorised not recovered and written off ¹⁰	-	-
Closing balance	0	0

Reconciling notes

Description	2024/2025	2023/2024
	R'000	R'000
Unauthorised expenditure that was under assessment	-	-
Unauthorised expenditure that relates to prior year and identified current year	-	-
Unauthorised expenditure for the current year	-	-
Total	0	0

¹⁰ This amount may only be written off against available savings

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

Description ¹¹	2024/2025	2023/2024
	R'000	R'000
Unauthorised expenditure under assessment	-	-
Unauthorised expenditure under determination	-	-
Unauthorised expenditure under investigation	-	-
Total¹²	0	0

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

a) Details of current and previous year material losses through criminal conduct

Material losses through criminal conduct	2024/2025	2023/2024
	R'000	R'000
Theft	-	-
Other material losses	-	-
Less: Recovered	-	-
Less: Not recovered and written off	-	-
Total	0	0
N/a		

b) Details of other material losses

Nature of other material losses	2024/2025	2023/2024
	R'000	R'000
<i>(Group major categories, but list material items)</i>	-	-
Total	0	0

c) Other material losses recovered

Nature of losses	2024/2025	2023/2024
	R'000	R'000
<i>(Group major categories, but list material items)</i>	-	-
Total	0	0

¹¹ Group similar items

¹² Total unconfirmed unauthorised expenditure (assessment), losses (determination), and criminal conduct (investigation)

d) Other material losses written off

Nature of losses	2024/2025	2023/2024
	R'000	R'000
(Group major categories, but list material items)	-	-
	-	-
Total	0	0

2. LATE AND/OR NON-PAYMENT OF SUPPLIERS

Description	Number of invoices	Consolidated Value
		R'000
Valid invoices received	0	0
Invoices paid within 30 days or agreed period	0	0
Invoices paid after 30 days or agreed period	0	0
Invoices older than 30 days or agreed period (unpaid and without dispute)	0	0
Invoices older than 30 days or agreed period (unpaid and in dispute)	0	0

N/a

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
N/a	N/a	N/a	N/a	N/a

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
N/a	N/a	N/a	N/a	-	-	-
Total				0	0	0

Report of the auditor-general to North West Legislature on Donkervliet Recreation Centre

Report on the audit of the financial statements

Opinion

1. I have audited the financial statements of the Donkervliet Recreation Centre set out on pages **300 to 315**, which comprise the statement of financial position as at 31 March 2025, statement of financial performance, statement of changes in net assets, cash flow statement and statement of comparison of budget information with actual information for the year then ended, as well as notes to the financial statements, including a summary of significant accounting policies.
2. In my opinion, the financial statements present fairly, in all material respects, the financial position of the Donkervliet Recreation Centre as at 31 March 2025 and its financial performance and cash flows for the year then ended in accordance with the Standards of Generally Recognised Accounting Practice (Standards of GRAP) and the requirements of the Public Finance Management Act 1 of 1999 (PFMA).

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

Material uncertainty relating to going concern

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

I draw attention to Note 11 to the financial statement, which indicates that the entity had a profit of R170 209 (2024: Loss of R559 256). The entity's total liabilities exceeds the total assets by R224 600. Furthermore, the entity did not generate any income in both current and prior years and thus the entity's operations are financed by the Department of Arts, Culture, Sports and Recreation. As disclosed in note 11, these events and conditions, along with other matters as set forth in note 11, indicate that a material uncertainty exists that may cast significant doubt on the public entity's ability to continue as a going concern.

Responsibilities of the accounting officer for the financial statements

7. The accounting officer is responsible for the preparation and fair presentation of the financial statements in accordance with the Standards of GRAP and the requirements of the PFMA; and for such internal control as the accounting officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.
8. In preparing the financial statements, the accounting officer is responsible for assessing the entity's ability to continue as a going concern; disclosing, as applicable, matters relating to going concern; and using the going concern basis of accounting unless the appropriate governance structure either intends to liquidate the entity 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

9. 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.
10. 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 297, forms part of my auditor's report.

Report on the annual performance report

11. 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.
12. I selected the following material performance indicators related to programme 2: Recreation presented in the annual performance report for the year ended 31 March 2025. I selected those indicators that measure the entity's performance on its primary mandated functions and that are of significant national, community or public interest.
 - 2.1 Number of facilities maintained
 - 2.2 Number of Capacity building programmes provided to officials
 - 2.3 Number of recreation initiatives implemented

13. 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 entity's planning and delivery on its mandate and objectives.

14. I performed procedures to test whether:

- the indicators used for planning and reporting on performance can be linked directly to the entity's mandate and the achievement of its planned objectives
- all the indicators relevant for measuring the entity'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.

15. I performed the procedures to report material findings only; and not to express an assurance opinion or conclusion.

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

Other matter

17. I draw attention to the matter below.

Achievement of planned targets

18. The annual performance report includes information on reported achievements against planned targets and provides explanations for over- or under- achievements.

19. The table that follows provides information on the achievement of planned targets and lists the key indicators that were not achieved as reported in the annual performance report.

The reasons for any underachievement of targets are included in the annual performance report on pages **280 to 281; 282 to 284**.

Programme 2: Recreation

<i>Targets achieved: [40]%</i> <i>Budget spent: [0]%</i>		
Key indicator not achieved	Planned target	Reported achievement
2.1 Number of facilities maintained	2	0
2.3 Number of capacity building programmes provided to officials	4	0

Report on compliance with legislation

20. 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 entity's compliance with legislation.
21. 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.
22. 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 entity, 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.
23. I did not identify any material non-compliance with the selected legislative requirements.

Other information in the annual report

24. The accounting officer is responsible for the other information included in the annual report. The other information referred to does not include the financial statements and the auditor's report.
25. 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.

26. My responsibility is to read this other information and, in doing so, consider whether it is materially inconsistent with the financial statements, or my knowledge obtained in the audit, or otherwise appears to be materially misstated.
27. I did not receive the other information prior to the date of this auditor's report. When I do receive and read this information, if I conclude that there is a material misstatement therein, I am required to communicate the matter to those charged with governance and request that the other information be corrected. If the other information is not corrected, I may have to retract this auditor's report and re-issue an amended report as appropriate. However, if it is corrected this will not be necessary.

Internal control deficiencies

28. 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.
29. I did not identify any significant deficiencies in internal control.

Auditor General

Rustenburg

30 July 2025



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 material performance indicators and on the entity'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 [type of auditee]'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 entity 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 an entity 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 38(1)(b); 38(1)(c)(i); 38(1)(c)(ii); 38(1)(d); 38(1)(f); 38(1)(h)(iii); 40(1)(a); 40(1)(b); 40(1)(c)(i); 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); 5.3.1; 7.2.1; 8.1.1; 8.2.1; 8.2.3; 8.4.1; 9.1.1; 9.1.4; 10.1.1(a); 10.1.2; 11.4.1; 11.4.2; 11.5.1; 12.5.1; 15.10.1.2(c); 16A3.2; 16A3.2(a); 16A6.1; 16A6.2(a); 16A6.2(a)(ii); 16A6.2(b); 16A6.3(a); 16A6.3(b); 16A6.3(c); 16A6.3(e); 16A6.4; 16A6.5; 16A6.6; 16A8.3; 16A8.4; 16A9.1(b)(ii); 16A9.1(d); 16A9.1(e); 16A9.1(f); 16A9.2; 16A9.2(a)(ii); 17.1.1; 18.2; 19.6.1; 19.8.4
Construction Industry Development Board Act 38 of 2000	Section 18(1)
Construction Industry Development Board Regulations, 2004	Regulation 17; 25(7A)
National Treasury Instruction No. 5 of 2020/21	Paragraph 4.8; 4.9, 5.3
Second Amendment National Treasury Instruction No. 5 of 202/21	Paragraph 1
Erratum National Treasury Instruction No. 5 of 202/21	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); 3.3.1
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 Regulations, 2022	Regulation 4.1; 4.2; 4.3; 4.4; 5.1; 5.2; 5.3; 5.4
Preferential Procurement Regulation, 2017	Regulation 4.1; 4.2; 5.1; 5.3; 5.6; 5.7; 6.1; 6.2; 6.3; 6.6; 6.8; 7.1; 7.2; 7.3; 7.6; 7.8; 8.2; 8.5; 9.1; 10.1; 10.2; 11.1; 11.2
Prevention and Combating of Corrupt Activities Act 12 of 2004	Section 34(1)

DONKERVLIET RECREATION CENTRE

Annual Financial Statements for the period ending 31 March 2025

General Information

Country of incorporation and domicile	South Africa
Nature of business and principal activities	Providing recreation facilities to the public
Business Address	No 8 O.R Tambo Street Potchefstroom 2530
Postal address	Private Bag X 211 Potchefstroom 2530
Bankers	ABSA Bank
Auditors	Auditor General Registered Auditors
Controlling entity	North West Department of Arts, Culture, Sport and Recreation
Accounting Officer	Mr. I.S Mogorosi

DONKERVLIET RECREATION CENTRE

Annual Financial Statements for the period ending 31 March 2025

Accounting Officer's Responsibilities and Approval

The Accounting Officer is required by the Public Finance Management Act (Act 1 of 1999), to maintain adequate accounting records and is responsible for the content and integrity of the financial statements and related financial information included in this report. It is the responsibility of the Accounting Officer to ensure that the financial statements fairly present the state of affairs for the entity as at the end of the financial year and the results of its operations and cash flows for the period then ended, in conformity with the Standards of Generally Recognised Accounting Practice (GRAP). The external auditors are engaged to express an independent opinion on the annual financial statements and was given unrestricted access to all financial records and related data.

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

The Accounting Officer acknowledges that he is ultimately responsible for the system of internal financial control established by the entity and places considerable importance on maintaining a strong control environment. To enable the Accounting Officer to meet these responsibilities, the Accounting Officer sets standards for internal control aimed at reducing the risk of error or loss in a cost effective manner. The standards include the proper delegation of responsibilities within a clearly defined framework, effective accounting procedures and adequate segregation of duties to ensure an acceptable level of risk. These controls are monitored throughout the entity and all employees are required to maintain the highest ethical standards in ensuring the entity's business is conducted in a manner that in all reasonable circumstances is above reproach. The focus on risk management in the entity is on identifying, assessing, managing and monitoring all known forms of risk across the entity. While operating risk cannot be fully eliminated, the entity endeavours to minimise it by ensuring that appropriate infrastructure, control, systems and ethical behaviour are applied and managed within the predetermined procedures and constraints.

The Accounting Officer is of the opinion, based on the information and explanations given by management, that the system of internal control provides reasonable assurance that the financial records may be relied on for the preparation of the financial statements. However, any system of internal financial control can provide only reasonable, and not absolute, assurance against material misstatement of loss.

The Accounting Officer has reviewed the entity's cash flow forecast for the year to 31 March 2025 and, in light of this review and the current financial position, he is satisfied that the entity has or has access to adequate resources to continue in operation existence for the foreseeable future.

The Annual financial statements have been prepared on the going concern basis and were approved by the Accounting Officer.



Mr. I. S Mogosori
Accounting Officer

DONKERVLIET RECREATION CENTRE

Annual Financial Statements for the period ending 31 March 2025

Accounting Officer's Report

The Accounting Officer has pleasure in submitting the report on the Annual financial statements of Donkervliet Recreation Centre for the year ended 31 March 2025.

1 Nature of business

The entity is engaged in providing recreational facilities to the public and operates principally in the North West Province in South Africa.

The operating results and state of affairs of the entity are fully set out in the attached financial statements and do not in our opinion require any further comment. There have been no material changes to the nature of the entity's business from the prior year.

Net profit/(deficit) of the entity is 2025:R 170 209 (2024: R559 256)

2 Review of financial results and activities

The annual financial statements have been prepared in accordance with Standards of Generally Recognised Accounting Practice (GRAP) and the requirements of the Public Finance Management Act (Act 1 of 1999). The accounting policies have been applied consistently compared to the prior year.

Full details of the financial position, results of operations and cash flows of the entity are set out in these annual financial statements.

3 Controlling entity

The entity's controlling entity is the Department of Arts, Culture, Sports and Recreation. The Department of Arts, Culture, Sports and Recreation is incorporated in the Republic of South Africa.

The entity is set up solely for the process of promoting recreation services in some of the remote areas, and it is managed by the Department of Arts, Culture, Sports and Recreation.

4 Events after the reporting period

The Accounting Officer is not aware of any material event which occurred after the reporting date and up to the date of this report.

5 Going concern

The Accounting Officer believes that the entity has adequate financial resources to continue in operation for the foreseeable future and accordingly the annual financial statements have been prepared on a going concern basis. The Accounting Officer has satisfied himself that the entity is in a sound financial position and that it has access to sufficient funding to meet its foreseeable cash requirements.

The Accounting Officer draws attention to the fact that as at 31 March 2025, the entity had an accumulated profit of R 224 601 and loss of (2024 R394 819) respectively. The entity's total liabilities exceeds total assets with R 224 601 subsequently the ability of the entity to continue as a going concern is dependent on a number of factors. The most significant of these is that the Accounting Officer continue to procure funding from its controlling departments for the ongoing operations for the foreseeable future.

The Accounting Officer is not aware of any new material changes that may adversely impact the entity. The Accounting Officer is also not aware of any material non-compliance with statutory or regulatory requirements or of any pending changes to legislation which may affect the entity.

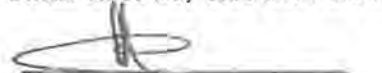
6 Accounting policies

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

7 Auditors

The Auditor General of South Africa continued in the office as auditors for the entity for the year ended 2024/25.

The annual financial statements have been prepared on the going concern basis, were approved by the Accounting Officer on 30 May 2025 and were signed on its behalf by:



Mr. I.S. Mogorosi
Accounting Officer

DONKERVLIET RECREATION CENTRE

Annual Financial Statements for the period ending 31 March 2025

Statement of Financial Position

Figures in Rand	Note(s)	2025	2024
Assets			
Current Assets			
Cash and cash equivalents	3	79 767	81 187
		79 767	81 187
Non-Current Assets			
Property, plant and equipment	4	5 022	33 875
Other financial assets	5	17 690	17 690
		22 712	51 565
Total assets		102 479	132 752
Equity and Liabilities			
Equity			
Accumulated (Loss)/profit		(224 601)	(394 810)
Total Equity		(224 601)	(394 810)
Current liabilities			
Accruals	6	327 079	527 561
Payables		-	-
Total liabilities		327 079	527 561
Total equity and liabilities		102 478	132 751

DONKERVLIET RECREATION CENTRE

Annual Financial Statements for the period ending 31 March 2025

Statement of Financial Performance

Figures in Rand	Note(s)	2025	2024
Revenue			
Services received in kind	7	7 595 025	5 980 204
Total Revenue		7 595 025	5 980 204
Expenditure			
Management fees	8	4 552 542	4 386 628
Bank charges	8	1 420	1 685
Depreciation and amortisation	4	28 853	30 010
Electricity & Water	8	41 304	61 152
Repairs & Maintenance	8	-	-
Security expenses	8	2 800 697	2 059 985
Total expenditure		7 424 816	6 539 460
Profit/(Loss) for the year		170 209	(559 256)

DONKERVLIET RECREATION CENTRE

Annual Financial Statements for the period ending 31 March 2025

Statement of Changes in Net Assets

Figures in Rand	Accumulated Loss/profit	Total Equity
Balance at 1 April 2023 as restated	164 446	164 446
Surplus/(Deficit) for the year	(559 256)	(559 256)
Prior year adjustments	-	-
Balance at 31 March 2024	(394 810)	(394 810)
Surplus/(Deficit) for the year	170 209	170 209
Balance at 31 March 2025	(224 601)	(224 601)

DONKERVLIET RECREATION CENTRE

Annual Financial Statements for the period ending 31 March 2025

Cash Flow Statement

Figures in Rand	Note(s)	2025	2024
Cash flows from operating activities			
Receipts			
Cash receipts from customers		-	-
Cash paid to suppliers and employees		(1 420)	(1 685)
Cash generated from operations			
Finance Cost		-	-
Net Cash flows from operating activities	9	(1 420)	(1 685)
Cash flows from investing activities			
Sale of financial assets		-	-
Purchase of non current assets		-	-
Net cash flows from investing activities		-	-
Net increase/(decrease) in cash and cash equivalents		(1 420)	(1 685)
Cash and cash equivalents at the beginning of the year		81 187	82 872
Cash and cash equivalents at end of period	3	79 767	81 187

DONKERVLIET RECREATION CENTRE

Annual Financial Statements for the period ending 31 March 2025

Statement of Comparison of Budget and Actual Amounts

Budget on Cash Basis

Figures in Rand	Approved Budget	Approved Savings	Final Budget	Actual amounts on comparable basis	Difference between final budget and actual	Reference
-----------------	-----------------	------------------	--------------	------------------------------------	--	-----------

Statement of Financial Performance

Revenue

Revenue from exchange transactions

Sale of goods & services	-	-	-	-	-	Note 16
Other income	-	-	-	-	-	
Total revenue from exchange transactions	-	-	-	-	-	

Revenue from non exchange transactions

Government grants & subsidies	7 613 000	-	7 613 000	7 595 025	17 975	Note 16
Total revenue	7 613 000	-	7 613 000	7 595 025	17 975	

Expenditure

Management fees	(4 600 000)		(4 600 000)	(4 552 542)	(47 458)	Note 16
Security	(2 943 000)		(2 943 000)	(2 480 889)	(462 111)	Note 16
Water and electricity	(70 000)	-	(70 000)	(34 033)	(35 967)	Note 16
Total expenditure	(7 613 000)	-	(7 613 000)	(7 067 464)	(545 536)	
Net operating receipts/(payments)	-	-	-	527 561	(527 561)	

DONKERVLIET RECREATION CENTRE

Annual Financial Statements for the period ending 31 March 2025

Accounting Policies

1 Presentation of Annual Financial Statements

The annual financial statements have been prepared in accordance with the Standards of Generally Recognised Accounting Practice (GRAP), including any interpretations, guidelines and directives issued by the Accounting Standards Board in accordance with section 91(1) of the Public Finance Management Act (Act 1 of 1999)

The annual financial statements have been prepared on an accrual basis of accounting and incorporate the historical cost conventions as the basis of measurement, except where specified otherwise.

A summary of the significant accounting policies, which have been consistently applied, is disclosed below and are consistent with the previous period, unless explicitly stated. The details of any changes in accounting policies are explained in the relevant policies. Assets, liabilities, revenue and expenditure has not been offset excepts when offsetting is required by the standard of GRAP.

These accounting policies are consistent with those applied in the preparation of the prior year annual financial statements, unless specified otherwise.

1,1 Presentation Currency

These annual financial statements are presented in South African Rand, which is the functional currency of the entity. All figures have been rounded to the nearest Rand.

1,2 Going Concern Assumption

These annual financial statements were prepared base on the expectation that the entity will continue to operate as a going concern for at least the next 12 months.

1,3 Comparative Information

When the presentation or classification of items in the annual financial statements is amended, prior period comparative amounts are also reclassified and restated, unless such comparative reclassification and/or restatement is not required by a Standard of GRAP. The nature and reason for such reclassifications and restatements are also disclosed.

Where material accounting errors, which relate to prior periods, have ben identified in the current year, the correction is made retrospectively as far as is practicable and the prior year comparatives are restated accordingly. Where there has been a change in accounting policy in the current year, the adjustment is made retrospectively as far as is practicable and the prior year comparatives are restated accordingly.

The presentation and classification of items in the current year is consistent with prior periods.

1,4 Significant Judgements and Estimates

The use of judgement, estimates and assumptions is inherent to the process of preparing annual financial statements. These judgements, estimates and assumptions affect the amounts presented in the annual financial statements. Uncertainties about these estimates and assumptions could result in outcomes that require a material adjustment to the carrying amount of the relevant asset or liability in future periods.

Other significant judgements, sources of estimation uncertainty and/or relating information, have been disclosed in the relating notes.

Significant judgements include:

Receivables from Exchange Transactions

Trade and other receivables are stated at the nominal value reduced by appropriate allowances for estimated irrecoverable amounts. The carrying amount of these receivables approximate fair value due to the short period to maturity of these instruments.

The entity assesses its receivables from exchange transactions for impairment at the end of each reporting period. In determining whether an impairment loss should be recorded in surplus or deficit in the statement of financial performance, the entity makes judgements as to whether there is observable data indicating a measurable decrease in the estimated future cash flows from a financial asset.

Useful Lives and Residual Values

The entity's management determines the estimated useful lives and related depreciation charges for the assets as noted in the accounting policy 1.5 Property, Plant and Equipment. The estimates are based on industry norms.

The effect of review of useful life and residual value are accounted for in accordance with GRAP 3.

Where changes are made to the estimated residual values, management also makes these changes prospectively.

Accounts Payable

The entity has exchange transactions. The basis of recognition is either date of service delivery in case of goods and services. Payables from exchange transaction are carried at fair value and disclosed in the statement of financial position. The fair values of payables from exchange transactions approximates their carrying value. The carrying amount of these payables approximate fair value due to the short period to maturity of these instruments.

1,5 Financial Instruments

Initial Recognition

The entity recognises a financial asset or a financial liability in its Statement of Financial Position when, and only when, the entity becomes a party to the contractual provisions of the instrument. This is achieved through the application of trade date accounting.

Upon initial recognition the entity classifies financial instruments or their component parts as a financial liabilities, financial assets or residual interests in conformity with the substance of the contractual arrangement and to the extent that the instruments satisfies the definitions of a financial liability, a financial asset or a residual interest. Financial instruments are evaluated, based on their terms, to determine if those instruments contain both liability and residual interest components.

Initial Measurement

When a financial instrument is recognised, the entity measures it initially at its fair value plus, in the case of a financial asset or a financial liability not subsequently measured at fair value, transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability.

Subsequent Measurement

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

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

Cash and Cash Equivalents

Cash and cash equivalents are measured at amortised cost.

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

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

Trade and Other Receivables

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

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

Trade and Other Payables

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

1,6 Property, Plant and Equipment

Initial Recognition and Measurement

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

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

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

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

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

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

Subsequent Measurement

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

Subsequent Expenditure

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

Depreciation

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

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

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

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

Impairments

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

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

DE recognition

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

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

1,7 Intangible Assets

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

Intangible assets are initially recognised at cost.

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

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

Subsequent Measurement

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

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

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

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

Amortisation and Impairment

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

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

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

DE recognition

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

1,7 Revenue

Revenue from Exchange Transactions

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

Recognition

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

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

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

Measurement

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

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

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

Revenue from Non-Exchange Transactions

Non-exchange transactions are transactions that are not exchange. On exchange transactions are defined as transactions where the entity receives value from another entity without directly giving approximately equal value in exchange.

Recognition

Revenue from Non-Exchange Transactions relates to grant funding from Department of Arts, Culture, Sports and Recreation.

Grants received are recognised when the resources that have been transferred meet the criteria for recognition as an expense. The entity only recognises services in kind that are significant to its operations.

Measurement

The amount of revenue can be measured reliably; and

It is probable that the economic benefits or service potential associated with the transaction will flow to the entity and the costs incurred or to be incurred in respect of the transaction can be measured reliably.

1,8 Foreign Currency Transaction

Transactions in foreign currencies are initially accounted for at the rate of exchange ruling on the date of the transaction. Exchange differences arising on the settlement of creditors or on reporting of creditors at rates different from those at which they were initially recorded are expensed.

Transactions in foreign currency are accounted for at the spot rate of the exchange ruling on the date of the transaction.

Gains and losses arising on the translation are dealt with in the Statement of Financial Performance in the year in which they occur.

1,9 Irregular Expenditure

Irregular expenditure is expenditure that is contrary to the Public Finance Management Act (PFMA) or is in contravention of the entity's supply chain management policies. Irregular expenditure is accounted for as expenditure in the Statement of financial Performance and is disclosed as such in the notes to the annual financial statements and where recovered, it is subsequently accounted for as revenue in the Statement of Financial Performance.

1,10 Fruitless and Wasteful Expenditure

Fruitless and wasteful expenditure is expenditure that was made in vain and would have been avoided had reasonable care been exercised. Fruitless and wasteful expenditure is accounted for as expenditure in the Statement of Financial Performance and is disclosed as such in the notes to the annual financial statements and where recovered, it is subsequently accounted for as revenue in the Statement of Financial Performance.

1,11 Events after Reporting Date

Events after the reporting date are those events, both favourable and unfavourable, that occur between the reporting date and the date when the financial statements are authorised for issue. Two types of events can be identified:

- those that provide evidence of conditions that existed at the reporting date (adjusting events after the reporting date); and
- those that are indicative of conditions that arose after the reporting date (non-adjusting events after the reporting date).

The entity will adjust the amounts recognised in the financial statements to reflect adjusting events after the reporting date once the event has occurred.

the entity will disclose the nature of the event and an estimate of its financial effect or a statement that such estimate cannot be made in respect of all material non-adjusting events, where non-disclosure could influence the economic decisions of users taken on the basis of the financial statements.

1,12 Related Parties

The entity has processes and controls in place to aid in the identification of related parties. A related party is a person or an entity with the ability to control or jointly control the other part or exercise significant influence over the other party, or vice versa, or an entity that is subject to common control, or joint control.

Related party relationships where control exists are disclosed regardless of whether any transactions took place between the parties during the reporting period.

Where transactions occurred between the entity and any one or more related parties, and those transactions were not within:

- normal supplier and/or client/recipient relationships on terms and conditions no more or less favourable than those which it is reasonable to expect the entity to have adopted if dealing with that individual entity or person in the same circumstances; and
- terms and conditions within the normal operating parameters established by the reporting entity's legal mandate;

Further details about those transactions are disclosed in the notes to the financial statements.

Information about such transactions is disclosed in the financial statements.

Management are those persons responsible for planning, directing and controlling the activities of the entity, including those charged with the governance of the entity in accordance with legislation, in instances where they are required to

1,13 General Expenditure

General Expenditure is recognised when the service is rendered, received and when the end user has signed a goods received note and when an invoice is received, to assess for accruals at reporting date

DONKERVLIET RECREATION CENTRE

Annual Financial Statements for the period ending 31 March 2025

Notes to the Annual Financial Statements

Figures in Rand

2025 2024

2 New standards and interpretations

Standards and interpretations not yet effective or relevant

The following standards and interpretations have been published and are:

Standard/Interpretation:	Effective Date: Years beginning on or after	Expected Impact
GRAP 25 on Employee benefits (revised)	01-Apr-23	Relevant
GRAP 104 on Financial instruments (revised)	1 April 2025	Relevant
IGRAP 7 on The limit on a defined benefit asset, minimum funding requirements and their	01-Apr-24	Not relevant
IGRAP 21 on The effect of past decisions on	1 April 2023	Not relevant
Guidelines on Accounting for landfill sites	1 April 2023	Not relevant

3 Cash and cash equivalents

Cash and cash equivalents consist of:

Bank balances	79 767	81 187
---------------	--------	--------

4 Property, Plant & Equipment

	2024/25							2023/24						
	Cost/Valuation	Cost of Assets written off	Cost after write off	Accumulated depreciation and accumulated impairment	Accumulated depreciation and accumulated impairment written off	Accumulated depreciation and accumulated impairment after write off	Carrying value	Cost/Valuation	Cost of Assets written off	Cost after write off	Accumulated depreciation and accumulated impairment	Accumulated depreciation and accumulated impairment written off	Accumulated depreciation and accumulated impairment after write off	Carrying value
Plant & Machinery	85 846 -	64 319	21 527 -	84 657 -	63 778 -	21 399	128	85 846 -	64 319	21 527 -	84 657 -	63 778 -	20 879	649
Furniture & Fixtures	1 059 427 -	488 009	563 418 -	1 000 369 -	437 912 -	569 657	3 761	1 059 427 -	488 009	563 418 -	1 000 369 -	437 912 -	562 457	30 962
Motor Vehicles	75 900 -	75 900	-	75 900 -	75 900 -	-	-	75 900 -	75 900	-	75 900 -	75 900	-	-
Office Equipment	202 213 -	163 628	38 585 -	198 576 -	162 256 -	37 452	1 133	202 213 -	163 628	38 585 -	198 576 -	162 256 -	36 320	2 265
Emergency Equipment	9 917 -	9 917 -	0 -	9 917 -	9 917 -	0 -	0	9 917 -	9 917 -	0 -	9 917 -	9 917	0 -	0
Total	1 433 303	(779 773)	653 531	(1 369 418)	(749 763)	(648 509)	5 022	1 433 303	(779 773)	653 531	(1 369 418)	(749 763)	(619 655)	33 875

Reconciliation of Property, Plant & Equipment - 31 March 2025

	Opening Balance	Additions	Disposals	Depreciation	Impairment	Total
Plant & Machinery	649	-	-	520,53	-	128
Furniture & Fixtures	30 962	-	-	27 200,40	-	3 761
Motor Vehicles	-	-	-	-	-	-
Office Equipment	2 265	-	-	1 132,57	-	1 133
Emergency Equipment	0	-	-	-	-	0
	33 875	-	-	(28 853)	-	5 022

Reconciliation of Property, Plant & Equipment - 31 March 2024

	Opening Balance	Additions	Disposals	Depreciation	Impairment	Total
Plant & Machinery	1 189	-	-	(541)	-	649
Furniture & Fixtures	59 058	-	-	(28 097)	-	30 962
Motor Vehicles	-	-	-	-	-	-
Office Equipment	3 637	-	-	(1 372)	-	2 265
Emergency Equipment	0	-	-	-	-	0
	63 885	-	-	(30 010)	-	33 875

Donkervliet occupies both Land and Buildings that is owned by the National Department of Public Works and therefore both the Land and Buildings are not disclosed by the entity. Furthermore, Noyjans occupies both Land and Buildings that is owned by the National Department of Public Works and are therefore also not disclosed by the entity.

Expenditure incurred to repair and maintain property, plant & equipment included in the Statement of Financial Performance

Plant & Machinery
Furniture & Fixtures
Motor Vehicles
Office Equipment
Emergency Equipment

-	-
-	-
-	-
-	-
-	-
-	-

5 Other Financial Assets

Eskom Deposit

17 690 17 690

6 Accruals

Accruals

327 079 527 561

7 Revenue

Services received in kind

7 595 025 5 980 204

8 Expenditure

Management fees
Bank charges
Depreciation and amortisation
Electricity & Water
Repairs & maintenance
Security expenses

4 552 542 4 386 628
1 420 1 685
28 853 30 010
41 304 61 152
- -
2 800 697 2 059 985
7 424 816 6 539 460

9 Cash generated from/(used in) operations

Profit/(Loss)

170 209 (559 256)

Adjustments for:

Depreciation and amortisation

28 853 30 010

Finance costs

0 -

Impairment loss

0 -

Changes in working capital:

Financial Assets

0 -

Payables from exchange transactions

(200 483) 527 561

(1 421) (1 685)

10 Related parties

Relationships

Controlling entity

Department of Arts, Culture, Sport & Recreation

Mr. I.S Mogorosi

Head of Department: Arts, Culture, Sport and Recreation

The entity has identified the following to be its related parties:

Klein Marico Recreation Centre

Mmabana Arts, Culture and Sports Foundation

All Provincial Departments

Related party transactions

Revenue received from the Department of Arts, Culture, Sports and Recreation

Services in kind

7 595 025 5 980 204

Expenditure paid for by the Department of Arts, Culture, Sports and Recreation

Employee related expenditure

4 552 542 4 386 628

Security expenses

2 995 885 1 544 989

Electricity

46 599 48 587

Repairs & Maintenance

- -

The following amounts were included in expenditure as accruals, but are not reflected in the above:

Security

319 808 514 996

Eskom

7 271 12 565

327 079 527 561

11 Going concern

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

Management, however wishes to draw attention to the fact that as at 31 March 2025, the entity had a profit of R 170 209 and a loss of (R 559 256) in the prior year. The entity's total liabilities for as at 31 March 2025 exceeds the total assets by R 224 600. Furthermore, the entity did not generate any income in both current and prior years and thus is fully dependent on the grant it received from the Department of Arts, Culture, Sport & Recreation. In the current year, the entity reported a negative cash flow from operations amounting to R1 420. Management performed a going concern assessment and did not identify any indicators of going concern. these included reviews of cash flow, terms with suppliers and availability of cash resources into the future and support from the Executive Authority which is still active and review of any correspondence with the entity. No negative events were noted during this assessment.

12 Irregular expenditure and Fruitless and wasteful expenditure

Irregular expenditure

Fruitless and wasteful expenditure

-	-
-	-
-	-

13 Contingencies

There were no litigations against or by the entity to or from any party at reporting date.

14 Risk management**Financial risk management**

The entity's activities expose it to a variety of financial risks, market risks (including currency risk, fair value interest rate risk cash flow interest rate risk and price risk), credit risk and liquidity risk.

Liquidity risk

The entity's risk to liquidity is a result of the funds available to cover future commitments. The entity manages liquidity risk through an on-going review of future commitments and credit facilities.

Credit risk

Credit risk consists mainly of cash deposits, cash equivalents and trade debtors. The entity only deposits cash with major banks with high quality credit standing.

Financial instrument

Cash and cash equivalents

2025

79 767

2024

81 187

Financial assets by category

Cash and cash equivalents

79 767

81 187

79 767

81 187

Financial liabilities by category

Accruals

327 079

527 561

327 079

527 561

Market risk

Market risk is the risk that changes in market prices, such as interest rates and equity prices, will affect the entity's revenue or the value of its holdings of financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimising the return. There has been no change, since the previous financial year to the entity's exposure

Interest rate risk

As the entity has no significant interest bearing assets, the entity's income and operating cash flows are substantially independent of changes in market interest rates.

15 Events after reporting date

Events after reporting date are those events, both favourable and unfavourable, that occur between the reporting date and the date when the financial statements are authorised for issue. Two types of events can be identified:

- those that provide evidence of conditions that existed at the reporting date (adjusting events after the reporting date).
- those that are inductive of conditions that arose after the reporting date (non-adjusting events after the reporting date).

The entity will adjust the amount recognised in the financial statements to reflect adjusting events after the reporting date once the event occurred.

The entity will disclose the nature of the event and an estimate of its financial effect or statement that such estimate cannot be made in respect of all material non-adjusting events, where non-disclosure could influence the economic decisions of users taken on the basis of financial statements.

Management is not aware of any other material events which occurred after the reporting date and up to the date of this report.

16 Actual vs Budgets

The budget is approved on a cash basis by functional classification. The approved budget covers the period from 1 April 2024 to 31 March 2025. The budget is prepared on a cash basis and the financial statement on accrual basis. In terms of paragraph 13c of GRAP 20, the comparison of budget and actual amounts shall be presented separately by way of a disclosure note and explanation of material differences between the budget and actual amounts be disclosed in the same note.

Revenue from non-exchange transactions

The entity did not generate any revenue in the current financial year.

Employee related costs

Increase due to annual increase for all employees

General expenses

Entity did not have any general expenses in the current financial year

Security expenses

Increase due to appointment of new security companies with more personnel place at the centre.

Electricity expenses

Decrease due to less usage of electricity as the entity is currently not fully operational.

Email: VKama@nwpg.gov.za

Fax: 018 388 1909

Private Bag X90 Mmabatho 2735

Gaabomotho Building
760 Dr. James Moroka Drive, Mmabatho, 2745
North West Province



**North West Department of Arts,
Culture, Sports and Recreation**



**North West Department of Arts,
Culture, Sports and Recreation**



@SportsArtsNwpg



ArtsSportNwpg



066 053 6343



@ArtsSportNwpg



**Arts, Culture, Sports & Recreation
North West Province**
WhatsApp channel



PR 160/2025

ISBN: 978-1-77997-881-3